UNIVERSITY OF GHANA
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INSTITUTIONAL REFORMS AND THE FIGHT AGAINST CORRUPTION IN GHANA SINCE THE ADOPTION OF THE 1992 REPUBLICAN CONSTITUTION

BY

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JULY 2026

DECLARATION

I do hereby declare that this thesis is the result of my own original research and has not been presented by anyone for any academic award in this or any other University. Where other people's work has been used, due acknowledgement has been made in the text. I bear sole responsibility for any shortcomings in this work.



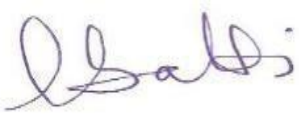
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CERTIFICATION

I hereby certify that this thesis was supervised in accordance with procedures laid down by the University of Ghana. We hereby certify that this thesis submitted by Isaac Annan Riverson for the award of the degree of Doctor of Philosophy has been carried out under our supervision and in accordance with procedures laid down by the University of Ghana.

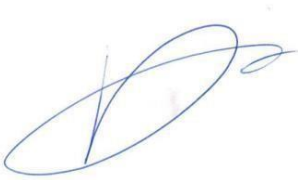


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DEDICATION

This thesis is dedicated to my beloved family, especially my tenacious mother, Grace Akua Addobea, for their unwavering love, prayers, support and sacrifices throughout this journey.

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ABSTRACT

Corruption remains one of the most persistent governance challenges confronting Ghana despite more than three decades of constitutional democracy and extensive institutional reforms. Since the adoption of the 1992 Republican Constitution, successive governments have introduced legal, administrative, and institutional reforms aimed at strengthening accountability, transparency, and public sector integrity. Key anti-corruption institutions established or strengthened during this period include the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), the Auditor-General's Department, and the Office of the Special Prosecutor (OSP). Despite these reforms, Ghana continues to record relatively stagnant scores on Transparency International's Corruption Perceptions Index and consistently high public perceptions of corruption in Afrobarometer surveys. This paradox raises important questions regarding the effectiveness of institutional reforms in combating corruption and promoting accountable governance.

This study critically examined the institutional reforms introduced in Ghana since the adoption of the 1992 Republican Constitution and assessed their effectiveness in combating corruption and promoting transparency and accountability in public service delivery. The study was anchored in Principal-Agent Theory, Economic Deterrence Theory, and Normative Democratic Theory. Adopting a qualitative research approach and a case study design, data were collected through semi-structured interviews with officials from anti-corruption institutions, policymakers, civil society organisations, legal practitioners, and media practitioners. Documentary analysis of legislative instruments, institutional reports, audit reports, policy documents, and major corruption cases also complemented the primary data.

The findings revealed that institutional reforms have significantly expanded Ghana's anti-corruption architecture and improved formal accountability mechanisms, particularly in public financial management, procurement regulation, auditing systems, and public awareness on corruption issues. The study found that reforms such as digitalisation,

procurement regulations, whistleblower protections, and specialised anti-corruption institutions have strengthened procedural transparency and institutional oversight. However, the effectiveness of these reforms in reducing corruption and enhancing public trust remains constrained by political interference, weak prosecutorial enforcement, overlapping institutional mandates, inadequate financial and technical resources, and limited institutional independence.

The study further established that while anti-corruption institutions have contributed to improved investigations, audits, and public accountability discussions, enforcement outcomes remain relatively weak. The persistence of patronage politics, elite influence, politicisation of anti-corruption processes, and delays in prosecution continue to undermine institutional effectiveness and deterrence capacity. Consequently, many reforms have strengthened procedural compliance without producing corresponding transformative outcomes in corruption control and governance accountability.

The study contributes to scholarship by providing a comprehensive institutional and political economy analysis of anti-corruption reforms in Ghana within the context of democratic governance. It demonstrates that the effectiveness of anti-corruption reforms depends not only on the establishment of formal institutions but also on political commitment, operational autonomy, inter-agency coordination, credible enforcement mechanisms, and broader ethical transformation within the public sector.

The study concludes that Ghana's anti-corruption architecture requires structural strengthening rather than incremental institutional expansion. It recommends enhancing prosecutorial autonomy, strengthening parliamentary and civic oversight, improving transparency in political financing and asset declaration systems, investing in institutional capacity development, and promoting stronger inter-agency coordination. These reforms are essential for improving institutional effectiveness, rebuilding public trust, and consolidating democratic accountability in Ghana.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

Corruption remains one of the most widespread governance issues in numerous developing democracies, and Ghana is no exception. It undermines the consolidation of democracy, weakens state institutions, distorts public policy, and diverts resources from developmental priorities (Gyimah-Boadi, 2022; Transparency International, 2023). Moreover, corruption fundamentally erodes the very foundations of democracy: it skews electoral processes through vote-buying and illegal campaign financing, undermines the rule of law by fostering a culture of impunity, and cultivates profound public cynicism that erodes citizen trust in democratic institutions. Since the restoration of constitutional governance in 1992, Ghana has implemented significant institutional reforms aimed at enhancing accountability and minimising opportunities for corruption. The enactment of the 1992 Republican Constitution laid the groundwork for democratic governance, establishing a framework for the rule of law, the separation of powers, and the creation of accountability institutions tasked with promoting transparency and integrity in public service delivery (Ayee, 2016). Nevertheless, despite these reforms, corruption has persisted as a significant challenge, with both public perception and empirical evidence indicating its deep-rooted presence in political and bureaucratic systems (Gyimah-Boadi, 2022; Transparency International, 2023).

The institutional approach to anti-corruption emphasises that strong, independent, and well-resourced institutions are crucial to promoting transparency and enforcing accountability (Kpundeh, 2004). Ghana's reforms, including the establishment or strengthening of institutions such as the Commission on Human Rights and Administrative Justice (CHRAJ), the Auditor-General's Office, the Economic and Organised Crime Office (EOCO), and, more

recently, the Office of the Special Prosecutor (OSP), represent critical milestones in this regard. These institutions were designed to serve as watchdogs, with mandates to investigate abuses of office, audit public expenditure, prosecute corruption-related crimes, and promote a culture of integrity in governance. Yet, questions persist as to whether these reforms have been effective in reducing corruption or whether political interference, resource limitations, and weak enforcement mechanisms have undermined them.

1.2 Background of the Study

Globally, corruption poses a formidable barrier to socio-economic development, distorting resource allocation and eroding public trust (World Bank, 2019). In Ghana, this challenge is acute, with public sector corruption entrenched despite three decades of reforms. Transparency International's Corruption Perceptions Index (CPI) scores reflect this stagnation: Ghana scored 43/100 in 2012, fluctuating minimally to 43/100 in 2023, signalling limited progress in perceived corruption levels (Transparency International, 2023). High-profile scandals, such as the Ghana Youth Employment and Entrepreneurial Development Agency (GYEEDA) fraud in 2012, where over GHC 500 million in youth training funds was misappropriated (Amoah, 2015) and the Savannah Accelerated Development Authority (SADA) scandal in 2013, involving the diversion of GHC 200 million for northern development (Frempong, 2021), underscore the persistence of systemic graft in public institutions.

Ghana's anti-corruption trajectory is rooted in its historical and political evolution. Pre-1992 authoritarian regimes fostered weak accountability, enabling widespread abuse of power (Boafo-Arthur, 1999). The 1992 Constitution marked a pivotal shift, embedding checks and balances, mandating public account audits, and establishing independent agencies to enforce transparency. Key reforms include the Commission on Human Rights and Administrative

Justice (CHRAJ) for investigating administrative injustices; the strengthened Auditor-General's Office for financial oversight; the Economic and Organised Crime Office (EOCO) for prosecuting financial crimes; and the 2017 Office of the Special Prosecutor (OSP) for independent prosecutions (Ayee, 2019).

These institutions have expanded Ghana's anti-corruption architecture, incorporating public procurement reforms, financial intelligence mechanisms, and whistleblower protections. Yet, empirical evidence reveals mixed outcomes: while reforms have heightened civic oversight and legal tools for accountability, structural flaws—such as overlapping mandates, underfunding, and political interference—persist (Gyimah-Boadi & Prempeh, 2012). Scandals like GYEEDA and SADA exemplify how elite capture undermines enforcement, raising critical questions about the transformative potential of these reforms. This study addresses this gap by evaluating whether Ghana's institutional framework since 1992 has curbed public sector corruption or merely perpetuated symbolic governance.

1.3 Problem Statement

Corruption remains one of the most persistent governance challenges in Ghana, undermining public trust, weakening state institutions, and stifling socio-economic development. Since the adoption of the 1992 Republican Constitution, successive governments have introduced institutional reforms to promote accountability, including the establishment of anti-corruption bodies such as the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), the Office of the Special Prosecutor (OSP), and the Auditor-General's Office. While these reforms represent milestones in Ghana's democratic trajectory, their effectiveness in curbing corruption remains highly contested, as evidenced by stagnant empirical indicators.

Despite efforts from 1957 to 1991, including moral persuasion, investigative commissions, and asset confiscation, corruption persisted with limited success (Pabia, 2016). Post-1992 reforms expanded the institutional architecture, yet Ghana's performance on Transparency International's Corruption Perceptions Index (CPI) shows no sustained improvement. Ghana's CPI score rose modestly from 25/100 in 1999 to a peak of 48/100 in 2014 but has stagnated around 42-43/100 since 2017, ranking 80th out of 180 countries in 2024 (Transparency International, 2025). Similarly, Afrobarometer surveys reveal consistently high perceptions of corruption: 77% of Ghanaians reported an increase in corruption in 2023, up from 70% in 2012, with 63% believing most police officials are corrupt (Afrobarometer, 2024).

This stagnation is underscored by high-profile scandals, such as the Ghana Youth Employment and Entrepreneurial Development Agency (GYEEDA) fraud in 2012, involving the misappropriation of GHC 500 million in youth employment funds (CDD, 2000; GII, 2011), and the Savanna Accelerated Development Authority (SADA) scandal in 2013, where GHC 200 million allocated for northern development was diverted (GII, 2013). These cases highlight ongoing issues in public procurement, political patronage, and abuse of office, raising concerns about whether reforms are substantive or symbolic. Institutions face structural challenges, including political interference, inadequate resources, fragmented coordination, and weak enforcement, exacerbated by the political economy of corruption, party financing, patronage networks, and clientelism, that perpetuates systemic issues (Gyimah-Boadi & Prempeh, 2012). More recently, the controversy surrounding the Agyapa Royalties deal and the 2021 Airbus SE scandal, which directly implicated Ghanaian officials in a large bribery scheme, underscores the ongoing magnitude of the issue. These instances, along with Afrobarometer survey data that consistently indicate a majority of Ghanaians believe corruption is on the rise, provide a solid empirical basis for questioning the

effectiveness of the country's anti-corruption framework and warrant a focused examination of its institutional reforms.

The persistence of corruption, despite decades of reforms, reveals a critical gap in understanding their practical effectiveness. While literature acknowledges Ghana's legal frameworks, less attention has been paid to how political dynamics influence institutional operations and public perceptions of accountability. Without systematic evaluation, anti-corruption efforts risk superficiality. This study addresses this gap by analysing post-1992 reforms, assessing their impact on accountability, and exploring solutions to rebuild public trust.

1.4 Objectives of the Study

The overall objective of this study is to critically examine the institutional reforms introduced in Ghana since the adoption of the 1992 Republican Constitution and to assess their effectiveness in combating corruption and promoting transparency and accountability.

In particular, the study intends to address the following objectives:

1. To analyse the institutional reforms introduced after the adoption of the 1992 Constitution in response to the fight against corruption.
2. To assess the effectiveness of anti-corruption institutions in promoting transparency and accountability in public service delivery.
3. To explore the challenges faced by anti-corruption institutions in implementing reforms and building public trust.
4. To propose strategies and policy recommendations aimed at strengthening anti-corruption institutions and enhancing their independence and effectiveness.

1.5 Research Questions

In order to address the problem outlined above and to meet the objectives of this study, the following research questions are posed:

1. What institutional reforms have been introduced in Ghana since the adoption of the 1992 Republican Constitution to combat corruption?
2. How effective have anti-corruption institutions been in promoting transparency and accountability in public service delivery?
3. What challenges do anti-corruption institutions face in implementing reforms and building public trust?
4. What strategies can be developed to strengthen the effectiveness and independence of anti-corruption institutions in Ghana?

1.6 Significance of the Study

This thesis is significant because it provides a comprehensive analysis of the institutional reforms introduced in Ghana since the promulgation of the 1992 Constitution and evaluates their role in shaping the country's fight against corruption. By situating the study within the broader framework of democratic governance, the research highlights how reforms have sought to strengthen accountability, transparency, and the rule of law in the public sector. The study adds value by systematically unpacking the extent to which these reforms have translated into tangible progress in addressing corruption, a challenge that continues to undermine development and erode public trust in state institutions.

The research is also significant because it goes beyond a descriptive assessment of reforms to explore the structural and political economy factors that influence their effectiveness. In doing so, the study sheds light on issues such as political interference, resource constraints, weak enforcement regimes, and fragmented inter-agency coordination, all of which have critical

implications for the sustainability of anti-corruption efforts. By critically examining these challenges, the thesis provides a nuanced understanding of why reforms often fall short of expectations, despite their strong legal and institutional frameworks.

Furthermore, the study is valuable to policymakers, practitioners, and civil society actors because it generates evidence-based insights into how Ghana's anti-corruption architecture can be strengthened. The findings not only point to the gaps within existing institutions but also propose practical solutions to address systemic weaknesses, including enhancing independence, improving prosecutorial effectiveness, and ensuring better coordination among anti-corruption bodies. The thesis, therefore, contributes to the design of more effective policy interventions that can foster stronger accountability and curb corruption in the long term.

Finally, the study has significance for academic scholarship by advancing the literature on governance and anti-corruption reforms in Africa. By using Ghana as a case study, it highlights both the progress and limitations of institutional reforms within a maturing democracy and provides comparative insights for other countries grappling with similar governance challenges. The research thus enriches theoretical and practical discussions on how institutional design, political context, and citizen engagement intersect in shaping the fight against corruption.

1.7 Scope of the Study

This study is delimited thematically, geographically, and temporally to ensure a focused and coherent analysis.

Thematically, the research concentrates on institutional reforms and their role in Ghana's fight against corruption since the adoption of the 1992 Republican Constitution. It focuses on the

design, mandate, and operations of key anti-corruption institutions, including the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), the Office of the Special Prosecutor (OSP), the Auditor-General's Office, and related bodies such as the Public Procurement Authority and the Financial Intelligence Centre. The study also considers the broader political economy dynamics, such as party financing, patronage networks, and clientelism, that influence the effectiveness of institutional reforms.

Geographically, the study is situated within Ghana, with emphasis on national-level institutions and policies that shape anti-corruption efforts. While corruption and institutional performance are issues that manifest at both local and national levels, the study focuses primarily on state institutions mandated to fight corruption across the country. However, insights are drawn from broader regional and comparative contexts, such as Nigeria and Kenya, to provide lessons and parallels.

Temporally, the study spans the period from 1992, when the Fourth Republic and the 1992 Constitution came into effect, to the present. This period is critical because it marks the beginning of Ghana's democratic consolidation, the creation and reform of key accountability institutions, and successive waves of anti-corruption reforms under different governments.

1.8 Justification of the Study

This study on institutional reforms and the fight against corruption in Ghana since the adoption of the 1992 Republican Constitution is justified on multiple interconnected grounds: the centrality of the problem, a gap in existing literature, pressing public concern, and significant academic and policy relevance.

1.8.1 Choice of the Topic

The topic is fundamentally justified by the pervasive role of corruption as a critical barrier to governance, economic development, and democratic consolidation in Ghana and the broader African context. Despite the introduction of numerous institutional reforms following the 1992 Constitution, which ushered in the Fourth Republic and established a new legal and institutional framework, corruption remains persistent. This creates a critical paradox: the existence of one of Africa's most elaborate anti-corruption architectures, including agencies like CHRAJ, EOCO, the Office of the Special Prosecutor, and the Auditor-General's Office, alongside entrenched corruption. This study directly addresses this paradox by moving beyond a focus on the symptoms of corruption, such as procurement fraud and embezzlement, to provide a systematic analysis of the institutional foundations that enable or constrain anti-corruption efforts.

Consequently, this research fills a significant gap in the existing literature. While corruption is widely acknowledged as a major challenge, few studies offer a comprehensive, Ghana-specific analysis of how post-1992 institutional reforms have shaped anti-corruption outcomes. This study fills that void by not only tracing these reforms but also critically assessing their practical effectiveness, limitations, and the structural, political, and operational challenges these institutions face.

1.8.2 Choice of the Qualitative Research Paradigm

The choice of a qualitative research paradigm is well-suited to this investigative aim. Corruption and institutional performance are complex socio-political phenomena that require deep, contextual understanding. A qualitative approach, utilising methods like semi-structured interviews and document analysis, allows for an in-depth exploration of the perceptions, experiences, and insights of key actors, including officials, policymakers, and civil society.

This methodology is essential for uncovering nuanced issues such as political interference, resource constraints, and trust deficits, which quantitative data alone might overlook.

Furthermore, the study is justified by persistent and profound public concern. Corruption consistently ranks as a top issue of national concern, fuelling public scepticism and eroding trust in state institutions. By examining the performance of accountability bodies, this research responds to a pressing societal demand for transparency and answers urgent questions about the impartiality and independence of these agencies.

1.8.3 Choice of the Objectives

The objectives of the study are designed to provide a holistic and actionable analysis. They move from analysing the historical reforms, to assessing their effectiveness, exploring ongoing challenges, and finally proposing concrete strategies for strengthening anti-corruption institutions. This structure ensures the research is not merely diagnostic but also prescriptive, offering practical recommendations for policymakers and practitioners.

Finally, the study holds substantial academic and comparative value. It contributes a critical case study to the political economy of Ghana and stands at the intersection of theory and practice. The insights generated are not only relevant for scholarly discourse but also offer transferable lessons for other African democracies grappling with similar institutional challenges and governance deficits.

1.9 Conceptual Definition of Key Terms

Corruption: In this study, corruption refers to the abuse of public office for private gain. It includes practices such as bribery, embezzlement, nepotism, favouritism, and misuse of public

resources. Corruption is understood not only as individual misconduct but also as a systemic issue embedded within political, economic, and institutional arrangements.

***Institutional Reforms*:** Institutional reforms are deliberate changes introduced to strengthen the structures, mandates, and operations of public institutions with the aim of improving accountability, transparency, and efficiency. Within this study, institutional reforms refer specifically to the establishment or restructuring of Ghana's anti-corruption bodies, such as CHRAJ, EOCO, the Office of the Special Prosecutor, and the Auditor-General's Office, following the adoption of the 1992 Republican Constitution.

Accountability: Accountability refers to the obligation of public officials and institutions to justify their actions, decisions, and use of public resources to the citizenry and oversight bodies. It involves mechanisms for monitoring, reporting, and holding individuals or agencies responsible when they fail to act in accordance with legal and ethical standards.

Transparency: Transparency is defined as the openness of government processes and decision-making to public scrutiny. In the context of this study, transparency encompasses access to information, disclosure of financial and procurement processes, and clarity in the exercise of public officials' authority. Transparency is considered a critical tool in reducing opportunities for corruption.

Anti-Corruption Institutions: Anti-corruption institutions refer to formal state bodies established to prevent, investigate, and prosecute acts of corruption. These include CHRAJ, EOCO, the OSP, and the Auditor-General's Office, among others. Their mandates typically cover investigations, audits, prosecutions, public education, and enforcement of accountability standards.

Public Trust: Public trust refers to the confidence citizens place in government institutions to act fairly, effectively, and independently in the discharge of their duties. High levels of corruption often erode public trust, while strong, independent, and transparent institutions tend to strengthen it.

1.10 Operational Definition of Key Terms

Corruption: For the purpose of this study, corruption is operationalised as reported and perceived incidences of abuse of public office for private gain, as reflected in interview responses, institutional reports, and public records of scandals in procurement, financial management, and political patronage.

***Institutional Reforms*:** Institutional reforms are operationalised as the creation, restructuring, or strengthening of accountability bodies and legal frameworks since 1992, including CHRAJ, EOCO, the Auditor-General's Office, the Office of the Special Prosecutor, and supporting legislation such as the Public Procurement Act and Whistleblower Act. The study examines how these reforms have been implemented and whether they have improved institutional capacity to combat corruption.

Accountability: In this research, accountability is measured through the ability of anti-corruption institutions to conduct audits, investigate cases, prosecute offenders, and report publicly on their activities. Evidence of accountability is also derived from respondents' assessments of whether institutions can hold public officials responsible for misconduct without fear or favour.

Transparency: Transparency is operationalised as the accessibility of information on government processes, procurement activities, and institutional performance. It is assessed through the openness of reporting mechanisms, the enforcement of disclosure requirements, and interviewees' perceptions of how transparent anti-corruption institutions have become since their reforms.

Anti-Corruption Institutions: Anti-corruption institutions in this study refer to CHRAJ, EOCO, the Office of the Special Prosecutor, the Auditor-General's Department, and related bodies such as the Public Procurement Authority. Their effectiveness is evaluated through their legal mandates, institutional independence, resource capacity, coordination with other agencies, and perceived credibility among stakeholders.

Public Trust**:** Public trust is operationalised as respondents' perceptions of the legitimacy, impartiality, and effectiveness of anti-corruption institutions. This is reflected in qualitative data gathered from interviews with officials, civil society, media, and policymakers, indicating the extent to which citizens believe institutions can operate independently of political interference.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents the background literature that contextualises the current study and addresses the key theoretical, conceptual, and empirical issues relevant to the research. Additionally, the chapter identifies existing gaps in knowledge that require further scholarly attention and provide the basis for the current study. Conducting a literature review in an empirical study is crucial for researchers to grasp the relevant theories, concepts, and methods that can effectively address a research question. Consequently, this chapter outlines the theoretical, conceptual, and empirical foundations pertinent to public sector corruption, which are essential for tackling the research questions posed in this study. In the process of reviewing the pertinent literature, the chapter references the contributions of prior researchers to develop a cohesive conceptual and theoretical framework for institutional corruption management that applies to this study. The review is structured around the research objectives and questions. The chapter commences with an examination of the relevant theories concerning institutional corruption, followed by a conceptual definition of corruption. This approach aims to clarify the scope of the issues to be explored in this chapter. Therefore, the scope and characteristics of public sector corruption are also examined. Additionally, the prevalence of corruption in both developing and developed nations has been analysed to better understand the scale of the public sector corruption issue. Empirical literature focusing on public sector corruption has also been reviewed to identify the relevant and suitable methodologies for studying this phenomenon. Furthermore, the chapter discusses the international and local reforms that have been implemented to combat corruption and evaluates how these reforms have contributed to the fight against public sector corruption. The chapter concludes with a synthesis of the literature, highlighting the limitations and gaps, as well as the specific gaps that this study

aims to address. Identifying these gaps in the literature is vital for determining the deficiencies in theories, concepts, and methodologies that will guide this study.

2.2 Theoretical Framework

This study adopts a theoretical framework combining Principal-Agent, Economic Deterrence, and Normative Democratic theories to analyse institutional reforms and anti-corruption efforts in Ghana since 1992. Corruption's complexity, driven by economic and non-economic factors, necessitates multiple lenses to understand institutional effectiveness (Bello, 2012). Principal-Agent theory explains how information asymmetries enable corrupt practices by public officials. Economic Deterrence theory highlights the role of detection and penalties in curbing corruption. Normative Democratic theory emphasizes ethical obligations to enhance public trust. These theories collectively provide a robust framework to assess Ghana's anti-corruption institutions, their challenges, and reform outcomes (Ayee, 2019).

2.2.1 Principal-Agent Theory

Principal-Agent theory posits that corruption arises when agents (public officials) exploit information asymmetries and discretion to prioritize personal gain over the principal's (citizens') interests (Jensen & Meckling, 1976). Agents, entrusted to deliver public goods, may engage in rent-seeking if monitoring is weak (Marquette & Peiffer, 2015). In Ghana, this applies to agencies like CHRAJ and EOCO, tasked with overseeing officials but hampered by limited resources and political interference (GII, 2013). For instance, the GYEEDA scandal (2012, GHC 500M fraud) exposed information gaps, as officials misappropriated funds undetected due to weak oversight (Frempong, 2021). This theory guides the study in evaluating how institutional reforms strengthen monitoring to reduce corruption.

2.2.2 Economic Deterrence Theory

Economic Deterrence theory, rooted in rational choice, argues that public officials avoid corruption if detection risks and penalties outweigh benefits (Becker, 1968). High detection probability and severe sanctions deter corrupt behaviour (Fjeldstad et al., 2012). In Ghana, the Office of the Special Prosecutor's (OSP) limited prosecutorial success (e.g., only 3 convictions in 2023) and lenient penalties in cases like SADA (2013, GHC 200M misappropriation) undermine deterrence (Afrobarometer, 2024; GII, 2013). This theory informs the study's analysis of whether institutional reforms, such as stronger legal frameworks, enhance penalties and detection to curb corruption.

2.2.3 Normative Democratic Theory

Normative Democratic theory emphasizes public officials' ethical duty to prioritize citizen welfare over self-interest, fostering trust through moral governance (Mitroff, 1983; Christiano, 2015). In corrupt environments, systemic norms can normalize unethical behaviour (Sudibyo & Jianfu, 2015). In Ghana, 77% of citizens perceived increased corruption in 2023, eroding trust in institutions like CHRAJ due to political capture (Afrobarometer, 2024). This theory guides the study in exploring how reforms can embed ethical norms to rebuild public trust and reduce corruption.

Table 2. 1: Theoretical Orientation for Anti-Corruption Reforms in Ghana

Theory	Key Concepts	Application to Ghana
Principal-Agent Theory	Supervisory principals (citizens, anti-corruption institutions) delegate to agents (public officials). Corruption arises from information asymmetry and weak oversight (Jensen & Meckling, 1976).	CHRAJ and EOCO monitor officials but face resource constraints, as seen in undetected GYEEDA fraud (GHC 500M, 2012) due to weak oversight (GII, 2013).
Economic Deterrence Theory	Rational officials avoid corruption if detection risks and penalties outweigh benefits (Becker, 1968). Penalties include prosecution, imprisonment, asset confiscation.	OSP's low conviction rate (3 in 2023) and lenient penalties in SADA scandal (GHC 200M, 2013) reduce deterrence (Afrobarometer, 2024; Frempong, 2021).
Normative Democratic Theory	Public officials have ethical duties to prioritize citizen welfare, fostering trust through moral governance (Mitroff, 1983). Systemic corruption norms undermine ethics.	77% of Ghanaians perceive increased corruption (2023), eroding trust in CHRAJ due to political interference; reforms needed to embed ethical norms (Afrobarometer, 2024).

Source: Author Construct (2025).

The Table illustrates how theories interrelate to address public sector corruption. Principal-Agent theory identifies weak monitoring as a corruption driver, mitigated by Deterrence's penalties and normative ethical reforms.

Table 2.1 illustrates how Principal-Agent theory links corruption incentives to weak oversight by anti-corruption institutions like CHRAJ, as seen in the GYEEDA scandal's undetected fraud (GII, 2013). Economic Deterrence theory emphasizes penalties (e.g., OSP prosecutions) to deter corruption, limited by low convictions in cases like SADA (Frempong, 2021). Normative Democratic theory promotes ethical norms to rebuild public trust, eroded by 77% of citizens perceiving increased corruption (Afrobarometer, 2024). Together, these theories frame the analysis of Ghana's institutional reforms since 1992.

To combat public sector corruption in Ghana, institutional reforms must foster ethical decision-making and strengthen oversight, as outlined in Table 2.1. Principal-Agent theory highlights the need for robust monitoring by agencies like CHRAJ and EOCO to address information asymmetries, evident in scandals like GYEEDA (GHC 500M fraud) (GII, 2013). Economic Deterrence theory underscores the importance of severe penalties, yet the OSP's limited prosecutions (e.g., 3 in 2023) hinder effectiveness (Afrobarometer, 2024). Normative Democratic theory advocates for embedding moral norms to counter systemic corruption, critical given 77% of Ghanaians perceive rising corruption, undermining trust in institutions (Afrobarometer, 2024). These theories collectively guide the study's evaluation of reform outcomes.

2.3 Conceptualisation of Corruption

This study adopts three working definitions of corruption to analyze public sector corruption in Ghana, addressing the lack of a universal definition (Schwickerath, 2017). These definitions are selected for their relevance to Ghana's institutional and cultural context, guiding the analysis of anti-corruption reforms since 1992.

Abuse of Public Office for Private Gain: Defined by the World Bank (1997) and Transparency International (2025), corruption is the misuse of public authority for personal or private benefit, including bribery, embezzlement, and nepotism. In Ghana, this applies to scandals like GYEEDA (2012, GHC 500M fraud), where officials diverted public funds for personal gain (GII, 2013). This definition is chosen for its broad applicability, capturing both individual and collective corruption prevalent in Ghana's public sector.

Monopoly + Discretion – Accountability: Klitgaard (1998) defines corruption as arising when public officials hold monopolistic power and discretion without accountability. In Ghana, this is evident in weak oversight by CHRAJ and EOCO, allowing unchecked discretion in procurement, as seen in the SADA scandal (GHC 200M misappropriation) (Frempong, 2021). This definition is relevant for analyzing institutional reforms' effectiveness in reducing discretion and enhancing accountability.

Systemic Corruption in State-Society Relations: Rose-Ackerman (2010) views corruption as a systemic issue requiring reconfigured state-society relations, influenced by cultural norms like gift-giving. In Ghana, gift-giving blurs ethical lines, contributing to 77% of citizens perceiving increased corruption (Afrobarometer, 2024). This definition is selected to explore how cultural and systemic factors undermine reforms and public trust.

2.4 Typology of Corruption

Corruption's complexity defies a single typology, with classifications varying by definition (Suleiman & Othman, 2017). While global debates persist on what constitutes corruption (Ferguson, 2018), a core consensus identifies grand (high-level misuse) and petty (everyday bribery) forms, or bureaucratic (official-level) and political (elite-level) types (Rose-Ackerman, 1999; Cerqueti & Coppier, 2017). In Ghana, weak monitoring exacerbates these,

as seen in scandals where petty acts escalate to grand corruption (Chang, 2016). This study focuses on public sector types, linking them to institutional reforms like CHRAJ's oversight.

2.4.1 Bribery

Bribery involves illegal payments to officials for state-sanctioned acts, often bilateral (Ariyabuddhiphongs & Hongladarom, 2014; Ferguson, 2018). In Ghana, it manifests in procurement, such as the STX Housing scandal (2010), where bribes secured a GHC 2.5 billion contract for affordable housing, bypassing competitive bidding (GII, 2013). This type undermines reforms, as EOCO's investigations highlight weak enforcement.

2.4.2 Extortion

Extortion occurs when officials use threats to extract bribes for entitled services (Ghatak & Iyengar, 2014). In Ghana, police checkpoints exemplify this, where officers demand payments (e.g., GHC 50–200) to avoid fabricated charges, affecting 63% of citizens per Afrobarometer (2024). Legislation like the Criminal Offences Act (1960, Act 29) targets it, but OSP's limited prosecutions (3 in 2023) reduce deterrence.

2.4.3 Transactive Corruption

Transactive corruption entails mutual benefits for donor and recipient (Cerqueti & Coppier, 2017). In Ghana, it appears in inflated procurement contracts, such as the 2014 Ghana Airports Company case, where officials and suppliers colluded for GHC 100M overpayments (GII, 2013). This erodes transparency reforms under the Public Procurement Act (2003, Act 663).

2.4.4 Nepotism

Nepotism favours relatives or friends in appointments or resources, bypassing merit (Atelhe & Agada, 2014; Ijewereme, 2015). In Ghana, it's evident in political appointments, like family

members in ministerial roles during the NPP era (2009–2016), leading to biased resource allocation (Gyimah-Boadi & Prempeh, 2012). CHRAJ's asset declaration mandates aim to curb this but face compliance issues.

2.4.5 Redistributive Corruption

Redistributive corruption involves elite groups capturing state resources, normalizing corruption (Chang, 2016). In Ghana, the SADA scandal (2013, GHC 200M diverted for northern development) illustrates this, where political elites siphoned funds for patronage (Frempong, 2021). It perpetuates inequality, challenging Auditor-General reforms.

In conclusion, these types often overlap in Ghana's public sector, with petty acts escalating to grand due to weak institutions (Jenkis, 2007). Reforms since 1992 (e.g., OSP) target them, but enforcement gaps highlight the need for stronger accountability.

2.5 Global Prevalence of Corruption

Measuring corruption globally is challenging due to its clandestine nature and varying definitions, leading researchers to rely on perceptions rather than empirical data (Sudibyo & Jianfu, 2015; Treissmann, 2007). Transparency International's Corruption Perceptions Index (CPI) and Global Corruption Barometer provide key insights, with illicit financial flows from corruption in developing countries reaching $1.26 trillion in 2011, growing at 10% annually (Kar & Freitas, 2013). The CPI (2024) reveals that over two-thirds of countries score below 50/100, indicating widespread corruption, with Sub-Saharan Africa averaging 33/100, the lowest regionally (Transparency International, 2025).

In Europe, Romania ranks among the most corrupt EU nations with a 2024 CPI of 46/100 (rank 63/180), while Ukraine scores 33/100 (rank 104/180), hindered by systemic graft

(Transparency International, 2025). In America, the G20 shows mixed results, with the US at 69/100 (rank 24/180) but facing issues in political financing. In Asia, Singapore leads with 83/100 (rank 5/180), while China's anti-corruption campaigns have improved its score to 42/100 (rank 80/180) from 37/100 in 2021 (Transparency International, 2025).

Africa exhibits high corruption levels, with Seychelles (71/100, rank 20/180), Botswana (59/100, rank 39/180), and Cape Verde (64/100, rank 30/180) as top performers, contrasted by Somalia (12/100, rank 180/180) and South Sudan (13/100, rank 177/180) due to weak governance (Transparency International, 2025). Ghana's CPI scores show stagnation: 43/100 in 2021 (rank 73/180), 43/100 in 2022 (rank 72/180), 43/100 in 2023 (rank 70/180), and 43/100 in 2024 (rank 70/180), above the Sub-Saharan average but below regional leaders (Transparency International, 2025). This plateau, despite reforms, underscores the need to evaluate institutional impacts.

According to IMANI, procurement remains a vulnerability in Ghana, prone to corruption at every stage (Transparency International, 2025). Olken and Pande (2012) note that corruption's complexity often leads to underestimation, with perceptions likely exceeding reported levels.

2.6 Effects of Corruption on National Development

Corruption is widely viewed as detrimental to economies, being economically harmful and politically immoral (Ackerman et al., 2002). In Ghana, it exacerbates development challenges by diverting resources and eroding trust, despite institutional reforms since 1992. The major effects, as profiled below, are linked to Ghana's public sector context.

2.6.1 Resource Mobilisation and Allocation

Corruption impedes effective resource mobilisation and allocation, diverting funds from socio-economic priorities (United Nations, 2015; Pabia, 2013). In Ghana, the GYEEDA scandal (2012) saw GHC 500 million intended for youth employment programs misappropriated, delaying service delivery and violating the Public Procurement Act (2003, Act 663) (GII, 2013). This underscores the need for anti-corruption measures like CHRAJ's oversight to ensure transparency in allocation.

2.6.2 Poverty and Low Socio-Economic Development

The World Bank (2019) identifies corruption as the greatest barrier to equitable development, distorting public expenditure and favouring megaprojects over essential services. In Ghana, this manifests in unequal income distribution, with the STX Housing scandal (2010) diverting GHC 2.5 billion from affordable housing to elite-connected bidders, exacerbating poverty and reducing resources for health and education (Pabia, 2013; GII, 2013). Reforms like the Auditor-General's audits aim to mitigate this, but weak enforcement perpetuates low socio-economic growth.

2.6.3 Attraction of Foreign Direct Investment (FDI)

While revisionists argue corruption "greases the wheels" by expediting bureaucracy (Marquette & Peiffer, 2015; Buscaglia & Van Dijk, 2003), it generally raises transaction costs and deters FDI (Rose-Ackerman, 2010; Quazi, 2014). In Ghana, procurement scandals like STX (GHC 2.5B fraud) have eroded investor confidence, contributing to stagnant FDI inflows: $2.8 billion in 2023, representing just 1.5% of Sub-Saharan Africa's total (UNCTAD, 2024). Compared to Botswana ($1.2B FDI in 2023 with low corruption), Ghana's issues highlight how corruption delays approvals and increases risks, despite EOCO's efforts.

2.7 Institutional Reforms and the Fight against Corruption

According to the World Bank (2018), much of the world's costliest forms of corruption could not happen without institutions in wealthy nations. First, every effort must be made to meet corruption at the gate, putting in place institutional systems and incentives to prevent corruption from occurring in the first place. This includes mitigating and detecting potential risks, as well as addressing weaknesses in the institutions critical to this effort.

2.7.1 International Context

The Transparency International, World Bank, Organisation for Economic Co-operation and Development (OECD), and the International Monetary Fund (IMF) are major international institutions promoting the fight against corruption globally. The World Bank and the IMF have used more structural approaches in the fight against corruption by making loans conditional on structural reforms. In 2018 alone, the World Bank sanctioned 83 firms and individuals for corruption-related offences (World Bank, 2019). The Bank Group is supporting reforms ranging from e-procurement to enhancing transparency that can help level the playing fields for those with less power. With a similar structural approach, the African Development Bank (ADB) has also attached conditions to its lending operations (Gyimah-Boadi, 2002). The OECD also adopted a convention that seeks to criminalise bribery abroad. Several international conventions and instruments also exist in the fight against corruption. The major ones include the Inter-American Convention Against Corruption, the Asian Pacific Economic Cooperation (APEC) Course of Action (COA) on Fighting Corruption and Ensuring Transparency, and the United Nations Convention against Corruption (UNCAC). Article 9 (1) of the UNCAC specifically deals with issues relating to public procurement based on the principles of transparency, competition, and the use of objective decision-making criteria (UNCAC, 2010). All these conventions, according to Pabia (2013), have a common goal of promoting and strengthening the development of mechanisms and policies that would

prevent, detect, and punish corruption. Consequently, many institutional reforms have been made in the fight against corruption globally. However, what is unclear in the literature is the extent to which such conventions and institutional reforms have helped in the fight against corruption.

Examples of reforms include: In Afghanistan, the National Procurement Authority (NPA) has reformed its procurement system by making data and information on procurement processes accessible to everyone through its website. According to the World Bank (2018), the reforms in the NPA have helped the government save about $270 million. The Dominican Republic has formed the Participatory Anti-Corruption Initiative, a forum that tackles corruption committed by powerful interest groups. In 2014, reforms in this area, according to the World Bank (2018), had reduced public spending by 64 per cent. In Romania, an entire institutional setup exists for the fight against corruption. The fight against corruption and the obligations assumed in the accession process of Romania had a direct consequence for the establishment of a series of institutions that play a role in the prompting of anticorruption policies (Evaluation Report, 2010). In Ukraine, Chang (2016) found that Ukraine is unlikely to reform under the current institutions, which block any meaningful reform.

2.7.2 African Context

In Africa, the AU Convention on Preventing and Combating Corruption and the Southern African Development Community (SADC) Protocol against Corruption are the important conventions in the fight against corruption. These conventions enjoin member states to take steps to prevent corruption and ensure proper management of public resources.

In Kenya, Elsten (2017) noted that anti-corruption reforms did not specifically target corruption as their main goal but took a wider approach to either reforming the whole justice

and governance sector or promoting accountability in general. For Kenya's programmes, the focus is on the goals, means, and effects related to anti-corruption. In Guinea, the government in 2015 implemented a biometric identification system to conduct a census of civil servants. This exercise, according to the World Bank (2018), has eliminated fraudulent positions and saved the nation more than 1.7 million dollars through the discontinuation of salary payments. Despite these anti-corruption reforms, in 2015, the international donor community supported developing countries in reforming or sustaining their anti-corruption institutions and policies with 214 billion US dollars, of which more than half went to Sub-Saharan Africa (OECD, 2015). However, Transparency International (2016) noted that there is almost no improvement, or even deterioration, in the levels of corruption in Sub-Saharan Africa, despite the reforms.

2.7.3 Ghana

Ghana has implemented several institutional reforms to combat corruption, aligning with international and regional frameworks such as the UNCAC and AU Convention. Key initiatives include the National Anti-Corruption Action Plan (NACAP) for 2015-2024, which focuses on prevention, investigation, and prosecution through multi-stakeholder collaboration (Ghana Statistical Service, 2024). Institutions like the Commission on Human Rights and Administrative Justice (CHRAJ), the Office of the Special Prosecutor (OSP), and the Economic and Organised Crime Office (EOCO) play central roles in enforcement, with reforms emphasizing digital procurement systems and public education.

The Strengthening Action Against Corruption (STAAC) program (2016-2020), supported by UK aid, enhanced accountability in sectors like education and health, leading to improved investigations and asset recovery (Adam Smith International, 2020). Additionally, the Anti-Corruption, Rule of Law and Accountability Programme (ARAP), funded by the EU,

promoted judicial reforms and civil society involvement from 2016 to 2021 (European Commission, 2021). Recent efforts include justice system reforms to address delays in corruption trials, as highlighted by calls for stronger institutional independence (News Ghana, 2025). Despite these, challenges persist, such as patronage networks and limited enforcement, underscoring the need for sustained political commitment (Nsia-Pepra, 2024).

Against this background, the question that this study seeks to obtain answer to is the extent to which institutional reforms contribute to the reduction in corruption.

2.8 Empirical Literature

This section reviews the relevant case studies that have been conducted on public sector reforms and how such reforms have helped in the fight against corruption. This section is relevant to help understand the methodologies and concepts that have been used by other researchers in the study of corruption and institutional reforms.

In Georgia, Tejler (2013) examined the effects of reforms in a corrupt institution using higher institutions as a case study. The study used the qualitative research approach by interviewing 41 stakeholders in higher education in Georgia. The study found elite corruption and nepotism as the major forms of corruption in Georgia's higher education institutions, and that the anti-corruption reforms in Georgia have also identified these problems. The study also noted that these forms of corruption were difficult to fight than bribery. The study, however, failed to provide explanations for why reforms in the fight against elite corruption and nepotism were difficult to implement than bribery. Critically, while the qualitative interview method provides rich, contextual insights from stakeholders, the sample size of 41 is relatively small and confined to one sector (higher education), limiting generalizability to broader public sector

reforms in Georgia. Additionally, the lack of triangulation with quantitative data (e.g., corruption indices over time) weakens the analysis of reform effectiveness.

In Ghana, Pabia (2013) examined the effectiveness of the Public Procurement Act, 2003 (Act 663) in the combat of public sector corruption. The study employed the qualitative research approach using structured face-to-face interviews with key institutions that represent the various stakeholders in the public procurement process. The study noted that the Act has promoted competition among public contract bidders and enhanced the level of transparency in the tendering process. However, the study observed the politicisation of the procurement process by government officials and that procurement entities rarely adhere to the guidelines set by the Act. The study also noted that the use of sole sourcing by public institutions has rather aided corruption. However, the study failed to explicitly outline how sole sourcing by the institutions has rather aided the engagement in corruption. While Pabia (2013) highlights procurement reforms, the study does not evaluate long-term impact on corruption trends, relying instead on snapshot interviews without longitudinal data or metrics like pre- and post-Act corruption perception scores. Methodologically, the qualitative approach is apt for exploring stakeholder views, but the unspecified sample size and potential selection bias toward institutional representatives may overlook grassroots perspectives, reducing the robustness of findings on implementation challenges.

In China and Indonesia, Sudibyo and Jianfu (2015) analysed corrupt behaviour in Asian public sector organisations. The sample included 171 public service officers who were currently enrolled as accounting postgraduate students in both China and Indonesia. The study concluded that cultural differences in democracy were not a significant factor in respondents' perception concerning corruption in both countries. The major gap in the study is that while the study aimed at explaining corruption behaviour in the public sector, it failed to use

behavioural models, such as the normative theory, to explain corruption. From a methodological standpoint, the quantitative survey design allows for comparative analysis across countries, but the convenience sample of postgraduate students (rather than active public officers) introduces potential bias, as their perceptions may not fully represent frontline corrupt behaviors. Furthermore, the study's cross-sectional nature limits causal inferences about how reforms influence perceptions over time, and the absence of qualitative elements (e.g., in-depth interviews) hinders deeper exploration of cultural nuances.

In Romania, Hadnagy (2016) undertook a critical analysis of the effectiveness of anticorruption measures in the Romanian Judicial System using the qualitative approach. The study concluded that in Romania, there is a high level of corruption, and this phenomenon applies to the judicial system as well. Thus, there is a serious issue of conflicts of interest and nepotism in the judicial system in Romania. Hadnagy (2016), however, failed to highlight the anti-corruption reforms in Romania and how such reforms are helping to fight nepotism and conflict of interest in the judicial system. Critically, the qualitative method, likely involving document analysis or expert opinions (though details on data sources are sparse), suits a critical review but lacks empirical rigor due to the absence of a defined sample or systematic data collection protocol, potentially leading to subjective interpretations. The study could have been strengthened by incorporating mixed methods, such as surveys of judicial personnel, to quantify corruption levels and assess reform impacts more objectively.

In Lebanon, Chedrawi and Fawaz (2017) analysed E-government and the principal-agent theory as an agency perspective on the national social security fund. The study used a qualitative approach and concluded that the principal-agency theory promotes public governance towards a better social policy in Lebanon. The study, however, failed to highlight specifically how the principal agency theory has promoted public governance in Lebanon. Methodologically, the qualitative framework is appropriate for theoretical application, but the

lack of details on sample size, participant selection, or data analysis techniques (e.g., thematic coding) raises concerns about reproducibility and validity. Moreover, as a single-case study focused on one institution, it offers limited generalizability to broader anti-corruption reforms, and the absence of pre- and post-e-government implementation metrics undermines claims about governance improvements.

Elsten (2017) examined how donor-supported programmes are supporting anti-corruption policies and institutions in Tanzania and Kenya using a qualitative comparative case study through interviews and document analysis. The study concluded that donor-stimulated anti-corruption reforms in Kenya and Tanzania have been effective only to a limited extent. Political unwillingness and the existence of low state capacity had the most negative influence on donor-stimulated reform. In Kenya, the most significant obstacle to the effective functioning of anti-corruption reforms was a low political willingness to tackle corruption (Elsten, 2017). While the comparative case study design effectively highlights contextual differences via interviews and documents, the qualitative nature restricts quantification of reform impacts, such as through statistical analysis of corruption indices. The unspecified number of interviews may introduce selection bias, and the focus on donor perspectives could overlook local stakeholder views, limiting a holistic critique of institutional reforms.

In summary, while empirical studies have largely focused on the prevailing types of corruption and their effects, they have failed to adequately address how anti-corruption institutional reforms are aiding in the fight against corruption. These studies predominantly employ qualitative methods, which provide depth but often lack quantitative validation, longitudinal tracking, or broader sampling, highlighting opportunities for future research to address these methodological gaps. Against this background, the next section focused on the institutional reforms in Ghana's efforts to combat corruption.

CHAPTER THREE

OVERVIEW OF LEGAL AND INSTITUTIONAL INSTRUMENTS/ REFORMS TO COMBAT CORRUPTION IN GHANA

3.1 Legal Instruments/Reforms in the Fight Against Corruption in Ghana

The fight against corruption has resulted in the enactment of several legal instruments. In other words, there are proliferations of anti-corruption laws in Ghana. While several anti-corruption Acts have existed in Ghana since independence, the Fourth Republic has seen the enactment of several Acts of Parliament which collectively aimed at ensuring public accountability and judicious use of public resources (Pabia, 2013). This section profiles the relevant legal instruments in the fight against corruption since the Fourth Republic.

3.1.1 The 1992 Constitutional Framework

The 1992 Constitution includes several provisions which seek to guide against corruption, mismanagement of public resources and promotion of accountability in governance.

Chapter Six of the Constitution focused on directive principle of state policy. Article 35 (8) states that "the State shall take steps to eradicate corrupt practices and the abuse of power" (Republic of Ghana, 1992). The State may seem to have given meaning to this provision in the Constitution due to the numerous Acts of Parliament passed to regulate the mobilisation and management of public resources and the conduct of public sector officials.

The 1992 Constitution also establishes independent constitutional bodies with mandates targeted at ensuring that public resources are well managed and accountability is maintained. Chapter 24 of the Constitution is dedicated to the Code of Conduct for public officers. Article 284 of the Constitution states that "a public officer shall not put himself in a position where

his personal interest conflicts or is likely to conflict with the performance of the functions of his office".

3.1.2 Public Office Holders (Declaration of Assets and Disqualification) Act, Act 550

Chapter 24 of the 1992 Constitution provides for the declaration of assets and liabilities by public officers on assumption of office, every four years and upon leaving office. The Public Office Holders (Declaration of Assets and Disqualification) Act, 1998 (Act 550) further gives impetus to the code of conduct contained in Chapter 24 of the Constitution. This Act demands that public office holders declare their assets and liabilities and submit the forms to the Office of the Auditor-General. The declaration shall be made by the public officer:

(a) Before taking office

(b) At the end of every four years, and

(c) At the end of the term of his office and shall in any event be submitted not later than 6 months after the occurrence of any of the events specified in this subsection (Republic of Ghana, 1998).

The act also provides that a person be disqualified from holding public office if a Commission of inquiry has found that, whilst holding public office, he/ she

i. Acquired any assets unlawfully; or

ii. Defrauded the State; or

iii. Willfully and dishonestly or corruptly acted in a manner prejudicial to the interest of the State; or

iv. Knowingly made a false declaration of his assets, properties or liabilities (Republic of Ghana, 1998).

The Act seeks to prevent public office holders from illegal acquisition of assets. Section 5 of the Act requires that all assets be declared by public officers, and any assets acquired by the

public officers after the initial declaration and which are not reasonably attributable to legally earned income, gift, loan, inheritance or any other reasonable source, shall be regarded as illegally acquired assets (Republic of Ghana, 1998).

However, several challenges of implementation work against the basic objective of the Act. The Auditor-General is only mandated to receive the declarations and keep them without access to the content and cannot verify the declarations submitted by public office holders as required by the Constitution. However, the content can be disclosed as evidence only before a court of competent jurisdiction, or a commission of inquiry appointed under Article 278 of the Constitution, or an investigator appointed by the CHRAJ. Akowuah (2005) therefore argued that for the Act to serve its purpose of ensuring accountability, it should be amended to allow public disclosure and authentication by the Auditor-General.

3.1.3 The Audit Service Act (2000), Act 584

In pursuance of Article 188 of the 1992 Constitution, Parliament enacted the Audit Service Act (2000), Act 584, which tasks the Audit Service under the headship of the Auditor-General to audit the public accounts of Ghana and of all public offices (Republic of Ghana, 2000). The Act also grants access to the Auditor-General to all relevant books and records needed to perform the tasks assigned to him by both constitutional provisions and Act 584 (2000). The head of any organization which fails to comply with accounting systems approved by the Auditor-General is liable to be surcharged with the cost of any loss occasioned by defective or deficient internal controls of auditing (Republic of Ghana, 2000).

3.1.4 The Public Procurement Act, 2003 (Act 663)

The public procurement reform programme is part of a wider reform agenda targeted at improving public financial management. The Public Procurement Act, 2003 (Act 663) sets

out the legal, institutional and regulatory framework to secure fiscal transparency and public accountability in Ghana's procurement system. The objectives of the Act are to harmonise public procurement processes in the public sector to ensure judicious, economic and efficient use of public resources and to ensure that public procurement functions undertaken within the public sector are fair, transparent and non-discriminatory (Public Procurement Authority, 2013). The Act also specifies in clear terms the laws for procurement methods and thresholds, procedures, appeals and complaints resolution procedures and disposal of stores.

The Act applies to procurement financed wholly or partly from public funds for the procurement of goods, works, services and procurement financed by loans contracted by the government of Ghana, including foreign aid and donor funds. The Act is a comprehensive legislation designed to eliminate the shortcomings and organisational weaknesses which were inherent in public procurement in Ghana, with widespread perception of corrupt practices and inefficiencies, and to build trust in the procurement system. The World Bank (2003) reported that about 50-70% of the national budget (after personal emoluments) is procurement-related. Therefore, an efficient public procurement system could ensure value for money in government expenditure, which is essential to a country facing enormous developmental challenges.

In spite of the objectives of the Act, procurement is still an undervalued process in the public sector in some economies, not excluding the Ghanaian economy (Verhage et al., 2002). The PPA (2007) also indicates that the lack of knowledge of the legal framework caused by the poor dissemination of the Act and regulations and lack of incentives to follow proper procedures caused by the weak monitoring and enforcement, has also resulted in the non – non-compliance of the Act 663.

In an attempt to promote transparency and accountability in the dealings of the PPA, the Act has directed that notices be given in a widely circulated local and international newspaper. However, this endeavour, according to Dabaga (2013), has over the years increased the cost of procuring materials, logistics and services for public entities, some of which, the cost of advertisement outweighs the real cost of the item. Though the Act has established guidelines, principles and tender committees to take charge of its object, it has, however, failed to clearly provide for emergency procurement procedures. This has culminated in procurement officers resorting to their own discretion during emergency procurement, which is subject to immense human error. This is evident in the huge judgment debts paid by the government of Ghana to individuals and corporate bodies (PPA, 2011).

Despite the reverence and confidence that the procurement Act has imposed on the procurement department with regard to its capability to add value to the organisation, Schiele and McCue (2006) argue that many internal customers actually act on their own and more often bypass the procurement department. This is as a result of the fact that regulations regarding clear procurement procedures and performance standards are not effectively implemented. Similarly, Osei-Tutu et al. (2011) indicate that there is an abysmal compliance level of various public procurement entities across the country.

3.1.5 The Financial Administration Act, Act 654 (2003)

The Government of Ghana embarked on an exercise to reform the Public Procurement System in 1996 as an integral part of a wider Public Financial Management Reform Programme (PUFMARP). The exercise was to improve the overall public financial management in the country. Specifically, the objectives of the PUFMARP are to:

i. Promote national development

ii. Enhance harmony with other local and international laws

iii. Foster competition, efficiency, transparency and accountability

iv. Facilitate easy procurement administration

v. Ensure value for money

The Financial Administration Act, Act 654 (2003) aims to regulate the financial management of the public sector; prescribe the responsibilities of persons entrusted with financial management in the government; ensure the effective and efficient management of state revenue, expenditure, assets, liabilities, resources of the government, the Consolidated Fund and other public funds and to provide for matters related to these.

The Act covers a wide range of issues bordering on financial management in the public sector. Some of these issues include the appointment and duties of the Controller and Accountant-General, modalities for making payments out of the Consolidated Funds, and investment of public money in securities, among other issues. The Act also provides for the establishment of the Financial Administration Tribunal (FAT) with the jurisdiction to:

i. Hear and determine matters that fall for determination under this Act

ii. Enforce recommendations of the Public Accounts Committee on the Auditor-General ‘s reports as approved by Parliament

iii. Enforce contracts and bonds entered into in pursuance of this Act

iv. Make such orders as it considers appropriate for the recovery of monies, assets or other property due to the State.

v. Prohibit any individual whether a public officer or not from managing public accounts or funds if the individual is unqualified professionally or has been persistently negligent in the management of public funds;

vi. Prohibit any person from participating as a bidder in any government procurement or contract where the person has a record of defrauding the State (Republic of Ghana, 2003).

The FAT has the mandate to prevent a supplier, contractor or consultant from taking part in public procurement process, if such a supplier, contractor or consultant has been found to have defrauded the State.

3.1.6 Public Financial Management Act, 2016 (Act 921)

The Public Financial Management Act, Act 921 (2016) was assented on August 25, 2016 to regulate the financial management of the public sector within a macroeconomic and fiscal framework; define responsibilities of public sector officials entrusted with the management and control of public funds, assets, liabilities and resources, ensure that public funds are sustainable and consistent with the level of public debt; provide for accounting and audit of public funds and to provide for related matters.

3.1.7 Whistle-blower Act, 2006 (Act 720)

The Whistleblower Act (2006), Act 720 provides for the manner in which individuals may in the public interest, disclose information that relates to unlawful or other illegal conduct or corrupt practices of others; to provide for the protection against victimisation of persons who make these disclosures; and to provide for a Fund to reward individuals who make the disclosures. A significant development under the Act is the establishment of the Whistleblower Reward Fund to provide funds for payment of money rewards to whistleblowers. It is a significant development because the Act not only seeks to protect whistleblowers but also to reward them under the following conditions:

i. A whistleblower who makes a disclosure that leads to the arrest and conviction of an accused person shall be rewarded with money from the Fund (Republic of Ghana, 2006)

ii. A whistleblower whose disclosure results in the recovery of an amount of money shall be rewarded from the Fund with (a) ten per cent of the amount of money recovered, or (b) the amount of money that the Attorney-General shall, in consultation with the Inspector-General of Police, determine (Republic of Ghana,2006).

3.1.8 Right to Information Act, 2019

The Act allows citizens access to information that can help them hold government officials accountable. The right to information is enshrined in Ghana's 1992 Constitution. The Act provides for the operationalisation of the constitutional right to information enshrined in the 1992 Constitution from public and some private institutions. This access is, however, subject to exemptions that are relevant and consistent with the protection of public interest in a democratic society.

3.2 Institutional Instruments/Reforms in the Fight Against Corruption in Ghana

This section explores the various anticorruption strategies adopted by various regimes in Ghana, but with much attention to the institutional frameworks under the Fourth Republic**.** According to Pabia (2013), institutional reforms are essential in the fight against corruption since they are a vehicle for the implementation of the legal frameworks in the fight against corruption.

3.2.1 Commission on Human Rights and Administrative Justice (CHRAJ)

The 1992 Constitution provided for the establishment of the Commission on Human Rights and Administrative Justice (CHRAJ) with the responsibility of ensuring human rights,

administrative justice and the fight against corruption. In pursuance of this constitutional provision, the CHRAJ Act, Act 456 (1993) was enacted and the Commission was inaugurated in the same year. The major functions of the Commission include the human rights function, the Ombudsman function and the anti-corruption function. For the purpose of this study, focus is placed on the anti-corruption function of the Commission.

Section 7 of Act 456 captures the anti-corruption function in subsections (a), (e) and (f) as follows:

i. To investigate complaints of violations of fundamental rights and freedoms, injustice, corruption, abuse of power and unfair treatment of any person by a public officer in the exercise of his official duties

ii. To investigate allegations that a public officer has contravened or has not complied with a provision of Chapter Twenty-four (Code of Conduct for Public Officers) of the Constitution

iii. To investigate all instances of alleged or suspected corruption and the misappropriate steps, including reports to the Attorney-General and the Auditor-General, resulting from such investigation.

CHRAJ has, since its establishment, investigated several allegations of corruption, illegal acquisition of assets and abuse of office holders. In 2003, an allegation of conflict of interest was made against the President, His Excellency John Agyekum Kuffour. Though CHRAJ investigated the case, the findings did not support the allegations made against the President. According to Bossman (2007), the ability of CHRAJ to investigate the allegation against the President underscores the role of CHRAJ as an independent anti-corruption institution.

However, the important question that this study seeks to answer is whether or not anti-corruption institutions in Ghana, including CHRAJ, are indeed independent in their fight against corruption. Section 18 of Act 456 that established CHRAJ provides that after deciding on an issue, CHRAJ should submit its findings to the appropriate person, minister, department or authority concerned, with a copy to the complainant (Ayee, 2000). The limitation here is that the Commission can only go to court to seek the enforcement of its recommendations after three months, if the recommendations are not carried out (Pabia, 2013).

3.2.2 Economic and Organised Crime Office (EOCO)

The Serious Fraud Office (SFO) was set up by an Act of Parliament, Act 466 (1993), as a specialised agency of the Government to monitor, investigate and, on the authority of the Attorney-General, prosecute any offence involving serious financial or economic loss to the State. Section 3(a) of the Act mandates the Office to investigate any suspected offence provided for by law which appears to the Director on reasonable grounds to involve serious financial or economic loss to the State or to any state organisations or other institutions in which the State has a financial interest.

However, the SFO Act has been replaced with the Economic and Organised Crime Office (EOCO) Act, Act 804 (2010). The mandate of EOCO has been broadened beyond that of SFO. Unlike the previous Serious Fraud Office (SFO), which was only mandated to investigate matters which cause financial or economic loss to the state, EOCO is mandated to investigate, prosecute and recover proceeds of crimes including money laundering, drugs and human trafficking, bribery, forgery, extortion, smuggling, tax fraud among others (Pabia, 2013)

3.2.3 Public Accounts Committee of Parliament (PAC)

Article 103 of the 1992 Constitution mandates Parliament to establish standing committees and other committees that it deems necessary for the effective discharge of its functions. In accordance with this constitutional mandate, the PAC was established by order 151 (2) of the standing orders of the Parliament of Ghana (Parliamentary Centre, 2009). The Public Accounts Committee (PAC) of Parliament is a standing committee of Parliament as part of the constitutional mandate of Parliament to exercise supervisory function over the public expenditure (not only passing the Appropriation Act as started in Article 178 of the constitution), is also required to ensure that monies Parliament authorized for withdrawal from the consolidated funds and other public funds are appropriately accounted for by appropriation of such amounts.

The duty of the Committee is to examine the audited accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure of the government as presented to the House by the Auditor-General of Ghana. The PAC must consist of not more than 25 members and should be chaired by a member who is not a member of the party that holds executive power. This is to ensure that the party in the Executive who controls public funds does not also become judge and prosecutor in its own case. According to Pabia (2013), the public broadcasts of the Committee's sittings have drawn public attention to issues of accountability of public officials. However, an important question that this study seeks to answer is the extent to which institutional reforms within the PAC have contributed to the reduction in public sector corruption.

3.2.4 Public Procurement Authority (PPA)

The Public Procurement Authority in its effort to make public procurement transparent, efficient, and fair, established five basic pillars of the public procurement comprehensive

transparent legal and institutional framework; clear and standardised procurement procedures and standard tender documents; independent control system; proficient procurement staff; and anti-corruption measures.

The mission statement of the Public Procurement Authority (PPA) is to harmonise the process of procurement in the public service to secure a judicious, economic, and efficient use of public funds to ensure that public procurement is carried out in a fair, transparent and non-discriminatory manner while promoting a competitive local industry. On the other hand, the vision statement of the PPA is to be a world-class, efficient, transparent, accountable and professionally managed public sector procurement system in Ghana, which enjoys high level of business confidence, and ensures consistent attainment of best value for money in the procurement of goods, works and services, in support of national development and fiscal policies (PPA, 2014).

For administrative purposes, the PPA has six directorates including the CEO directorate, capacity development, management information system, monitoring and evaluation, policy and strategy. Aside the directorates, there are also five departments including finance, human resource, procurement, public affairs and internal audit. The legal and institutional framework stipulated that the Public Procurement Authority established the Public Procurement Board as a legal corporate entity. This entity comprised of ministries, departments agencies and all para-statal establishments that utilised public funds. In each entity, a tender committee was charged with providing a one stop shop for concurrent approvals, awards and management of contracts (Aggrey & Nyarku, 2014).

The Public Procurement Board was established by the Procurement Act to ensure that public procurement policy, systems and procedures are consistent with and integrated with other

relevant Government policies, systems and procedures, including, but not limited to those for: (a) finance, budgeting and expenditure management; (b) private sector development or the development of small enterprise development; (c) anti-corruption initiatives; (d) decentralisation; (e) the use of information and communications technology; and (f) environmental protection (PPA, 2013).

3.2.5 Attorney-General's Department (AGD)

Article 88(5) of the Constitution provides that "the Attorney-General shall be responsible for the institution of all civil cases on behalf of the State; and all civil proceedings against the State shall be instituted against the Attorney-General as Defendant. The core vision of the AGD is to provide an efficient and accessible system of justice exhibiting highest standards of professionalism and engendering a high degree of public trust and confidence. The AGD also has a criminal/prosecutorial function under Article 88 (4).

3.2.6 Office of the Special Prosecutor (OSP)

The Office of the special prosecutor serves as the autonomous body to handle sensitive cases which are beyond the ability of the Attorney General. The Office of Special Prosecutor Bill was passed by Parliament in 2017. The Office is mandated to investigate and prosecute certain categories of cases and allegations of corruptions and other criminal activities of public sector officials. The institutionalization of the Office has raised concerns among many anti-corruption agencies. While others perceive the Office as a duplication of roles regarding the fight against corruption, others perceived the Office as an important outfit in the fight against corruption. The important question in this study is whether the several institutional reforms in the fight against corruption have indeed reduced corruption in the public sector and the contribution of any additional institution to the fight against corruption.

3.2.7 Ghana Police Service (GPS)

The Ghana Police Service is created by the 1992 Constitution of the Republic of Ghana and requires that the "police service shall be equipped and maintained to perform its traditional role of maintaining law and order", Section, 200(1) of the Constitution provides a broad framework for the police. The Ghana Police Service is created by the Constitution (Quantson, 2006) and requires that the "police service shall be equipped and maintained to perform its traditional role of maintaining law and order", Section, 200(1) of the Constitution of the Republic of Ghana, 1992 provides a broad framework for the police.

3.2.8 Audit Service (AS)

The office of the Auditor-General was established under Article 187 of the 1992 Constitution. The Auditor-General is mandated to audit the public accounts of Ghana and of all public offices (Republic of Ghana, 1992). The Service seeks to promote good governance, transparency, accountability and probity in Ghana's public financial management system by auditing public officials and reporting its audit results and recommendations to Parliament.

3.2.9 Ghana Revenue Authority (GRA)

In December 2009, the three tax revenue agencies, the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) Secretariat were merged in accordance with the Ghana Revenue Authority Act 2009, Act 791. The Ghana Revenue Authority (GRA) is a semi-autonomous public institution that replaced the three revenue agencies for the administration of taxes and customs duties in Ghana. Such institutional reform is a means of unitisation of the administration of taxes and customs duties in Ghana to help reduce revenue losses. According to the GRA (2019), the reform was geared towards functional revenue administration, improved customer service delivery, and review of systems and

procedures. The important question, therefore, is how such reform has contributed to the fight against corruption-related practices in Ghana's revenue systems.

3.3 Conclusion

It is clear from the literature that corruption can therefore occur not only for the direct benefit of the one engaging in the act. It may be for the benefit of a social class or for the maintenance of tribal or kinship relationships outside the working environment. The perception, definition and conceptualisation of corruption, as well as prevalent social norms related to corruption, are still under-researched. In particular, the definition of corruption is widely misunderstood or misinterpreted. However, for this study, corruption is defined as a behaviour which deviates from the norm or violation of the rules, and the typology of corruption as captured in this study covers the dimensions of economic, political, bureaucratic, legal, social, and moral/ethical inclinations of the concept. While anti-corruption programmes have been common around the world with the aim of getting rid of corruption, not much has been done in the literature regarding the effect of these anti-corruption reforms on the fight against corruption.

CHAPTER FOUR

RESEARCH METHODOLOGY

4.0 Introduction

This chapter outlines the methodological framework and research design utilised to examine the effectiveness and challenges of institutional reforms in Ghana's battle against corruption since 1992. The study employed a qualitative research paradigm, considered the most suitable for a comprehensive and exploratory investigation into intricate socio-political phenomena. This methodology enables a detailed understanding of the operational realities, perceptions, and contextual elements that quantitative data alone may not adequately convey. The primary methods for data collection included semi-structured interviews with key informants, along with a systematic review of policy documents and archival records. These methods were deliberately chosen to triangulate data, thus improving the validity and reliability of the findings. The subsequent presentation and analysis in this chapter are organised around the emerging themes from this extensive dataset, directly addressing the fundamental research questions regarding the disparity between institutional design and practical outcomes.

The analysis is structured to initially present findings regarding the perceived effectiveness of significant anti-corruption institutions, including CHRAJ, EOCO, and the Office of the Special Prosecutor, relying extensively on the lived experiences and professional insights of participants. Subsequently, the chapter systematically examines the recurring and systemic challenges that hinder these institutions, categorising them into thematic areas such as political interference, resource inadequacies, legal-procedural bottlenecks, and sociocultural barriers. The combination of interview transcripts with official documents and reports facilitates a critical assessment of where official policy narratives align with or differ from real-world experiences. This organised analysis not only offers a thorough account of the

empirical data but also lays the groundwork for the theoretical interpretation and policy recommendations that will be proposed in the following chapter.

4.1 Philosophical Assumptions and Paradigms in Social Science

All approaches in academic research within the social sciences are fundamentally based on conflicting assumptions regarding what is deemed valid research. These assumptions typically arise from scholarly interpretations of the functioning of the world and human behaviour. They originate from cognitive frameworks or philosophies commonly known as research paradigms (Burrell & Morgan, 1979; Kuhn, 1962; Lincoln & Guba, 2011). Paradigms serve as intellectual structures that help shape a perspective on reality, defining a discipline's appropriate scope, relevant research inquiries, and rules of reasoning (Burrell & Morgan, 1979; Guba & Lincoln, 1994; Kuhn, 1962; Morgan, 1980).

Nevertheless, due to the intrinsic differences in perceptions regarding the essence of reality, various paradigms are present in the literature. Typically, the philosophical assumptions that underpin the different research paradigms are articulated across four primary dimensions: ontology (objectivism versus subjectivism), epistemology (positivism versus interpretivism), methodology (quantitative versus qualitative), and axiology (value-free versus value-laden) (Burrell & Morgan, 1979; Guba & Lincoln, 1994).

Ontology examines the essence of reality (what exists to be understood), while epistemology focuses on what and how we can comprehend it. Conversely, methodology pertains to the reasoning behind scientific investigation and is linked to the discipline and analysis of methods and assumptions regarding the processes through which knowledge is generated (Creswell 2009; Lincoln, Lynham & Guba, 2000). Grix (2000) asserts that methodology involves exploring the capabilities and constraints of specific techniques or procedures in

research. Axiology addresses the significance of values within an inquiry. Typically, a distinction is drawn between the pursuit of objectivity in research, which necessitates the separation of facts from the values of the researcher (inquirer) and the subject of knowledge, and the perspective that conducting research devoid of value imposition is unfeasible. The latter acknowledges the value-laden character of the information collected in research, as well as that of the researcher, and thus actively discloses their values and biases (Burrell & Morgan, 1979; Lincoln, Lynham & Guba, 2000).

These paradigms significantly impact scholars' thoughts and the actions they undertake in their respective fields or disciplines (Blaikie 2007; Burrell & Morgan 1979; Lan & Anders 2000). They hold importance for all studies, including this one, as the assumptions made by a researcher influence the strategies and tools employed (methodology) and the judgments regarding values (axiology) throughout the entire research process (Blaikie 2007; Creswell 2009; Hughes & Sharrock 1993). While each of these classifications possesses its own advantages and disadvantages, this study posits that it is not merely the promotion of one paradigm's strengths over another that matters, but rather the recognition that fundamentally different assumptions result in varied strategies and the potential for different outcomes.

4.2 Philosophical foundation of the study and its appropriateness

4.2.1 Subjective ontology; interpretive epistemology

The research investigates effective institutional reforms as a feasible approach to comprehending the battle against corruption. It aimed to ascertain how the institutional reforms implemented in Ghana since the adoption of the 1992 Republican Constitution have influenced the fight against corruption and the enhancement of transparency and accountability. Given the nature of the objectives and the research inquiries, the study was

situated within a subjective ontology and executed from an interpretive epistemology. The rationale for this positioning is elaborated upon as follows.

Firstly, the study acknowledges that the two primary topics under examination, institutional reforms and the struggle against corruption, are abstract constructs composed of inherently subjective perspectives. A comprehensive understanding of these issues necessitated a subjective articulation and interpretation (Grootaert, Narayan, Jones & Woolcock 2003; Onyx & Bullen 2000). Consequently, the study was deeply rooted in a subjective framework to effectively capture the specific values, norms, and interpretations of citizens and the various officials involved in the implementation of these institutional reforms. This approach facilitated a more profound understanding of the unique meanings that individuals associate with these values, which influence the decision to combat corruption.

Secondly, the research posits that knowledge is collaboratively developed through active participation between the researcher and the subjects of the study. This perspective suggests that the researcher plays a significant role in the research process and should not be regarded merely as a detached observer of phenomena that exist independently (Blaikie, 2007). The values and decisions made by the researcher have implications for the knowledge produced. Consequently, the research was conducted within an interpretive framework to create an appropriate environment for acknowledging these values and decisions.

Finally, since the study sought to comprehend the context-specific factors that affect the battle against corruption, it was essential to position it within an interpretive framework. The context-specific factors, which encompass citizens and their responsibilities, influence thought and action within the nation and were considered best understood from the viewpoints of institutions, officials, and other stakeholders, making the interpretive paradigm particularly

suitable (Angen, 2000). This paradigm was selected because it directs the study to gather comprehensive narratives based on contextual insights and the interactions among various actors and institutions involved in the corruption-fighting framework. Thus, situating the study within the interpretive framework facilitated a more profound understanding while providing the flexibility to effectively illuminate the complexities associated with the decision to combat corruption (Raadschelders, 2011).

4.3 The Qualitative Research Approach

In accordance with the study's objectives and philosophical foundation, the research was carried out using a qualitative approach. This method represents a systematic process aimed at comprehending social reality, which is based on constructing a complex and holistic representation of the detailed perspectives of participants collected in a natural context (Creswell, 2009; Silverman, 2006). Boateng (2015) posits that key considerations for selecting qualitative studies include context, timing, and experience. Therefore, the adoption of qualitative strategies facilitated a deeper understanding of the processes, situations, and associated complexities, values, circumstances, and backgrounds of participants within which the research was conducted (Creswell, 2009).

As previously mentioned, the objective of the study is to comprehend the social context, the social relationships, and how the values that underpin these relationships affect certain decisions. Consequently, the qualitative perspective and its associated methods enabled the generation of rich data and insights into these experiences and relationships with officials of the anti-corruption institutions. Moreover, considering that the decision to fight corruption is based on a complex array of largely subjective factors, the qualitative approach was deemed appropriate for providing a more genuine and comprehensive understanding of the deep-

rooted motivations that drive these decisions (Creswell, 2009; Denzin & Lincoln, 2011; Yin, 2009).

Additionally, qualitative studies are well-suited for exploring a phenomenon within its natural environment (Creswell, 2009). The fact that this study was conducted in communities, offices, and service centres, the natural settings in which the respondents live and work, rendered the approach fitting. This methodology allowed for a detailed account of the experiences of beneficiaries and officials from their own environments and provided them with a platform to express their views on issues from their unique perspectives.

Ultimately, the qualitative approach is characterised by its emergent nature rather than being strictly defined (Creswell, 2009). Consequently, due to its flexibility and capacity to adapt the study in response to new developments and data, this approach was favoured. Positioned within a qualitative context, the study was influenced by the researchers' personal interests, beliefs, skills, and resources, making it inherently value-laden.

4.4 Research Design: The Case Study Design

This research asserts that combating corruption encompasses a social aspect that can be more effectively comprehended through the application of principal-agent theory, economic deterrence theory, and normative democratic theory. This study adopted a qualitative case study design to investigate the institutional reforms introduced after the 1992 Republican Constitution and their effectiveness in combating corruption in Ghana. The qualitative approach was considered appropriate because it allows for an in-depth exploration of complex social and political phenomena, particularly those relating to governance, institutional performance, and corruption. Unlike quantitative methods that emphasise numerical data,

qualitative research focuses on capturing the perspectives, experiences, and meanings that actors attach to their roles and challenges within the anti-corruption framework.

The case study design was specifically chosen because it provides a holistic and contextualised analysis of Ghana's anti-corruption institutions. Consequently, among various other potential methodologies, including ethnography, archival analysis, phenomenology, and grounded theory, the case study approach was selected. It enables the researcher to examine reforms within their real-life context, paying attention to the interplay between institutional structures, political dynamics, and societal perceptions (Creswell, 2009; Yin, 2009). By focusing on Ghana as a single case, the study offers detailed insights into the country's institutional landscape while also providing comparative lessons that may be relevant for other African democracies grappling with similar governance challenges. In addition to enabling a more thorough exploration of the research questions, this approach also aided in triangulating and validating the data (Creswell, 2009; Yin, 2009).

Within this design, the study relied primarily on semi-structured interviews and document analysis as the main methods of data collection. This combination ensured triangulation, where multiple sources of evidence were used to corroborate findings and strengthen validity. The analysis followed a thematic approach, allowing patterns and key issues such as political interference, resource constraints, weak enforcement, and public trust deficits to emerge systematically from the data.

Overall, the qualitative case study design provided the flexibility and depth necessary to assess not only the institutional reforms themselves but also their effectiveness, limitations, and prospects for strengthening Ghana's anti-corruption agenda (Creswell 2009; Denzin & Lincoln 1995).

4.5 Sample Size and Sampling Technique

The study adopted purposive sampling because the research sought in-depth insights from participants who possessed specialised knowledge, institutional experience, and direct involvement in Ghana's anti-corruption governance framework. Purposive sampling was considered appropriate for this study because corruption and institutional reform are highly specialised governance issues that require information-rich participants capable of providing detailed experiential and contextual perspectives. The approach enabled the researcher to deliberately select respondents from key anti-corruption institutions, policymaking bodies, civil society organisations, and media institutions whose roles and experiences were directly relevant to the objectives of the study.

In qualitative research, purposive sampling is particularly useful where the objective is not statistical generalisation but analytical depth and contextual understanding (Creswell & Poth, 2018). The sampling approach, therefore, ensured that participants selected for the study had sufficient expertise and practical exposure to institutional reforms, accountability mechanisms, prosecutorial processes, and governance challenges associated with corruption in Ghana.

Data collection continued until thematic saturation was achieved. Saturation occurred at the stage where additional interviews no longer generated substantially new information, themes, or analytical insights relevant to the objectives of the study. During the later stages of the interviews, participants consistently repeated similar concerns relating to political interference, weak enforcement mechanisms, resource constraints, prosecutorial delays, and limited institutional independence.

The researcher observed that subsequent interviews largely reinforced already established patterns and themes rather than introducing fundamentally new dimensions to the analysis. This indicated that sufficient depth and breadth of qualitative evidence had been obtained to support credible interpretation and analytical generalisation. The attainment of saturation therefore provided confidence that the data collected adequately captured the major institutional and governance dynamics underpinning anti-corruption reforms in Ghana.

Additionally, snowball sampling was applied to reach other relevant experts and practitioners who were not easily accessible but were recommended by initial respondents. This strategy enhanced the diversity of perspectives by including retired public officials, journalists, and academics with specialised expertise in governance and anti-corruption. The combination of purposive and snowball sampling provided a rich pool of data, ensuring that the study was able to capture both institutional and external viewpoints on the challenges and effectiveness of anti-corruption reforms in Ghana.

Triangulation

To enhance the credibility, validity, and trustworthiness of the findings, the study employed methodological and data triangulation. Data were collected from multiple sources, including semi-structured interviews, institutional reports, legislative documents, policy papers, audit reports, media publications, and secondary academic literature. The use of multiple data sources enabled the researcher to cross-check information, verify emerging themes, and minimise the risk of relying on single-source interpretations.

Triangulation was particularly important given the politically sensitive nature of corruption-related research. Interview responses were compared with documentary evidence such as Auditor-General reports, parliamentary committee findings, anti-corruption legislation, and

institutional publications to establish consistency and analytical reliability. This process strengthened the robustness of the findings and enhanced confidence in the interpretation of institutional reform outcomes and governance challenges within Ghana's anti-corruption framework.

4.6 Sample Population

Participants were selected based on their institutional relevance, professional expertise, and active engagement in anti-corruption processes and governance reforms in Ghana. The selection included officials from institutions such as CHRAJ, EOCO, the Office of the Special Prosecutor, the Auditor-General's Department, the Public Procurement Authority, civil society organisations, legal practitioners, policymakers, and media practitioners involved in governance accountability reporting.

The inclusion of multiple stakeholder categories was intended to capture diverse institutional experiences and perspectives on corruption reforms, accountability enforcement, political interference, and institutional effectiveness. This multi-actor approach strengthened the credibility of the findings by ensuring that the study did not rely solely on one institutional perspective but reflected broader governance realities within Ghana's anti-corruption ecosystem.

In addition to institutional actors, the study's population also includes representatives from civil society organisations (CSOs) such as the Ghana Integrity Initiative (GII), Centre for Democratic Development, Ghana (CDD), and Institute of Economic Affairs (IEA), which play an advocacy and watchdog role in the governance space. Policymakers, including parliamentarians and officials within relevant ministries, departments, and agencies (MDAs), were also included to provide insights into the legislative and policy environment that shapes

institutional reforms. Finally, journalists and academics with expertise in governance and corruption issues were considered part of the broader population to ensure diverse perspectives. By including these groups, the study captures a comprehensive picture of how institutional reforms are designed, implemented, and perceived across different sectors of Ghanaian society.

No.	Institution—Public	No. of Respondents
1	Commission on Human Rights and Administrative Justice (CHRAJ)	4
2	Economic and Organised Crime Office (EOCO)	3
3	Financial Intelligence Centre (FIC)	2
4	Ghana Revenue Authority (GRA)	2
5	Office of the Special Prosecutor (OSP)	3
6	Attorney-General (A-G)	2
7	Ghana Audit Service (GAS)	2
8	Public Accounts Committee of Parliament (PAC)	2
9	Public Procurement Authority (PPA)	2
	Institution—Private	
1	Centre for Democratic Development, Ghana (CDD)	2
2	The Ghana Integrity Initiative (GII)	2
3	Institute of Economic Affairs (IEA)	2
4	Ghana Journalists Association (GJA)	2
	Total	30

4.7 Data sources and collection methods

A fundamental reason for selecting the qualitative approach in this study is the opportunity it provides to utilise various data sources. Utilising multiple data sources creates a chain of evidence and supports triangulation, thereby improving the validity and reliability of the findings. In this context, this study employed multiple qualitative data collection methods to ensure a comprehensive understanding of how institutional reforms influence the fight against corruption in Ghana. The primary method used was semi-structured interviews, complemented by document and literature reviews. This triangulated approach allowed the researcher to capture both experiential and contextual data, enhancing the validity and

reliability of the findings. Overall, the research is based on data obtained from both primary and secondary sources.

4.7.1 Semi-Structured Interviews

The data for this study were primarily gathered through interviews, which are a crucial component of qualitative research (Creswell, 2013; Myers & Newman, 2007). Considering the nature of the research objectives and their corresponding questions, the semi-structured interviews were conducted with officials from key anti-corruption institutions, including the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), the Office of the Special Prosecutor (OSP), the Auditor-General's Department, and the Public Procurement Authority. These interviews focused on institutional mandates, achievements, challenges, and perspectives on reforms since 1992. Additional interviews were conducted with representatives of civil society organisations, such as the Ghana Integrity Initiative (GII), the Centre for Democratic Development, Ghana (CDD), the Ghana Journalists Association (GJA), policymakers from Parliament and relevant ministries, and members of the media who regularly report on governance and accountability issues.

The semi-structured format allowed for flexibility, enabling respondents to elaborate on issues of particular relevance while ensuring that all participants addressed the core themes of the study (Yin, 2009). A total of 20 interviews were conducted, and responses were recorded, transcribed, and coded thematically.

Interview guides were formulated based on the literature regarding corruption and the study's conceptual framework (see the appendix). The topics addressed included effective institutional reforms of anti-corruption bodies and the struggle against corruption.

Additionally, the discussions encompassed the absence of political will and how resource limitations (both human and financial) impede the fight against corruption, as well as how institutions legally mandated to combat corruption may themselves be complicit in it. As a qualitative study, this research was designed as an inductive process. Consequently, while the interview guides were informed by existing literature, they served merely as preliminary frameworks. They were adapted to include topics that arose during the fieldwork (Myers & Newman, 2007).

4.7.2 Documentary Reviews

The primary phenomenon examined in this research, namely institutional effectiveness and the battle against corruption, has led to the production of numerous scholarly articles, reports, and documents. To complement the interview data, the study undertook a systematic review of relevant documents and secondary sources. These included government reports, parliamentary records, institutional annual reports, policy documents, and legal frameworks such as the Public Procurement Act and the Whistleblower Act. Scholarly articles, books, and reports from organisations such as Transparency International and Afrobarometer were also reviewed to situate Ghana's institutional reforms within the broader theoretical and comparative literature.

Consequently, the documentary review component of the study entailed a comprehensive examination of the existing literature on the topic, which continued throughout the study's duration. This review enabled the researcher to gain a thorough understanding of the issues, their associated concepts, theories, and underlying dynamics. The documents reviewed encompassed the anti-corruption policy document, as well as recent Acts that established anti-corruption institutions in Ghana, annual reports from these institutions, books, journal articles, internet reports (both published and unpublished), and media reports. Official documentation

from various private agencies and organisations associated with the anti-corruption ecosystem was also scrutinised. These sources provided a foundational understanding of the study, aiding in identifying gaps in the literature, framing the research questions, and offering insights into the analysis and reporting of the findings.

The combination of interviews and documentary analysis provided both primary insights and secondary validation, enabling the study to triangulate findings and present a well-rounded assessment of the effectiveness of institutional reforms in combating corruption in Ghana.

4.7.3 Data Collection Process

The comprehensive data collection process involved a combination of field methods and desk research utilising secondary data sources over a span of more than six months. However, the actual field data collection was executed over a three-month period, divided into three primary phases, with the initial phase commencing with a pilot study in March 2022. Considering that research on institutional reforms regarding corruption in Ghana, and its effects on development and the anti-corruption effort specifically, is scarce, the pilot study was conducted before the main study to evaluate and enhance the content and procedures for data collection (Yin, 2014). To facilitate access, the pilot was carried out with certain officials, management, and individuals in Accra, located in the Greater Accra region. Initial feedback from the pilot was reviewed with the researcher's supervisory team and other colleagues during seminars. The issues that emerged led to a recalibration of the questions to ensure they were sufficiently clear and coherent to elicit suitable responses aligned with the research objectives. The pilot also required further engagement with existing literature and other reports to solidify the research instrument. The second phase involved the actual data collection from April to June 2022, during which data were gathered from the selected institutions. The third phase took place in July 2022, focusing on data collection from officials

and individuals. A fellow PhD student served as a research assistant during the third phase of data collection, managing the recording device and assisting in transcribing some responses to provide a backup for the recordings.

The initial three days of fieldwork were dedicated to visiting various institutions and offices to schedule appointments with officials and relevant authorities for conducting interviews. This process proceeded without any issues, as introductory letters from the University of Ghana had already been distributed to these institutions. Formal interviews commenced in the second week with high-ranking officials from some of the selected institutions. The individual interviews were supplemented with relevant reports and legislation. The interview strategy began with open-ended questions designed to gather general perspectives from informants regarding institutional reforms and the various acts. Participants were encouraged to recall and reflect on their experiences concerning how these reforms contribute to the fight against corruption.

Following this preliminary interaction, the interviews adopted a more targeted approach based on the research protocol developed in accordance with the study's research questions (refer to Appendix ## for the semi-structured interview guide). All individual interviews were audio-recorded with the consent of the participants. The one-on-one interviews averaged twenty-five (25) minutes in duration (see table 4.1). This methodology was consistently applied across all institutions visited.

A similar methodology was utilised for interviews with all other officials and selected individuals. However, some questions directed at them aimed to gauge their understanding of the policies, regulations, and the current state of the environment, as well as their interactions and experiences with citizens, and how these factors either facilitated or hindered the fight

against corruption. The same approach was employed for the media representatives interviewed, focusing on their relationships with officials, particularly in relation to their efforts to understand the dynamics of the fight against corruption, and what these relationships entail, as detailed in the interview protocol/questions. This process was consistently replicated across all institutions involved in the data collection process.

Table 4. 1: Data collection techniques employed in the study.

Technique	Source	Data Collection Method	Duration/period
Semi-structured interviews	Top-level Officials Middle-Level Officials Lower-level officials	Audio recording Writings	30 minutes One month
Document reviews	Secondary data/information on institutional reforms and corruption: reports, websites content, newspapers items, press releases	Writings	Beginning from the fieldwork through to the end of the report

Source: Author Construct, 2022

4.8 Validity and Rigour through Triangulation

A significant challenge faced by qualitative research is its capacity to attain rigour and validation. In the context of case studies, Yin (2009) proposes several strategies that can be utilised to guarantee rigour and validity. These strategies encompass employing multiple sources of evidence, establishing a chain of evidence, conducting pattern matching, applying theory in single-case studies, utilising a case study protocol, and creating a case study database. Generally, these strategies are centred around triangulation, which is acknowledged as an essential method for ensuring rigour and validity in qualitative case studies (Yin, 2009). In this research, rigour and validity were primarily assured through the use of multiple sources of evidence. Informal conversations, scholarly publications, official documents, and website publications supplemented the predominant data from interviews. In addition to generating various types of data, these sources acted as a verification mechanism for the themes that surfaced in each data stream. The interviews incorporated multiple perspectives, meaning that

individuals with diverse viewpoints were interviewed. Consequently, the study employed a 'triangulation' approach, involving interviews with different respondents on the same subject and integrating multiple sources of evidence in the formulation of the final report. This approach facilitated the reduction of misinterpretation risks and assisted in addressing competing explanations as the information was analysed from various perspectives (Creswell 2009; Yin 2009). To ensure that the reported data accurately represented what was collected, two key informants were asked to review the draft report prior to the completion of the final report. Additionally, field notes were recorded as supplementary information before leaving the field.

Table 4. 2: Case study tests and strategies for ensuring validity and reliability

Tests	Case study strategy
Construct Validity Establishing correct operational measures for the concepts being studied	Utilize various sources of evidence Establish a chain of evidence Have key informants evaluate the draft case study report
Internal Validity Establishing a causal relationship certain conditions lead to other conditions	Do pattern matching Do explanation building Address rival explanations Use logic models
External validity Establishing the domain to which the study's finding can be generalized	Use theory in single case studies Use replication logic in multiple cases
Reliability Demonstrating that the operations of a study can be repeated, with the same results	Use case study protocol Develop case study data base can be repeated

4.9 Data Analysis Procedure

Data analysis refers to the process of examining, categorising, illustrating, and evaluating data through logical and analytical reasoning. It entails a comprehensive search for meaning within raw data to enable its scientific processing, thereby allowing for effective communication of the collected data (Hatch, 2002, p. 148). For qualitative research, a wide array of data analysis methods is accessible. These methods include interpretative phenomenological analysis

(Smith & Osborn, 2003); conversation analysis (Hutchby & Wooffitt, 1998); grounded theory (Glaser, 1992; Strauss & Corbin, 1998); discourse analysis; and thematic analysis (Braun & Clarke, 2006). The study employed qualitative data analysis techniques, with a focus on thematic analysis, to interpret and draw meaning from the data collected. Thematic analysis was chosen because it allows for the systematic identification, organisation, and interpretation of patterns or themes within qualitative data, which is particularly suitable for research exploring institutional reforms and governance issues.

Data Familiarization

Due to the fact that the researcher personally collected the data for the study, the analysis commenced in the field. At the conclusion of each day, the researcher listened to recorded interviews to pinpoint gaps and weaknesses that needed addressing in future interviews. Additionally, the researcher maintained a research diary where notable issues, informal conversations, and other reflections were documented prior to leaving the field (Gibbs, 2007). The formal analysis of the data began with the verbatim transcription of all recorded interviews, utilising VideoLan media player, which is equipped with advanced features for pausing and adjusting the audio speed. The ability to play the audio in reverse and forward to accurately capture and transcribe insights provided the researcher with an opportunity to start becoming acquainted with the data. All transcriptions were carried out by the researcher, and while this process was time-intensive, it was a crucial method for becoming familiar with the data (Gibbs, 2007; Riessman, 2005). Other informal discussions, along with documented issues, were integrated with the audio transcripts into a single data journal. The researcher subsequently read and re-read the text to discern meanings and initial patterns. This preliminary 'sense-making' phase enabled the researcher to gain a clearer understanding of the text data and to identify significant themes and patterns. By the conclusion of this stage,

an initial compilation of ideas regarding the content of the data and its intriguing aspects was produced (Braun & Clarke, 2006; Patton, 2002).

Transcription and Coding

All interview recordings were transcribed verbatim to ensure accuracy and completeness of responses. The transcriptions were then carefully read multiple times to familiarise the researcher with the content. Initial codes were generated manually and later organised into broader thematic categories. These categories reflected the study's research objectives, including institutional reforms, effectiveness of anti-corruption institutions, challenges faced, and strategies for strengthening anti-corruption efforts.

Preliminary Code Generation

The familiarisation phase seamlessly transitioned into the second stage of generating initial codes from the data. During this phase, the researcher utilised a coloured pen to annotate the texts, highlighting patterns and assessing whether these patterns could be associated with the objectives of the study. The researcher employed both inductive and deductive methods in thematic analysis. Consequently, while themes emerged from the data, the researcher also maintained awareness of the theoretical connections with these themes. Careful attention was given to details such as frequently occurring issues, repeated phrases, dominant words, quotes, and observations that were significant and prevalent among most respondents.

Theme Search/Discovery

The third stage of theme identification occurred after all data had been coded and compiled. The objective at this point was to condense the data by focusing, abstracting, and transforming it (Ryan & Bernard, 2003). This phase, which directed the analysis towards broader themes rather than individual codes, involved organising the various codes into potential themes and

compiling all relevant coded data extracts within the identified themes. Initial thematic maps were created during this stage to assist in recognising relationships among codes, between themes, and across different levels of themes (Miles, Huberman, & Saldana, 2013).

Theme Review Stage

In the fourth stage, the themes were revisited and refined. At this point, some initial themes were merged into others as it became evident that they did not constitute distinct themes. For example, information and communication were initially treated as two separate sub-themes, but they were combined into one following this review. This process provided the researcher with a clearer understanding of the various themes, their interconnections, and the overarching narrative they convey about the data.

Theme Definition and Naming

At the fifth stage, the themes were delineated and designated for analysis. In this process, the researcher pinpointed and articulated the core of each theme and the specific aspect of the overall data it represents. They were also structured into a coherent and internally consistent narrative with supporting accounts. These narratives and descriptions provided the context of actions, the intentions of various participants, and the processes within which these actions are situated. This enabled a thorough categorisation of the different types of reforms, elucidating their implications and detailing how they impacted the struggle against corruption. The primary objective of this study is not merely to describe the data but to comprehend, interpret, and elucidate. Consequently, the detailed reporting and vivid descriptions not only facilitated understanding but also established a foundation for interpretation and analysis (King, Keohane & Verba, 1995; Patton, 2002).

Thematic Development

From the coded data, themes and sub-themes were developed to capture recurring ideas and patterns across the responses. For example, issues such as political interference, weak independence, inadequate resources, fragmented inter-agency coordination, and public trust deficits emerged as major themes. These were then analysed in relation to the study's conceptual framework and existing scholarly literature to establish consistency, divergence, or new insights.

Triangulation

To enhance the credibility of the findings, interview data were triangulated with documentary sources, including institutional reports, parliamentary records, and scholarly works. This ensured that the conclusions drawn were not solely based on individual perceptions but corroborated by broader empirical and contextual evidence.

Report Production/ Interpretation

The final stage encompassed the concluding analysis and composition of the report, during which meticulous effort was devoted to crafting the report in a concise, coherent, logical, non-repetitive, and engaging manner. Finally, the themes were interpreted in light of the research objectives and questions. The analysis emphasised not only the successes of institutional reforms but also their limitations and the structural constraints faced by Ghana's anti-corruption architecture. Comparative references to experiences in other African democracies, such as Nigeria and Kenya, were also made where relevant, to highlight lessons and parallels. Table 4.1 below illustrates the process of data analysis undertaken in this study.

Table 4. 3: Data Analysis Process

Stage	Activities undertaken during the stages
Familiarization with data	Transcription of data; synchronizing transcripts into one data journal; reading and re-reading the data and noting down initial ideas.
Generating initial codes	Coding interesting features of data systematically across the entire data set. Collating data relevant to each code.
Theme search stage	Collating codes into potential themes, gathering all data relevant to each potential theme.
Reviewing themes	Checking if the themes work in relation to the coded extracts and the entire data set. Generating a thematic 'map' of the analysis.
Defining and naming themes	Analysis to refine the specifics of each theme, and the overall story the analysis tells, generating clear definitions and names for each theme.
Producing the report	Selection of vivid, compelling extract examples, final analysis of selected extracts, relating back of the analysis to the research question and literature; producing a report of the analysis.

Adapted from Braun and Clarke (2006)

4.10 Research Evaluation

This research adhered to the evaluative criteria established by Lincoln and Guba (1985) to maintain the integrity of the research process, particularly regarding the methodologies employed in data collection, analysis, and interpretation. The evaluative standards, which include credibility, dependability, transferability, and conformability, are elaborated upon below.

Credibility

This criterion assesses the level of trustworthiness of the research findings and the degree to which the researcher accurately conveyed the responses. To accomplish this, several measures were implemented. Initially, after conducting over three months of fieldwork, the researcher engaged sufficiently with participants to collect ample data. Furthermore, the researcher utilised various data collection and analysis methods to ensure the precision of the reported findings and interpretations. These strategies facilitated a comprehensive understanding of the

reasoning behind the inferences drawn regarding specific instances of the issue and the contexts being examined. Consequently, the application of diverse data collection techniques, multifaceted data collection approaches, and a six-phase data analysis process significantly bolstered the credibility of the research.

Dependability

This standard evaluates the degree to which another study might produce comparable results if the same methodologies outlined in this research were implemented in the future. Dependability is closely related to the reliability and consistency of a study's outcomes and conclusions. In this context, a comprehensive discussion and documentation of the research process, including a detailed account of how each phase was carried out, is presented in this chapter along with the accompanying appendices. As part of this quality assurance, meticulous records of all data collection and analysis techniques, processes, timelines, durations, organisations, cases, and interviewees are maintained. Such a detailed protocol offers a scrutiny track (Janesick, 2000) that enables evaluators and other researchers to assess the appropriateness of the research methods, as well as their quality (Shenton, 2004).

Transferability

The transferability standard pertains to the degree to which a study's findings can be applied to other contexts, thereby allowing for generalisation. As previously mentioned, this study is qualitative and did not aim for statistical generalisation, but rather context generalisation or theoretical generalisation (Ritchie & Lewis, 2003). To facilitate this type of generalisation, a thorough justification for the selection of cases and participants, along with a detailed description of the research setting's context, is included in the study. In an effort to meet the 'thick description' criterion, the study examined various perspectives, processes, and experiences related to the subject matter (Ritchie & Lewis, 2003). The sources of data and

fieldwork methodologies, including the interview processes, are all documented in sufficient detail above. All these measures are taken to ensure that the findings and conclusions drawn can be applicable to other contexts or transferred to different situations (Shenton, 2004). Overall, the study has delivered a thorough account of the research background, procedures, and boundaries for the evaluation of transferability.

Conformability

The criterion of conformability addresses the need for impartiality in the methodological decisions made during a study. It encompasses various issues, including whose perspectives are represented, potential investigator bias, preferences, value judgments, and limitations of the research (Miles & Huberman & Saldana, 2013; Lincoln & Guba, 1985). This criterion reflects the extent to which the conclusions, explanations, and recommendations are based on the evidence presented. To achieve this, several steps were undertaken. Firstly, the study incorporated multiple viewpoints regarding institutional reforms and their impact on combating corruption. Secondly, the theoretical, methodological, and analytical decisions of the study have been explicitly articulated and justified. Thirdly, it was previously noted that as an interpretive process, the researcher's assumptions, beliefs, and positionality influence the knowledge generated, and these factors have been appropriately acknowledged. The researcher maintained a careful balance between conveying how participants understood and interpreted institutional reforms and their effects on the outcomes of the anti-corruption efforts in the country, as well as how the findings could be analytically integrated into the existing literature and theory to extend beyond the context of the study. Lastly, the limitations of the study are also recognised in the concluding chapter.

4.11 Ethical Considerations and Research Clearance

Given the sensitivity of corruption-related research and the involvement of high-level institutional actors, strict ethical standards were observed throughout this study to protect participants and ensure the integrity of the research process. In accordance with the ethical standards of social science research, several ethical principles were adhered to in order to safeguard the confidentiality, anonymity, interests, and safety of all participants and organisations involved in the study. This research aligns with the ethical guidelines and policies established by the University of Ghana, which encompass: informed consent, the absence of coercion for individuals to take part, respect for personal autonomy, prevention of harm, and the preservation of anonymity and confidentiality.

Initially, ethical clearance was requested from the University of Ghana through a submission to the Ethics Committee. The application was accompanied by supporting documents, including a letter of introduction from the Department of Public Administration and from the lead supervisor of the researcher; a detailed research proposal outlining the purpose and methodology of the study; the research protocol; and a comprehensive outline of the data collection process. The final clearance, once obtained, was promptly forwarded to all the relevant institutions selected for the study, before the commencement of data collection. The objectives, potential risks, and benefits associated with the study were thoroughly communicated to them beforehand as part of the consent-seeking process. This provided the institutions with sufficient time and information to make an informed decision regarding their participation or non-participation (Bailey, 2007; Johnson & Christensen, 2008; Kvale, 1996). During interviews, the principles of confidentiality and voluntary participation were rigorously upheld. Consequently, respondents were not obligated to provide their names, and they were made aware of their right to refrain from answering any questions they considered overly sensitive. They were also informed of their entitlement to delay interviews or even to

terminate them at their discretion. In the process of interviewing officials and other stakeholders, significant attention was paid to confidentiality and integrity, resulting in a mutually beneficial agreement regarding the utilisation of data, its analysis, and dissemination. These institutions were guaranteed and provided with copies of draft reports for their approval prior to the compilation of the final report (Carling, 2013; Tracy, 2010).

The significance of preventing plagiarism and complying with copyright laws in research was thoroughly acknowledged in this study. As a result, the University of Ghana's research ethics policy, which prohibits any form of plagiarism, piracy, falsification, or fabrication of results at any stage of research, served as a crucial guiding principle in this study. To ensure adherence to these ethical standards, all materials utilised are properly acknowledged and referenced. The steps represented the procedure followed by the researcher to guarantee ethical considerations and obtain clearance from the respondents.

Informed Consent

Prior to each interview, respondents were provided with a clear explanation of the purpose of the study, its objectives, and how their responses would be used. Participation was entirely voluntary, and respondents were informed of their right to withdraw at any point without consequence. Informed consent was obtained verbally or in writing before proceeding with interviews.

Confidentiality and Anonymity

Due to the sensitive nature of discussing corruption and institutional challenges, confidentiality was rigorously maintained. Respondents' identities were anonymised, with codes used in place of names to protect individuals and institutions. Data were stored securely

and made accessible only to the researcher. Any identifying details that could compromise the anonymity of participants were excluded from the final thesis.

Minimisation of Risk

Efforts were made to minimise any potential risk to participants, especially considering the political and professional sensitivities of corruption discourse. Respondents were assured that their participation would not expose them to professional sanctions or political backlash. Sensitive topics were handled with care to ensure that participants felt comfortable sharing their perspectives.

Integrity and Transparency

The researcher upheld transparency and objectivity in data collection, analysis, and reporting. Findings were presented in a manner that accurately reflects respondents' views and the evidence obtained from documentary sources. The study adhered to the principles of academic honesty, avoiding misrepresentation or fabrication of data.

Ethical Approval

Where applicable, the study followed institutional guidelines for ethical approval and adhered to internationally recognised ethical standards for social science research.

4.12 Conclusion

This chapter has outlined the philosophical and methodological foundations of the study. The research adopts a subjectivist ontology alongside an interpretive epistemology. This subjective positioning facilitated a comprehensive understanding of the social dynamics involved in the struggle against corruption, which are shaped by the personal opinions and interpretations of both citizens and officials within the anti-corruption institutions. The

interpretive framework also permitted the researcher to conduct the study based on the subjective interpretations of both the participants and the researcher, all within the broader context of the research. Additionally, the chapter examined the subsequent adoption of qualitative methods and their strategies, arguing for their suitability for studies of this kind. Moreover, the chapter discussed the use of semi-structured interviews and documentary reviews as data collection methods. It also provided an overview of the data analysis process in more detail. This chapter was significant not only for establishing a philosophical foundation for the study but also for justifying the methodological decisions made. The following chapter will present the research findings as empirical chapters.

CHAPTER FIVE

INSTITUTIONAL REFORMS IN GHANA'S ANTI-CORRUPTION STRATEGY

5.1 Introduction

The fight against corruption in Ghana has been a key priority since the return to constitutional rule in 1993. The 1992 Constitution provided a foundational legal and institutional framework for democratic governance, establishing a basis for accountability, transparency, and integrity within public institutions. This chapter evaluates the range of institutional reforms introduced to curb public sector corruption under the Fourth Republic, focusing on their structure, purpose, and evolving mandates. The chapter also examines the practical outcomes of these reforms and assesses the extent to which they have enhanced anti-corruption efforts in the public sector.

This chapter presents findings on the first specific objective of the study: *to analyse the institutional reforms introduced in the battle against corruption following the adoption of the 1992 Constitution*. Drawing on interviews with key officials from CHRAJ and GRA, relevant literature, and the foundational chapters, the analysis is structured into major themes including the evolution of institutional architecture, automation and modernisation, national strategy reforms, legal frameworks, institutional culture, and implementation challenges. The findings underscore the extent to which Ghana has relied on institutional innovations to tackle corruption.

5.2 Establishment and Evolution of Anti-Corruption Institutions: The Roles and Impact

5.2.1 The Commission on Human Rights and Administrative Justice (CHRAJ).

Respondents noted that one of the most notable outcomes of Ghana's democratic transition was the establishment of oversight bodies constitutionally mandated to tackle abuse of power and promote administrative accountability. Central among these was the Commission on Human Rights and Administrative Justice (CHRAJ). CHRAJ is mandated by Articles 218 and 287 of the Constitution to investigate complaints of corruption, human rights violations, and breaches of public accountability. One respondent (a senior public servant at CHRAJ) noted:

> *"The 1992 Constitution gave CHRAJ a broad mandate, including human rights, administrative justice, and anti-corruption. But it's our anti-corruption work that has drawn the most attention, especially when we touch political appointees."*

As opined by an official at CHRAJ, he noted that:

> *"Our anti-corruption mandate was embedded from the very beginning, but it took time for the public and the government itself to fully appreciate how we could be a tool in that regard. We started with general complaints, and then refined our anti-corruption focus through internal restructuring."*

It was observed that this reform trajectory was consistent with the argument by Uberti (2015), who contended that effective anti-corruption regimes require autonomous institutions with specialised mandates and operational independence. Similarly, Agyeman-Duah (2005) emphasised that Ghana's failure to curb corruption has historically been due to the absence of credible institutional reforms.

The role and impact of the commission signify that CHRAJ's dual mandate of human rights protection and anti-corruption has made it a unique institution in Ghana's governance structure. Through public education, investigations, and advocacy, CHRAJ has helped to mainstream anti-corruption values across the public sector.

> *"CHRAJ focuses on both reactive investigations and proactive engagement, like helping MDAs develop integrity plans and anti-corruption policies."*

Among the views expressed by respondents regarding the limitation of CHRAJ in dealing decisively with individuals engaged in corruption is that its lack of prosecutorial powers reduces its deterrent effect. Instead, CHRAJ refers criminal cases to the Attorney General's Department, where, as scholars have noted (Gyimah-Boadi & Prempeh, 2012), the process often faces political bottlenecks. Again, the constitutional establishment of CHRAJ in 1993 as a tripartite institution marked an important shift in the public sector's accountability architecture. As one respondent noted:

> *"Our reforms allowed us to develop three distinct arms within CHRAJ: human rights, administrative justice, and anti-corruption. Each is now headed by a director, with units under them."*

5.2.1.1 Strengthening Institutional Mandates: The Anti-Corruption Unit of CHRAJ and Its Role in Ghana's Anti-Corruption Agenda

During the interview session, it was noted that by 2002, CHRAJ had set up a dedicated Anti-Corruption Unit as a result of a national integrity dialogue. By 2005, this unit had developed into a fully operational department, complete with sub-units concentrating on investigation, integrity promotion, and policy advocacy. This reorganisation marked a conscious institutional transition towards a more proactive approach to anti-corruption efforts.

The creation of the Anti-Corruption Unit (ACU) within the Commission on Human Rights and Administrative Justice (CHRAJ) represented a significant milestone in Ghana's anti-corruption reforms following 1992. This unit implemented CHRAJ's constitutional responsibility to foster administrative justice and uphold integrity in public service. It emphasises preventive, investigative, educational, and monitoring roles that specifically target both systemic and petty corruption within the public sector.

As the Director of Anti-Corruption at CHRAJ observed:

> *"The first major institutional reform was in 2002/2003 when we created a separate department to tackle corruption alone. It was based on the realisation that human rights and corruption investigations required separate expertise."*

Furthermore, the establishment of the Anti-Corruption Unit at CHRAJ serves as an internal institutional strategy aimed at addressing corruption in a more coordinated fashion, which has the potential to foster development and enhance the effectiveness of the anti-corruption efforts. The institution recognised that to combat corruption successfully, it was essential to form an anti-corruption unit with a specific mandate to support the institution's initiatives against corruption without resorting to leniency. The existing literature review suggests that addressing corruption necessitates a multifaceted strategy due to the calculated nature of corruption cases and related issues. The formation of this unit at CHRAJ will bolster the institution's commitment to combating corruption.

Empirically, respondents noted that the Anti-Corruption Unit enhanced CHRAJ’s ability to function as more than just a complaints resolution agency. The unit allowed for dedicated, proactive anti-corruption interventions.

An official within CHRAJ noted:

> *"The Anti-Corruption Unit gave focus to our work. Before, everything was lumped under human rights or administration. Now, we can deal squarely with corruption investigations, asset declarations, and public education."*

A legal practitioner familiar with CHRAJ's work added:

> *"One of the most important contributions of CHRAJ's Anti-Corruption Unit is in investigating administrative malfeasance at decentralised levels where oversight is weakest."*

Furthermore, another public official observed:

> *"CHRAJ's anti-corruption work is not about high-profile prosecutions. It's about plugging the small leaks in the system, ghost names, procurement irregularities, and abuse of office, which have cumulative effects."*

The discussions, as mentioned earlier, are profoundly grounded in the literature, as the subsequent points have academic literature backing the discourse. The establishment of specialised anti-corruption units within larger governance frameworks is backed by research on institutional reform and public sector integrity. For example, Ayee (2016) indicates that CHRAJ was created as a multi-mandate body specifically because corruption in Ghana is frequently associated with administrative injustices and violations of human rights. Consequently, the Anti-Corruption Unit addresses a "normative gap" in enforcement and civic participation.

In addition, Osei-Assibey (2018) contends that the decentralisation of anti-corruption strategies through organisations such as CHRAJ is crucial for tackling everyday corruption, which erodes public confidence and service delivery at the local level. Transparency

International (2021) emphasises the necessity for "integrated national integrity systems," wherein institutions like CHRAJ assume coordinating responsibilities in public education, asset declaration audits, and preventive enforcement measures. Furthermore, the World Bank (2020) notes that a significant shortcoming in Africa's anti-corruption framework is the lack of embedded oversight mechanisms within existing institutions. Ghana's CHRAJ ACU directly addresses this issue.

Functions and Impact of the Anti-Corruption Unit: The CHRAJ Anti-Corruption Unit has played a vital role in strengthening the fight against corruption. Discussions with the unit's officials revealed that the unit has achieved significant success in several areas, such as investigations and reporting powers, where it initiates and conducts administrative investigations into misconduct, including irregular procurement, conflicts of interest, and misuse of public office. According to CHRAJ's Report on Asset Declaration Compliance (2020), over 60% of the officials surveyed did not fulfil their legal obligations. Additionally, the unit is responsible for public education and prevention, as well as implementing the National Anti-Corruption Action Plan (NACAP). Furthermore, it was observed that the unit provides integrity training for public institutions, emphasising ethical behaviour and standards of service delivery. The unit also collaborates with other agencies, acting as a liaison between EOCO, the Auditor-General, and the Special Prosecutor, by supporting the administrative aspects of corruption control, which are often overlooked.

In conclusion, the engagement with the officials at CHRAJ argued that the creation of the Anti-Corruption Unit within CHRAJ has greatly improved Ghana's institutional ability to fight corruption through a coordinated approach that highlights prevention, investigation, and education. By targeting administrative and systemic corruption, CHRAJ supports the prosecutorial roles of EOCO and the Office of the Special Prosecutor. However, its

effectiveness relies on sufficient funding, operational independence, and ongoing political support.

5.2.1.2 Integrating Human Rights Protection into Anti-Corruption Efforts: The Role of CHRAJ's Human Rights Unit

The integration of human rights enforcement into Ghana's anti-corruption strategy, especially via CHRAJ's Human Rights Unit, has surfaced as a distinctive and forward-thinking institutional advancement. This method acknowledges that corruption constitutes not merely a failure in governance but also an infringement of human rights, particularly affecting the impoverished, marginalised, and vulnerable groups.

Insights from the perspectives of respondents indicate that several individuals recognised the Human Rights Unit at CHRAJ as a means to strengthen the institution's capacity to combat corruption by expanding its focus beyond traditional administrative justice. One interviewee stated:

> *"You see, when people are denied access to services due to bribes or favouritism, it's not just corruption, it's a violation of their human rights. That's where the Human Rights Unit comes in. It allows CHRAJ to address corruption through a more people-centred approach."*

Another CHRAJ official emphasised:

> *"The Human Rights Unit doesn't just deal with civil liberties. It highlights how corruption leads to human rights violations, like when public funds meant for education or health are misused. We investigate such cases holistically."*

It was observed that these viewpoints highlight the fact that the Human Rights Unit is not simply a separate department, but rather a complementary mechanism that addresses the intersections of corruption, abuse of power, and human dignity.

Academics and institutions have increasingly recognised that the relationship between corruption and human rights is interconnected. The Office of the High Commissioner for Human Rights (OHCHR) states that corruption hinders the realisation of human rights by misallocating resources away from vital services (OHCHR, 2013). The CHRAJ model exemplifies this understanding by placing rights violations at the core of the repercussions of corruption. Furthermore, Doig and McIvor (2003) contend that integrating human rights principles into anti-corruption efforts improves institutional accountability and responsiveness. The Human Rights Unit of CHRAJ embodies this principle by allowing citizens to report grievances that frequently expose systemic corruption. As noted by Bacio-Terracino (2008), "Corruption and human rights are closely linked: corruption can lead to human rights violations, and a lack of human rights can create fertile ground for corruption."

***Policy and Institutional Implications*:** In terms of policy and its coherent institutional implications, the Human Rights Unit's mandate enables CHRAJ to tackle corruption that is deeply rooted in society, particularly at the level of service delivery. Through its complaints mechanism, CHRAJ frequently reveals cases where public officials exploit their authority for personal benefit, thus depriving citizens of their fundamental rights. Furthermore, the Human Rights Unit assumes a preventive function by implementing educational and sensitisation initiatives aimed at informing citizens of their rights and the processes for seeking redress. This initiative promotes a culture of governance based on rights and empowers communities to insist on accountability.

In summary, the establishment of the Human Rights Unit within CHRAJ signifies a strategic advancement in Ghana's framework for combating corruption. By addressing corruption as both a failure of governance and a human rights concern, CHRAJ is positioned to provide more holistic and citizen-focused justice. This dual mandate not only bolsters the institution's credibility but also enhances its ability to address the real-life experiences of those affected by corruption.

5.2.2 Targeting High-Value and Complex Corruption: The Strategic Role of Economic and Organised Crime Office (EOCO) in Ghana's Anti-Corruption Landscape

The establishment of the Economic and Organised Crime Office (EOCO) in 2010, via Act 804, represented a pivotal shift in Ghana's institutional approach to combating corruption. EOCO was established as a successor to the Serious Fraud Office (SFO), endowed with a broader mandate to investigate and prosecute serious economic and financial offences, including money laundering, tax evasion, cybercrime, and corruption within the public sector. Its inception was a response to the increasing complexity of corruption and organised crime in Ghana, ensuring that national initiatives were in line with international standards.

When participants were asked about EOCO's role, specialisation, and mandate in the realms of financial intelligence and organised crime, they exhibited a passive attitude towards its mandate and specialisation. For them, EOCO's mandate and specialisation in financial and organised crime indicated that the institution was established to address a significant void in Ghana's anti-corruption framework, focusing on financial and economic crimes that often exceed the investigative capabilities of conventional law enforcement bodies. The interviews indicated that EOCO possesses the authority to recover assets, trace illicit financial transactions, and collaborate with international organisations, including Interpol, the UNODC, and the Financial Action Task Force (FATF).

A senior official from the Financial Intelligence Centre (FIC) commented:

> "*The EOCO plays a crucial role as it has the authority to trace the proceeds of crime, recover them, and even avert the occurrence of crimes with financial consequences. Their mandate is not confined to bribery; it encompasses the intricate economic networks through which corruption flourishes."*

In the mind of the director general of EOCO, the institution was designed to complement the Ghana Police Service by focusing on economic crimes such as money laundering, procurement fraud, and embezzlement. It has made significant strides, especially in asset tracing and freezing. Nevertheless, EOCO's operations have occasionally been questioned for partisanship and selective enforcement. An interviewee familiar with EOCO's work stated:

> *"They have the resources, yes. But in high-profile cases, the pressure comes from above, investigations are either shelved or politicised."*

The aforementioned explanation is consistent with the current body of literature. Ayee (2016) states that EOCO signifies a shift from reactive law enforcement to a proactive approach focused on dismantling criminal organisations and tracing financial flows. He contends that the success of Ghana's anti-corruption efforts relies on institutions such as EOCO, which possess specialised technical knowledge. Transparency International (2020) emphasises that the creation of independent crime-fighting entities is crucial in situations where traditional police and judicial systems are either compromised or lack sufficient resources. The World Bank (2020) highlights the significance of economic crime agencies in combating grand corruption, especially in the realms of procurement and public contracting.

Investigative Functions and Asset Recovery: Officials disclosed that a number of institutional reforms have been implemented, aimed at establishing a strong system to confront corruption at EOCO proactively and effectively. Consequently, the institution has

established the Investigative Functions and Asset Recovery unit. The scope of this unit's authority encompasses both investigative and asset recovery powers. With the capabilities of this unit, EOCO is empowered to commence investigations into corruption and related cases at its discretion and at any time. For example, EOCO's unique role in asset recovery and the handling of proceeds of crime provides it with a strategic edge in the battle against corruption. Its legal framework permits the freezing of assets, the initiation of civil recovery actions, and international collaboration on asset tracing.

One respondent highlighted:

> *"EOCO doesn't merely investigate; it tracks the financial trails. That is their advantage. If an individual has accumulated unexplained wealth, EOCO can take action, even in the absence of a direct criminal conviction, under the asset recovery provisions."*

A civil society respondent noted:

> *"EOCO has the laws and the mandate, but enforcement is often selective. The public begins to ask: who watches the watchers?"*

This capability strengthens deterrence, indicating that corruption will not only result in imprisonment but also in financial penalties, which is an increasingly effective global strategy against corruption.

EOCO's Role in Inter-Agency Collaboration: EOCO is pivotal in facilitating inter-agency coordination, collaborating with CHRAJ, FIC, the Ghana Revenue Authority, and the Office of the Special Prosecutor. This collaboration is essential for investigating crimes that span multiple jurisdictions or sectors.

A representative from the FIC noted:

> *"EOCO has participated in numerous joint investigations and intelligence operations. We exchange financial intelligence, and when we submit a Suspicious Transaction Report (STR), EOCO frequently follows up with enforcement actions."*

Such collaboration is vital for Ghana's execution of the National Anti-Corruption Action Plan (NACAP), which advocates for a "whole-of-government" strategy in the fight against corruption.

EOCO and the Prosecution Gap: A significant limitation of EOCO, acknowledged by officials, is that its effectiveness relies on the Attorney General's Department for prosecutorial actions. Although EOCO can conduct investigations and recommend prosecutions, it does not have the authority to independently initiate legal proceedings. As noted by Osei-Assibey (2018), this reliance diminishes the deterrent effect of EOCO's efforts, particularly in the absence of political will.

In Conclusion, EOCO is vital in Ghana's battle against corruption, especially in tackling intricate financial crimes that cross institutional and national boundaries. Its investigative authority, emphasis on asset recovery, and involvement in inter-agency collaboration render it an essential entity. Nevertheless, its effectiveness is compromised by perceived political interference, limited prosecutorial independence, and insufficient resources. Enhancing EOCO's autonomy and funding will be essential for the future of anti-corruption efforts in Ghana.

5.2.3 Enhancing Financial Oversight and Intelligence: The Strategic Role of the Financial Intelligence Centre (FIC) in Ghana's Anti-Corruption Framework

From the fieldwork, it emerged that as corruption evolves and becomes more sophisticated, often concealed within intricate financial transactions, traditional investigative bodies encounter limitations. In response to this challenge, Ghana established the Financial Intelligence Centre (FIC) under the Anti-Money Laundering Act, 2008 (Act 749), which was subsequently reinforced by Act 1044 in 2020. Interviewees acknowledged that the primary function of the FIC is to gather, analyse, and disseminate financial intelligence to relevant authorities to identify and prevent corruption, money laundering, and associated financial crimes.

Officials at the FIC believe that the institution is pivotal in combating money laundering and ensuring compliance with financial disclosure regulations. A significant reform was the enactment of the Anti-Money Laundering Act (Act 1044) in 2020, which broadened the FIC's responsibilities to encompass non-financial sectors and foster international collaboration.
A manager at the FIC remarked:

> *"Our most significant reform was our shift to risk-based supervision. We now evaluate not only suspicious transactions but also the systemic risks present within sectors, particularly in real estate and extractive industries."*

The discussion revealed that despite these advancements, the FIC's efforts frequently do not lead to prosecution, as the intelligence it gathers must be transferred to enforcement agencies, which may face limitations due to legal or political constraints.

Strategic Reforms in Mandate and Intelligence-Led Anti-Corruption Measures undertaken at FIC to deal with corruption*:* When respondents were inquired about whether the FIC

mandate provides them with greater flexibility to operate effectively with such a strategic Mandate and Intelligence-Led Anti-Corruption Measures in the fight against corruption, the officials indicated that the FIC serves as Ghana's central financial intelligence unit (FIU). Its responsibilities encompass receiving suspicious transaction reports (STRs) from banks, insurance companies, real estate agents, and other reporting entities; analysing financial data for illicit activities; and distributing actionable intelligence to enforcement agencies such as EOCO, CHRAJ, and the Office of the Special Prosecutor.

A senior official from the FIC remarked:

> *"We develop actionable intelligence… Our success depends on their success. When we provide them with intelligence and they prosecute, securing convictions or recovering assets, that's how we ascertain that our efforts have made a difference."*

This intelligence-led strategy signifies a fundamental shift from reactive law enforcement to the prevention and disruption of financial corruption before it can escalate.

Legal Reforms and Institutional Strengthening to Combat Corruption: In response to internal reforms aimed at addressing corruption within society at large, and recognising the pervasive and intricate nature of corruption-related challenges, the study indicated that the FIC has implemented various internal reforms to bolster institutional integrity. Among these measures are legal reforms. The operational capacity of the FIC was notably improved with the enactment of the Anti-Money Laundering Act, 2020 (Act 1044). This legislation empowers the FIC to request justifications for suspicious wealth, even in the absence of a formal criminal accusation, serving as a potent mechanism for identifying illicit enrichment.

> *"The previous legislation did not allow for inquiries into anyone's assets unless a case was initiated. However, the new legislation enables us to interrogate the individual... We can now shift the responsibility onto the individual to demonstrate the origins of their funds."*

This aligns with international best practices, particularly the stipulations outlined in the United Nations Convention Against Corruption (UNCAC) and the FATF Recommendations.

5.2.4 Inter-Agency **Collaboration** and National Coordination

The institution has bolstered its operations by partnering with various agencies within the anti-corruption ecosystem to facilitate a unified and coordinated reform in the battle against corruption. This collaboration among agencies is designed to empower the FIC to streamline its functions.

The FIC acts as a central hub for anti-money laundering (AML) and counter-financing of terrorism (CFT) initiatives in Ghana. It works in conjunction with organisations such as EOCO, GRA, CHRAJ, the Police CID, and the Special Prosecutor's Office. These partnerships are formalised through Memoranda of Understanding (MoUs) and Standard Operating Procedures (SOPs).

> *"Just this past Tuesday, all eleven accountability institutions executed an MOU and SOP to collaborate effectively... In previous years, we operated in isolation, but we have come to understand the necessity of working together."*

This integration promotes the sharing of information, collaborative investigations, and alignment of policies, thereby making a substantial contribution to the objectives of the National Anti-Corruption Action Plan (NACAP).

Measurement and Evaluation of Impact: In an effort to evaluate the performance of the entity, the FIC has developed various indicators as metrics to gauge its productivity, efficiency, and achievements. Consequently, the outcomes of this framework are intended to

assess the effectiveness of the FIC, which is accomplished by analysing the number of STRs. This includes the cases referred for investigation or prosecution, the total assets that have been recovered or frozen, and the compliance rates among reporting entities.

An official at FIC remarked;

> *"If seven to eight hundred institutions are adhering to AML regulations, it indicates that we are performing well. We also monitor the number of prosecutions and asset recoveries resulting from our intelligence."*

In accordance with best practices and as outlined in the Financial Action Task Force (FATF) Mutual Evaluation Report, Ghana has been removed from the 'grey list' after achieving significant Anti-Money Laundering (AML) or Combating the Financing of Terrorism (CFT) benchmarks, highlighting the FIC's enhanced role in financial governance.

It has been noted that the FIC's framework is consistent with global literature on financial intelligence. The Ghanaian example illustrates adherence to international best practices. For example, Doig and Riley (1998) emphasise that financial intelligence is a fundamental component of contemporary anti-corruption strategies, particularly in high-risk areas such as procurement and natural resources. Furthermore, Osei-Assibey (2018) highlights that anti-corruption efforts must evolve to address the technical complexities of modern corruption, requiring strong, well-funded institutions like the FIC. To improve the FIC framework, the World Bank (2020) argues that effective Financial Intelligence Units are "essential in disrupting illicit financial flows and diminishing impunity within governance systems."

In conclusion, the Financial Intelligence Centre has established itself as a fundamental element of Ghana’s anti-corruption framework by integrating financial forensics and data-

driven enforcement into the national strategy. By means of legal empowerment, strategic partnerships, and capacity-building, the FIC enhances the efforts of traditional anti-corruption institutions by tracking the financial origins of corruption. Nevertheless, achieving its complete potential necessitates ongoing political backing, sufficient funding, and institutional independence. This research concludes and suggests that for the Financial Intelligence Centre (FIC) to operate efficiently, it is essential to ensure fiscal independence to protect the FIC from political budget reductions. The government ought to invest in financial technology and employ skilled analysts to enhance intelligence capabilities. Additionally, the government should authorise the FIC to pursue legal action against non-compliance or suspected money laundering activities. The FIC must also reinforce the enforcement of reporting requirements for Designated Non-Financial Businesses and Professions (DNFBPs).

5.2.5 Reimagining Prosecutorial Independence: The Role and Challenges of the Office of the Special Prosecutor (OSP)

The Office of the Special Prosecutor (OSP) was created in accordance with the Office of the Special Prosecutor Act, 2017 (Act 959), to investigate and prosecute significant corruption cases, particularly those involving politically exposed persons (PEPs). This initiative was prompted by public discontent with the Attorney General's Department, which was widely viewed as lacking independence.

> *"The establishment of the OSP was a refreshing change. The public had lost faith in the Attorney General's ability to prosecute influential individuals."*

This perspective is supported by Ayee (2016) and Osei-Assibey (2018), who contend that political interference in prosecutions has historically hindered anti-corruption efforts in Ghana. Consequently, the OSP signifies a significant institutional reform designed to protect

corruption prosecutions from executive influence. The creation of the OSP in 2018 was heralded as a landmark reform aimed at insulating corruption prosecution from executive control. Initially led by renowned lawyer Martin Amidu, the office was tasked with investigating and prosecuting politically exposed persons and recovering stolen assets.

However, its performance has been mixed. The resignation of Amidu in 2020 over alleged political interference exposed structural vulnerabilities.

As one respondent noted:

> *"The OSP has potential, but it needs political backing not just for independence, but for legitimacy. The public is watching."*

5.2.5.1 Performance and Public Perception: Symbolism Versus Substance

Respondents provided varied assessments of the OSP's influence since its establishment. Although its creation heightened expectations, concerns have arisen regarding its true effectiveness.

> *"They arrived with great fanfare, and the public had significant hopes… yet the outcomes have been minimal. We desire to witness convictions, not merely press conferences."*

> *"At times, it seems that the OSP is more present in the media than in the courtroom."*

In spite of robust public communications, numerous respondents pointed out a deficiency in successful high-profile convictions associated with the OSP.

The World Bank (2020) cautions that in the absence of prosecutorial outcomes, anti-corruption institutions risk devolving into "ceremonial watchdogs." This critique seems relevant to the OSP's path, despite its legal autonomy and visibility. However, the Afrobarometer (2022) survey data indicate that Ghanaians still maintain a degree of trust in

the OSP, albeit at diminishing levels, implying symbolic significance even in light of performance issues. Challenges Undermining OSP's Effectiveness: Resource and Logistical Constraints.

Several respondents noted that, although the OSP is legally independent, it remains logistically constrained.

> *"They lack sufficient personnel, resources, or even their own prosecutorial team. Establishing an office is not enough; it must be adequately funded to operate."*

This aligns with Gyimah-Boadi (2021), who contends that anti-corruption agencies in Ghana frequently experience "institutional sabotage through underfunding."

5.2.5.2 Potential and Institutional Learning: Innovation and Legal Tools

Despite its shortcomings, respondents recognised the legal innovation and ambition demonstrated by the OSP. Its capability to issue corruption risk assessments, freeze assets, and carry out parallel investigations indicates potential.

> *"The OSP's corruption risk assessments are unprecedented. No other agency has systematically undertaken this in Ghana. That represents progress."*

The Labianca case, although contentious, was frequently referenced as an illustration of this ability to act both symbolically and strategically. This aligns with Transparency International (2021), which advocates for such innovations as components of "next-generation anti-corruption strategies," emphasising the importance of preventive measures and risk analysis alongside punitive methods.

In summary, the Office of the Special Prosecutor stands as one of Ghana's most ambitious institutional responses to corruption. While its creation has generated optimism, its effectiveness is still hindered by logistical challenges, elite opposition, and inadequate prosecutorial outcomes. Public sentiment is cautiously hopeful yet increasingly critical. Without reforms to bolster autonomy, resources, and enforcement authority, the OSP risks becoming a mere symbol devoid of substance. The study has suggested that to enhance the OSP's effectiveness and efficiency, the government should guarantee direct budgetary allocations to the OSP to safeguard its independence. The executive and legislative branches of the country should fortify the prosecutorial and forensic capabilities within the office. The government should also promote transparency through regular public updates on case developments. Finally, the OSP ought to institutionalise corruption risk assessments across all MDAs (Ministries, Departments, and Agencies).

5.2.6 Institutional Accountability through Audit Enforcement: The Auditor-General's Office

Audit as a Tool for Transparency and Exposure: The Auditor-General's Office (AGO) is pivotal in Ghana's anti-corruption framework, fostering accountability, transparency, and financial integrity in the management of public resources. Its effectiveness is grounded in its constitutional authority and various institutional reforms implemented over time to bolster its independence and enforcement capabilities. The Auditor-General is responsible for auditing the accounts of all public entities, which include ministries, departments, district assemblies, and state-owned enterprises, as stipulated in Article 187 of the 1992 Constitution. These audits are instrumental in identifying irregularities such as unauthorised expenditures, procurement violations, ghost workers, and the misappropriation of public funds.

The powers of the Auditor-General's Office are derived from Article 187 of the 1992 Constitution, which mandates the auditing of all public accounts and the reporting of findings to Parliament. This function is crucial for ensuring transparency and revealing financial irregularities within MDAs (Ministries, Departments, and Agencies).

> "The Auditor-General is the only body constitutionally mandated to audit public accounts annually… And those reports expose a lot of rot in the public sector."

Respondents acknowledged the office as an essential early-warning system against the misuse of public funds. The annual audit reports have consistently brought to light procurement violations, ghost names, and unauthorised expenditures. This perspective is supported by Ayee (2016), who highlights that public auditing in Ghana has become a fundamental aspect of financial transparency. The World Bank (2020) also emphasises the importance of independent auditing bodies as "primary mechanisms for detecting fraud and enforcing accountability."

5.2.6.1 Audit Impact and Public Accountability: The Role of Naming and Shaming as a Deterrent

It has become evident that the release of audit reports, particularly during the tenure of former Auditor-General Daniel Domelevo, has played a significant role in increasing public awareness regarding corruption and intensifying civic pressure on corrupt officials

> "*Individuals are now more engaged with the reports, particularly when they identify specific institutions or individuals. This practice serves to embarrass those in positions of authority."*

> *"While auditing by itself does not eliminate corruption, the knowledge that one may be named in a report that is accessible to Parliament and the media instils a sense of caution."*

This level of visibility results in reputational repercussions, even in instances where legal enforcement may be sluggish. The literature aligns with Gyimah-Boadi (2021), who contends that public audits foster a type of "soft accountability" that compels institutions to rectify their actions due to public exposure. Nevertheless, as Osei-Assibey (2018) points out, conducting audits without accompanying sanctions may merely bring corruption to light without effectively deterring it.

The Auditor-General's Office plays a crucial role in combating corruption through several key functions. Many of these functions are closely tied to both constitutional and institutional reforms that enhance the office's capacity to address corruption by auditing the financial records and transactions of government institutions and departments.

The Public Audit of Government Accounts involves the Auditor-General conducting audits of the accounts of all public offices, which include ministries, departments, district assemblies, and state-owned enterprises, as stipulated in Article 187 of the 1992 Constitution. These audits occasionally uncover irregularities such as unauthorized expenditures, procurement violations, ghost employees, and the misappropriation of public funds. The Exposure and Transparency through Audit Reports is mandated by law, requiring the annual Auditor-General's Report to be submitted to Parliament and made public. This process enhances transparency and empowers citizens, the media, and civil society to demand accountability.

As one respondent noted:

> *"People now take an interest in the reports, especially when they name specific institutions or people. It embarrasses those in charge."*

The Surcharge and Disallowance Powers are constitutionally granted to the Auditor-General, as established by the 2017 Supreme Court ruling in the OccupyGhana v. AG case. These powers allow the Auditor-General to disallow illegal expenditures and surcharge officials who mismanage public funds. Essentially, this means that the Auditor-General can impose surcharges and disallow any public official, particularly when audits reveal discrepancies and violations. This development transforms the Auditor-General's Office from a passive observer into an entity with quasi-judicial sanctioning authority. Such reforms empower the Auditor-General's office with the necessary powers to identify and address corruption effectively.

The Support to Parliamentary Oversight is exemplified by the Public Accounts Committee (PAC) of Parliament, which utilises audit reports to hold public officials accountable through public hearings. The Constitutional Empowerment. Article 187 of the 1992 Constitution bestows upon the Auditor-General comprehensive authority to audit public accounts while ensuring independence from executive interference. The constitutional entrenchment of this office safeguards it against arbitrary dismissal or manipulation. The Supreme Court further clarified the Surcharge Powers in 2017. Utilising its authority, the Supreme Court determined that the Auditor-General is mandated to exercise disallowance and surcharge powers as a legal obligation rather than a discretionary choice, thereby reinforcing the enforcement authority of the office. This reform marked a significant transition from merely "naming and shaming" to focusing on financial recovery and sanctioning.

The adoption of Digitisation and Audit Management Systems. In this context, the implementation of digital tools for public financial management, such as GIFMIS, has enhanced the Auditor-General’s access to real-time financial data. These reforms facilitate more efficient and forensic audits, consequently minimising corruption to the lowest possible level. The Capacity-Building and Technical Assistance aimed at enhancing efficiency and productivity. This reform, bolstered by development partners like GIZ, the World Bank, and

AFROSAI-E, has contributed to the improvement of technical training, IT infrastructure, and risk-based audit methodologies. As a result, personnel within the office are kept abreast of contemporary auditing trends.

The Public Engagement and Audit Awareness reforms empower the office to interact with the public regarding the institution's activities. These reforms have encompassed increased media dissemination of audit findings and partnerships with civil society to monitor the implementation of audit recommendations.

Literature support and critical reflections. Scholars such as Ayee (2016) recognise the Auditor-General as essential for transparency, yet they point out that gaps in enforcement diminish its effectiveness. Conversely, Gyimah-Boadi (2021) contends that elite resistance to audit enforcement results in "islands of integrity trapped in oceans of impunity." Notably, Transparency International (2021) advocates for robust follow-up systems and protections for auditor independence to ensure meaningful impact.

The study suggests that the Auditor-General's office should be endowed with binding powers to enforce surcharges and disallowances. The government ought to bolster the independence of the office by guaranteeing secure tenure and protected budget allocations. The Auditor-General's Office should institutionalise follow-up mechanisms for audit implementation through the Public Accounts Committee. Additionally, the office should digitise public expenditure tracking to enhance auditing and mitigate data manipulation.

In conclusion, the Auditor-General’s Office stands as one of Ghana’s most constitutionally empowered institutions in the fight against corruption. Through its annual audits and financial disclosures, it plays a crucial role in deterring and identifying corruption. Nevertheless, its lack of prosecutorial authority, frequent political interference, and inadequate enforcement

mechanisms undermine its effectiveness. While its operations align with best practices in public financial accountability, its impact largely depends on external political will and parliamentary support. The Auditor-General's Office is instrumental in revealing and preventing corruption in Ghana by auditing public accounts, reporting misuse, and exercising surcharge powers. Institutional reforms, particularly the constitutional mandate, Supreme Court decisions, and technical modernisation have improved its capabilities. However, issues related to enforcement, independence, and political interference must be resolved to fully harness the office's anti-corruption potential.

5.2.7 Civil Society and Regulatory Oversight in Ghana's Anti-Corruption Ecosystem: The Roles of GII and the PPA

5.2.7.1 Promoting Transparency Through Civic Engagement and Advocacy: Ghana Integrity Initiative (GII)

The Ghana Integrity Initiative (GII) serves as the local branch of Transparency International, acting as a civil society watchdog that mobilises public sentiment, engages in policy advocacy, and monitors commitments to combat corruption.

Public Education and Policy Influence

GII fosters civic awareness regarding corruption and empowers citizens to demand accountability. Through media campaigns, integrity training, and community involvement, GII cultivates a culture that is intolerant of corruption.

> *"GII's influence is evident in shaping discussions… The more the public engages in dialogue about corruption, the more challenging it becomes for it to be accepted as normal."*

GII also contributes technical expertise to parliamentary committees and aids in the execution of the National Anti-Corruption Action Plan (NACAP).

Sub-theme 1.2: Channels for Citizen Complaints and Whistleblower Protection

GII's Advocacy and Legal Advice Centre (ALAC) enables citizens to report corruption anonymously, offering legal assistance and follow-up services.

> *"They bridge the gap between the public and the formal justice system. Individuals are hesitant to report directly to government agencies, yet they place their trust in GII."*

In light of the aforementioned discussion, Ayee (2016) and Gyimah-Boadi (2021) contend that civil society plays a crucial role in holding public officials accountable, particularly in contexts where formal institutions are weak or politicised. Supporting this viewpoint, Transparency International (2021) advocates for multi-actor strategies in the fight against corruption, acknowledging NGOs like GII as "integrity enablers." However, Osei-Assibey (2018) warns that civil society organisations must navigate elite capture and dependency on funding to maintain their effectiveness.

5.2.7.2 Regulatory Supervision of Public Expenditure: Public Procurement Authority (PPA)

The Public Procurement Authority (PPA), created under the Public Procurement Act of 2003 (Act 663) and subsequently modified by Act 914 in 2016, is tasked with ensuring transparency, value for money, and competition in public procurement.

5.2.7.3 Procurement Regulations as Anti-Corruption Mechanisms

Public procurement represents a significant corruption risk, comprising over 70% of government spending. The PPA addresses this issue by implementing regulations that:

• Require open competitive tendering.

• Prohibit single-sourcing without proper justification.

• Mandate the publication of awarded contracts.

> *"Procurement laws serve as the first line of defence against corruption. When procurement is executed correctly, it significantly minimises leakage."*

E-Procurement and Digital Monitoring: The launch of the Ghana Electronic Procurement System (GHANEPS) has contributed to diminishing human discretion, enhancing traceability, and improving auditability.

> *"GHANEPS has enabled us to identify ghost contracts, shell companies, and manipulated bidding processes."*

To address the calls for institutional reforms and the necessity to enhance the PPA, the World Bank (2020) and OECD (2016) recognise public procurement reform as a primary focus for anti-corruption efforts. In support of the World Bank's stance, Transparency International (2021) advocates for e-procurement as an exemplary practice to minimise human discretion in procurement processes. Nevertheless, Boakye & Atuguba (2013) and North et al. (2009) caution that robust regulations are futile without the presence of political will and enforcement, particularly in situations involving elite contractors or political appointees.

In summary, the Ghana Integrity Initiative (GII) and the Public Procurement Authority (PPA) serve as essential non-state and regulatory entities, respectively, within Ghana's anti-corruption framework. While GII galvanises public pressure and civic participation, the PPA establishes systems of transparency and regulation concerning public expenditure. Institutional reforms, including the Public Procurement Act, GHANEPS, and the Whistleblower Act, have bolstered their initiatives. However, challenges such as institutional independence, enforcement authority, and political insulation persist.

5.2.7.4 Policy Frameworks and Coordinated Anti-Corruption Strategies

Complementing these institutional setups was the development of a more integrated policy framework. The most prominent of these was the National Anti-Corruption Action Plan (NACAP), which was adopted in 2014 as a ten-year strategic plan (2015–2024) coordinated by CHRAJ. NACAP sought to harmonise the roles of all public, private, and civil society actors in a comprehensive fight against corruption.

According to one respondent from CHRAJ:

> *"NACAP was designed to take anti-corruption beyond law enforcement. It included education, prevention, and institutional reform. Unfortunately, many agencies treat it as optional."*

The Director explained:

> *"NACAP targets four key objectives: changing attitudes towards corruption, improving transparency and accountability, fostering public-private partnership, and enhancing effective prosecution."*

The strategic framework of NACAP aligns with the OECD's (2015) assertion that combating corruption requires not only enforcement but public education and partnership. However, NACAP's impact has been mixed. According to CHRAJ:

> "*Many institutions do not report on NACAP implementation. Out of over 500 expected reports, fewer than 200 are submitted annually."*

This gap in implementation reflects both capacity challenges and low institutional prioritisation of anti-corruption. The NACAP document emphasised preventive action, capacity building, and inter-agency collaboration. However, as also noted in the literature (Ayee, 2016; Amundsen, 2020), its implementation has faced structural constraints, including underfunding, lack of compliance by implementing agencies, and political inertia. In 2021, CHRAJ initiated a baseline survey to assess the compliance of 530 implementing entities. The

results were telling: only 159 agencies had submitted comprehensive implementation reports, with many citing a lack of budget and guidance as barriers. This finding reflects the broader challenge of implementation gaps, where strong frameworks exist but are not rigorously applied or monitored.

Legal and Policy Frameworks: **Key Reforms and Rules Enabling the Fight Against Corruption (GII & PPA)**

Reform/Rule	Institution	Purpose
Public Procurement Act, 2003 (Act 663) & Amendment Act 914 (2016)	PPA	Legal framework for procurement regulation
GHANEPS (2019)	PPA	Digitization of procurement to reduce fraud
Right to Information Act, 2019 (Act 989)	GII advocacy	Strengthens public access to data for oversight
NACAP (2015–2024)	Both	Multi-stakeholder anti-corruption plan
Whistleblower Act, 2006 (Act 720)	GII uses	Legal protection for corruption informants
CSO–State MOUs	GII & State	Inter-institutional cooperation (e.g., GII-PPA integrity pacts)

Ghana has enacted a series of laws since the adoption of the 1992 Constitution to bolster anti-corruption initiatives. The literature indicates that these legal frameworks offer essential support for accountability (Fisman & Golden, 2017). Nevertheless, the actual enforcement of these laws is notably weak. As one official from the GRA remarked:

> *"We have all the laws and policies. Enforcement is the issue. Political interference is rampant, and even dismissed officers often return via court orders."*

Institutional Culture and Integrity Systems play a crucial role in combating corruption from the perspective of a developing nation. Literature suggests that Culture poses a persistent obstacle to anti-corruption efforts. The Internal Affairs Unit of the GRA, created to oversee

internal integrity, faces limitations in its authority due to internal resistance and external political interference.

> *"Recruitments are predominantly political. Background checks are frequently overlooked. The prevailing culture within the institution undermines even the few officers who possess integrity,".*

The findings are consistent with Jenkins (2007), who posited that in environments rife with corruption, unethical behaviour becomes normalised. Marquette and Peiffer (2015) also warned that in the absence of effective monitoring, agents are inclined to prioritise self-interest over public interest.

5.2.8 Conclusion and Key Findings, and Summary

Since 1992, Ghana has established a comprehensive institutional and legal framework aimed at combating corruption. Significant institutional reforms include the establishment of the anti-corruption department within CHRAJ, the digitisation of revenue systems at GRA, and the implementation of strategic national frameworks such as NACAP. Nevertheless, the efficacy of these reforms is compromised by factors such as institutional culture, political interference, insufficient funding, and inadequate accountability mechanisms. The existing system showcases a robust formal structure but exhibits limited substantive transformation, resonating with critiques of the principal-agent theory, which presupposes rational compliance in an environment frequently devoid of deterrence or moral obligation.

CHRAJ possesses a wide-ranging mandate encompassing human rights, administrative justice, and anti-corruption efforts.

The Economic and Organised Crime Office (EOCO) is tasked with investigating financial and organised crimes.

The Financial Intelligence Centre (FIC) is responsible for addressing money laundering and illicit financial flows.

The Office of the Special Prosecutor (OSP) was established in 2018 to facilitate the independent prosecution of high-profile corruption cases.

The Auditor-General's Office has been reinforced through the introduction of disallowance and surcharge powers as stipulated in Article 187 of the Constitution. These institutions constitute the foundational framework of Ghana's anti-corruption infrastructure in the post-1992 constitutional period.

In conclusion, this chapter critically analysed the institutional reforms introduced in Ghana's anti-corruption framework following the adoption of the 1992 Republican Constitution. The findings demonstrate that while the establishment and expansion of institutions such as CHRAJ, EOCO, the OSP, and the Auditor-General's Office have strengthened the formal accountability architecture, their operational effectiveness remains constrained by political interference, overlapping mandates, resource limitations, and weak enforcement capacity.

From a theoretical perspective, the findings reinforce the assumptions of Principal-Agent Theory and Economic Deterrence Theory, particularly the argument that weak monitoring systems and limited sanctions create incentives for corrupt behaviour within public institutions. The chapter further reveals that the proliferation of anti-corruption institutions alone does not necessarily produce transformative governance outcomes without corresponding political commitment, institutional independence, and credible enforcement mechanisms.

The analysis also suggests that many reforms have improved procedural transparency and public awareness, yet their impact on deterrence and public trust remains limited. This

highlights the broader political economy challenge in Ghana’s anti-corruption efforts, where patronage networks and elite influence continue to undermine institutional autonomy.

Having examined the nature and evolution of institutional reforms, the next chapter evaluates the extent to which these reforms have effectively promoted transparency and accountability in public service delivery. Specifically, the chapter assesses the practical outcomes of institutional reforms in Ghana's anti-corruption governance system, including digitalisation, prosecutorial reforms, audit enforcement, and whistleblower mechanisms.

CHAPTER SIX

EFFECTIVENESS OF ANTI-CORRUPTION INSTITUTIONS IN PROMOTING ACCOUNTABILITY

6.0 Introduction

This chapter presents the empirical findings for the second objective of the study, which is to assess how institutional reforms introduced since the adoption of the 1992 Republican Constitution have influenced the fight against corruption in Ghana. The chapter examines the extent to which these reforms have enhanced transparency, strengthened accountability, and empowered anti-corruption institutions to fulfill their mandates. It draws on data collected from interviews with officials, policymakers, civil society actors, and media representatives, as well as documentary sources, to provide a comprehensive picture of the progress and limitations of institutional reforms. By analysing these perspectives, the chapter seeks to establish whether reforms have been effective in curbing corruption or whether they have remained largely symbolic.

The chapter is structured around key themes that emerged from the data, including the establishment and strengthening of anti-corruption institutions, the role of legal frameworks, the challenges of political interference and resource constraints, and the impact of public trust and civic oversight. Through these themes, the analysis highlights both the achievements and shortcomings of Ghana's anti-corruption architecture. The findings also underscore the importance of institutional independence, adequate resourcing, and inter-agency coordination in ensuring the effectiveness of reforms. In doing so, the chapter contributes to a deeper understanding of how institutional design interacts with political economy dynamics to shape the trajectory of anti-corruption efforts in Ghana.

6.1 Institutional Reforms as Drivers of Anti-Corruption Capacity

Regarding the enhancement of legal mandates and the structural independence of anti-corruption institutions to combat corruption in Ghana, respondents highlighted that reforms designed to fortify the legal framework and operational autonomy of institutions such as CHRAJ, EOCO, OSP, FIC, the Auditor-General, and the PPA have led to improvements in transparency, reporting, and accountability.

> *"It is impossible to combat corruption with weak legislation. Therefore, when institutions are provided with clearer mandates, as evidenced by the cases of EOCO and the OSP, they are now able to operate without being hindered by procedural deficiencies."*

Another respondent remarked:

> *"The Supreme Court's ruling that mandated the Auditor-General to surcharge offenders marked a pivotal moment. This reform, initiated through the judiciary, significantly altered the landscape."*

Public Account Committee member recounted:

> *"In order to create a lasting impact, Ghana needs to constitutionally safeguard the independence of EOCO, CHRAJ, and the OSP, akin to the protections afforded to the Electoral Commission. The legal independence should be complemented by both operational and financial autonomy. It is insufficient to be free in theory while lacking necessary resources. It seems we are not taking the battle against corruption in this nation seriously. Many countries have progressed significantly in their efforts to combat this pervasive issue".*

A former prosecutor has this to say;

> *"How do you expect the OSP to investigate political appointees when the same executive dictates its activities and controls its resources. Empowerment must encapsulate physical and material,*

including the laws that established the entity. We should be realistic sometimes with the efforts we put into the fight".

As Ayee (2016) observes, Institutional reforms in Ghana have been crucial in revitalising previously dormant accountability mechanisms into more proactive anti-corruption agencies." The World Bank (2020) underscores that clearly defined institutional mandates and legal clarity are essential for effective governance in developing democracies.

Uncovering Malfeasance through Investigative and Oversight Functions: There was a widespread acknowledgement among respondents that anti-corruption institutions, including CHRAJ, EOCO, the Auditor-General, OSP, PPA, and FIC, have been instrumental in revealing corruption and fostering transparency in public service operations.

"The reports from the Auditor-General reveal significant corruption within the public sector. Without these reports, many Ghanaians would remain unaware of how public funds are misused or embezzled."

A private legal practitioner has this to say;

"The OSP, even though young, has created some fear at the top. Public servants are beginning to feel they can no longer act with impunity."

The literature mentioned above is associated with the preceding response. Ayee (2016) notes that the institutional framework aimed at addressing corruption in Ghana has evolved to be more sophisticated, with entities like the Auditor-General and CHRAJ becoming more prominent in public discussions. Gyimah-Boadi (2021) further observes that while enforcement remains inconsistent, the mere presence of these institutions has greatly heightened public expectations for accountability.

Exposing Malfeasance through Investigative and Oversight Functions: Across all respondents, there was a broad recognition that anti-corruption institutions, including CHRAJ, EOCO, Auditor-General, OSP, PPA, and FIC, have played a significant role in uncovering corruption and promoting transparency in public service operations. A Senior Civil Society Representative had this to say during the interview session;

> *"The Auditor-General's reports expose massive corruption in the public sector. Without those reports, many Ghanaians would never know how public money is wasted or stolen."*

The subsequent passage was clarified by a legal expert.

> *"The OSP, even though young, has created some fear at the top. Public servants are beginning to feel they can no longer act with impunity."*

Multiple pieces of literature are associated with the aforementioned position, as indicated by the respondents. According to Ayee (2016), the institutional framework aimed at addressing corruption in Ghana has evolved to be more sophisticated, with entities like the Auditor-General and CHRAJ becoming more prominent in public discussions. Gyimah-Boadi (2021) further observes that while enforcement remains inconsistent, the mere presence of these institutions has greatly heightened public expectations for accountability.

6.2 Digitalisation and Process Automation in Public Institutions

The research aimed to explore how the utilisation of technology could potentially mitigate corruption within the nation. Several participants indicated that the implementation of digital reforms, including the Ghana Integrated Financial Management Information System (GIFMIS) and GHANEPS (Ghana Electronic Procurement System), has significantly diminished human discretion in the delivery of public services. An official at the Ministry of Finance opines that;

"The digitisation of procurement processes alone is contributing to the reduction of illicit transactions, as everything now leaves a digital trace."

Another participant remarked that;

"*Public officials are now more cautious because they are aware that their actions are being recorded somewhere."*

As stated by Transparency International (2021), e-procurement platforms and automated budgeting systems "minimise discretion, decrease leakage, and enhance efficiency in public financial management." Similarly, UNODC (2020) supports the notion of digital governance as a key reform for preventing corruption.

The research also indicated that digital transformation and revenue systems offer more robust checks and balances in the battle against corruption. Officials at GRA believe that one of the most crucial institutional reforms at GRA has been the digitisation of tax and customs processes. As articulated by the Chief Revenue Officer:

"The reforms commenced primarily with the automation aspect… GCNet, GCMS, and subsequently ICUMS, were efforts aimed at eliminating human discretion, curbing rent-seeking, and improving transparency."

The sentiments articulated below reinforce the preceding discussion, as highlighted by an official at GRA;

"The automation was initiated as early as 2003 through public-private partnerships, such as GCNet, which was later integrated into the Ghana Integrated Customs Management System (ICUMS). These initiatives were intended to diminish petty corruption and guarantee traceability. Nevertheless, automation by itself has proven insufficient. According to the officer, in computer terminology, we say garbage in, garbage out. The

systems exist, but individuals manipulate them due to a deficient institutional culture."

This aligns with DiRienzo et al.'s (2007) claim that tools designed to enhance accountability must be paired with structural reforms.

When the researcher inquired whether the implementation of an automated audit follow-up tracking system across MDA dashboards would improve Anti-Corruption initiatives in Ghana? The response indicated that Ghana's public sector has long experienced a deficient feedback mechanism between audit findings and subsequent enforcement actions. Although annual Auditor-General reports disclose financial irregularities within Ministries, Departments, and Agencies (MDAs), the implementation rate of audit recommendations remains disappointingly low. The introduction of an automated audit follow-up tracking system, seamlessly integrated into institutional dashboards across MDAs, would represent a significant reform that promotes transparency, accountability, and institutional responsiveness in combating corruption. An audit consultant remarked that;

"The issue is not the absence of audits, it's the absence of action. What is the purpose of repeated reports without repercussions?"

There exists substantial justification for the implementation of an Automated Tracking system. Respondents recognised the disconnect between audit findings and actions taken in our auditing practices. Frequently, the audit reports presented to Parliament's Public Accounts Committee (PAC) reveal the same persistent infractions year after year. In the absence of real-time tracking, MDAs may postpone or disregard recommendations, aware that there is minimal systemic pressure for compliance. A representative from a Civil Society Organisation stated;

"Many MDAs regard audit recommendations as optional since there is no structured tracking of implementation."

The study acknowledges the advantages of an automated and digitised audit system. This automated framework would facilitate the real-time documentation of audit findings, assign responsibilities and deadlines for follow-up actions, and generate alerts for overdue tasks. Additionally, it would offer performance analytics across MDAs and connect to PAC oversight functions. These benefits are in line with the World Bank (2020), which advocates for "audit management systems integrated into performance dashboards" as a fundamental tool for reforming public financial management. Transparency International (2021) highlights that "digital audit enforcement mechanisms enhance accountability by establishing transparent trails of recommendations and actions." UNDP (2019) discovered that in Rwanda, the implementation of an electronic follow-up system resulted in a 43% increase in compliance with audit recommendations over three years. A respondent echoed this sentiment.

> *"On a global scale, nations that have automated their audit systems are reaping significant rewards. For instance, Estonia's e-Audit System connects the financial systems of government agencies to the National Audit Office, automatically identifying anomalies and monitoring implementation timelines. Similarly, Rwanda's Auditor General Portal is integrated into institutional performance contracts (Imihigo), which improves visibility and compliance. As illustrated, other countries are adopting these measures, so why not Ghana? Any nation that is genuinely committed to combating corruption understands the necessary steps to take. What challenges exist in automating your systems if it ensure success in the battle against corruption?"*

During the field work, it was disclosed that Ghana necessitates a technical and operational framework to guarantee adequate accountability. This technical and operational framework

ought to be incorporated during the system design and integration phase. The study suggested that Ghana could establish a technical and operational framework to combat corruption more efficiently. Respondents indicated that the System Design and Integration system would facilitate the creation of a tracking system as a module within the Ghana Integrated Financial Management Information System (GIFMIS). This system would feature customised dashboards displaying: the number of audit infractions, the status of recommendations (Open, In Progress, Closed), assigned officials and timelines, as well as corresponding financial implications. An IT Officer from the Ministry of Finance stated;

> *"Every MDA should have the capability to log into a dashboard that reflects their actions regarding last year's audit infractions."*

The study also uncovered additional benefits, including institutional oversight, where the Internal Audit Agency (IAA) and the Audit Service should collaboratively manage the system. Meanwhile, the Public Accounts Committee (PAC) and the Office of the Special Prosecutor (OSP) are granted access to monitor prosecutions as necessary. Respondents further advocated for accountability and performance reviews. This would enable the audit follow-up tracker to be associated with the annual performance evaluations of Chief Directors and Financial Controllers, PAC public hearings, and budget approvals, ensuring that MDAs with unresolved audit queries are subjected to scrutiny or experience budget delays.

The research identified and anticipated several challenges that could emerge from the implementation of these reforms, including resistance from MDAs stemming from concerns about exposure or penalties. Additionally, there are cost implications, such as the initial funding needed for system development and training, as well as the risks to data integrity in the absence of robust cybersecurity measures.

Nevertheless, while recognising these challenges, the study proposes a mechanism designed to safeguard the system against them. It was highlighted during the interview sessions that the government should initiate an audit enforcement system through the Controller and Accountant-General's Department (CAGD), which should be integrated with GIFMIS. Furthermore, MDAs should be required to provide mandatory monthly updates regarding the status of audit findings. The government must also implement capacity-building initiatives for internal auditors and procurement officers to effectively manage and address flagged issues. Authorities need to connect audit compliance with promotions, sanctions, and public acknowledgement.

Another respondent captures the incidence and the value of automation more graphically;

> *The fight against corruption must transition from reactive auditing to proactive enforcement, and from traditional paper-based reports to digital accountability frameworks. The establishment of an automated audit follow-up tracking system across MDAs would greatly enhance institutional accountability, prevent recurring violations, and promote a culture of responsiveness and transparency in the governance of public sector finances".*

Another Member of Parliament, PAC said;

> *"Without a system that forces MDAs to act on audit queries, we're just producing expensive reports that nobody reads."*

6.3 The Rise of Specialised Anti-Corruption Bodies

6.3.1 Creation of the Office of the Special Prosecutor (OSP)

***Entrenching Institutional Independence*:** An important means for enhancing the effectiveness of anti-corruption institutions is to enact legislation that bolsters their independence, prosecutorial powers, enabling them to impose surcharges on individuals found guilty of legal violations. Ghana's approach to combating corruption must progress beyond merely establishing institutions; it should involve reforming, strengthening, and protecting these entities from political interference. The focus of reform should be on constitutional safeguards, digital transparency, coordination, and enforcement. With appropriate reforms, Ghana's anti-corruption institutions can shift from a reactive stance to a proactive one, from being politicised to becoming professional, and from being merely symbolic to having a significant impact. Respondents largely concurred that the Office of the Special Prosecutor (OSP), as a dedicated prosecutorial body, signifies one of the most substantial institutional reforms since 2017. Some of their comments are summarised below;

> *"The OSP has created a non-politicised environment for addressing corruption. The mere existence of a prosecutor dedicated to corruption cases is a significant advancement."*

Nevertheless, others warned that political will is essential for its enduring success.

> *"The OSP requires substantial authority. While the legal framework exists, without adequate resources or independence, it merely serves as a façade."*

Other participants argued that for lasting effectiveness, Ghana must constitutionally safeguard the independence of the Economic and Organised Crime Office (EOCO), the Commission on Human Rights and Administrative Justice (CHRAJ), and the OSP, akin to the protections afforded to the Electoral Commission.

> *"The legal independence must be complemented by operational and financial autonomy. You can't be free on paper but starved of resources. It is insufficient to be free in theory while lacking resources. Many of the institutions are not financially independent. Their source of funding is mostly not defined, with a meagre budgetary allocation."*

A senior government advisor expressed dissent.

> *"We require collaboration, not distrust, among these organisations. A united front will intimidate corrupt individuals more effectively than a disjointed one. Institutions are more robust when under public scrutiny. Transparency remains the most effective means of combating corruption."*

A media personality concludes that;

> *"We need a supervisory body for the oversight agencies, ensuring that recommendations do not languish in committee rooms. This board would monitor, evaluate, and report on the progress of significant corruption cases arising from audit findings and investigations".*

6.3.2 Strengthening Prosecutorial Partnerships Between the A-G, OSP, and AG in Ghana's Anti-Corruption Architecture

Ghana's anti-corruption legal and institutional framework assigns distinct but complementary roles to the Auditor-General, the Office of the Special Prosecutor (OSP), and the Attorney-General in the accountability process. The Auditor-General conducts forensic audits and flags financial irregularities and corruption. Per the law establishing the OSP, the office is mandated to investigate and prosecute specific corruption-related offences. As part of its mandate, the Attorney-General holds the constitutional power to initiate criminal prosecutions on behalf of the state (Article 88 of the 1992 Constitution).

The study found, however, that the fragmentation of prosecutorial mandates, overlapping roles, and weak inter-agency collaboration undermine enforcement, allowing many high-profile corruption cases to go unpunished.

> *"We keep hearing of high-profile audit reports and media exposés, but they hardly translate into prosecutions. The agencies aren't working together effectively. It appears these agencies work in silos, resulting in uncoordinated activities, occasioning failed prosecution"*

One respondent argued that strengthening prosecutorial partnerships between the Auditor-General, OSP, and Attorney General is required to deepen the prosecutorial relationship between and among these agencies. As he noted;

> *"If you give them the power and the money, and protect them from politics, these institutions can work wonders."*

Interviewees recognised the difficulties created by institutional siloing and jurisdictional disputes. As a result, they emphasised that a significant conflict exists, leading to a struggle for power and relevance, with unclear communication channels between the Auditor-General's office, OSP, and the Attorney-General, which in turn causes inefficiencies. They cited the following statement;

> *"The OSP may initiate a case, but if it requires audit verification, the Auditor-General must be involved. This causes delays."*

One interviewee, a former auditor general, recognised the impact of the absence of joint investigative protocols. He noted that the lack of standardised information-sharing agreements, collaborative taskforces, or even shared databases results in redundancy and lost opportunities. He noted the following extract;

"We should not have institutions duplicating roles when they could be collaborating with shared evidence."

He further emphasised the point that ununified investigative protocols undermine efficiency and collaboration. He drives home the point more forcefully;

> *"The absence of unified investigative protocols results in inefficiency and lost opportunities during investigations. This situation leads to redundant efforts, squandered resources, and an increased risk of cases being overlooked due to inconsistent methodologies and a deficiency in coordinated information exchange. In the absence of standardised procedures, various agencies or teams may pursue the same leads or gather identical information independently. This results in a waste of time, finances, and resources that could be utilised more effectively in other areas. If agencies fail to share information, vital leads or evidence may be disregarded, potentially obstructing the advancement or resolution of an investigation".*

Another respondent observed;

> "*Collaborative databases and joint task forces are essential for recognising broader patterns or connections among seemingly unrelated incidents. Without these tools, investigators may overlook chances to link cases, identify offenders, or avert future criminal activities. Therefore, the lack of standardised investigative protocols and information-sharing systems poses a significant obstacle to conducting efficient and effective investigations. It results in redundancy, missed opportunities, and a diminished capacity to identify, prosecute, and prevent criminal activities".*

Literature on Effective Prosecutorial Coordination indicates that the most effective approach to combating corruption is to harmonise and synergise the relationships among institutions within the corruption landscape. The following scholars support this perspective: Boakye and

Atuguba (2013) contend that inter-agency cooperation is the crucial element missing from Ghana's anti-corruption strategy. Gyimah-Boadi (2021) underscores the necessity for joint prosecution strategies to improve deterrence and prevent political manipulation. Meanwhile, Transparency International (2021) points to examples from nations such as Botswana and Rwanda, where multi-agency task forces have resulted in higher conviction rates and increased public trust.

Respondents have proposed various strategies to enhance partnerships among prosecutors. Among these strategies is the formation of a Formal Joint Anti-Corruption Taskforce, which would include members from the Audit Service, the Office of the Special Prosecutor (OSP), the Attorney-General's Department, the Economic and Organised Crime Office (EOCO), and the Commission on Human Rights and Administrative Justice (CHRAJ) as auxiliary partners. Additionally, respondents stressed the importance of clearly defining their mandate and specifying their tenure in office. They recognised the following:

> *"An inter-agency task force endowed with prosecutorial powers and clearly defined terms of reference will expedite the handling of high-level corruption cases."*

The study further highlighted the need for the establishment of a shared intelligence and case management system. It advocated for the implementation of a digital system that would enable audit findings to be tagged and flagged for prosecution. This digital system would also facilitate the real-time tracking of case statuses across various agencies, thereby enhancing document sharing and collaboration.

During the interview session, officers from the Auditor-General's office and CHRAJ have recommended legal and policy reforms, suggesting amendments to existing laws to incorporate referral mechanisms into audit reporting. This would make it obligatory to

forward significant findings to the OSP or the Attorney-General's office. Moreover, such reforms should empower the OSP to initiate prosecutions based on the Auditor-General's reports without needing the Attorney-General's consent, particularly in situations where conflicts of interest may arise. The following excerpt illustrates this assumption;

> *"If the OSP is to be truly independent, then referrals from the Auditor-General should not be filtered through the AG's office."*

Another interviewee acknowledged that;

> *"A coordinated prosecutorial front among Ghana's accountability institutions is essential to convert exposure into enforcement. The Auditor-General, OSP, and Attorney-General's office must move from parallel efforts to integrated, synchronised action against corruption. Without this synergy, the current framework risks remaining symbolic rather than transformative."*

This position aligns with global best practices. Many countries have adopted these reforms, which effectively help harmonise the harmonisation of anti-corruption institutions to avoid duplication while enhancing efficiency. For instance, in Kenya, the Ethics and Anti-Corruption Commission (EACC) collaborates with the Director of Public Prosecutions through a shared case referral system, enhancing the speed and success rate of prosecutions. The Singapore experience is not different; auditing bodies possess the authority to directly escalate findings to prosecutors, free from political interference.

Regarding this specific sub-theme, the study advocates for the establishment of Memoranda of Understanding (MOUs) between the Auditor-General, the Office of the Special Prosecutor (OSP), and the Attorney-General's office, complete with defined timelines and collaborative action protocols. Additionally, it suggests the creation of a National Anti-Corruption Case Review Board to monitor and assess the progress of significant corruption prosecutions.

Moreover, it is recommended to empower Parliament's Public Accounts Committee (PAC) to mandate agency cooperation in the enforcement follow-up of audit reports. Lastly, incentivise collaborative investigations by offering cross-agency bonuses or recognition for successful inter-agency case resolutions.

6.3.3 Audit Follow-Up Mechanisms in Strengthening Anti-Corruption Efforts in Ghana

The study found that institutional reforms targeting public procurement and auditing systems in Ghana have become increasingly vital in the fight against corruption. One of the most impactful reforms in recent years is the introduction of performance-based reviews and systematic audit follow-ups to deal with infractions in audit findings. These mechanisms are aimed at ensuring not only transparency in financial transactions but also accountability for outcomes, particularly in service delivery and public spending. A respondent observed;

> *"Procurement isn't just about spending; it's about delivery. Performance reviews help us link the money spent to real results. There has to be a value for money audit in every transaction that any public institution enters into. We should demand accountability from public officials".*

A Public Procurement Officer at the PPA had this to say;

> *"The shift from mere expenditure reporting to performance accountability marks a critical evolution in Ghana's anti-corruption efforts. Institutionalising performance-based procurement reviews and embedding audit follow-up mechanisms transform public sector corruption from a passive exposure problem into a proactive enforcement strategy. However, success will require sustained political will, digitised systems, and citizen oversight".*

The study revealed that there should be performance-based reviews of all public procurement, linking procurement to value for money. In this regard, the Public Procurement Authority (PPA) should incorporate performance assessments of procurement officers and contractors as part of its oversight responsibilities, especially following the digitisation through the Ghana Electronic Procurement System (GHANEPS). However, such evaluations involve checking delivery timelines, cost efficiency, compliance with bidding rules and contractor accountability. For example;

> *"We now have key indicators to track whether a project was completed on time and within budget. This helps reduce shady contracts and kickbacks."*

The literature presented herein substantiates the aforementioned claims. As stated by the World Bank (2020), performance-based procurement reviews mitigate the risk of fraud by linking expenditures to specific and measurable outcomes. Nevertheless, Transparency International (2021) underscores the importance of value-for-money audits and contractor assessments in curbing contract inflation and political favouritism within developing economies.

Although it has been established that follow-ups on audits are crucial, this study contends that the audit follow-up mechanism should be enhanced with enforcement measures, transitioning from mere reporting to actionable steps. While the reports from the Auditor-General consistently reveal financial irregularities, a significant development has been the initiative to monitor the execution of audit recommendations through Public Accounts Committee (PAC) hearings and the enforcement of surcharges. The following extract encapsulates this;

> *"Before, reports came and went. Now there is pressure to follow up on who refunded what and who was punished."*

However, respondents also lamented inconsistencies in enforcement.

> *"The PAC may highlight issues, but without effective follow-up and sanctions, it becomes a ritual rather than a reform."*

Institutionalising Monitoring and Evaluation (M&E) for Anti-Corruption. It was viewed that performance reviews are increasingly being integrated into institutional M&E systems as part of the National Anti-Corruption Action Plan (NACAP) monitoring recommendation. This includes: Quarterly audit compliance dashboards, public procurement risk assessments and Contractor blacklist updates.

> *"We need to move from reactive audits to proactive performance monitoring. That's the future of anti-corruption."*

Another member recommended that;

> *"Parliament should legislate compulsory performance audits as part of procurement contracts. At the same time, the government should empower the PPA and Auditor-General to recommend prosecution based on performance failures and fraudulent reporting. Also, the government should link procurement officer performance reviews to anti-corruption benchmarks and automate audit follow-up tracking across MDA dashboards."*

Countries like Rwanda and South Korea implement performance-based evaluations in the public sector that are directly associated with anti-corruption indicators. According to the UNODC (2020), this has enhanced public trust and improved the delivery of contracts.

6.3.4 The Whistleblower Act, Anonymous Reporting, and Witness Protection as Essential Anti-Corruption Strategies in Ghana

Whistleblowing serves as a significant instrument in the worldwide battle against corruption. In Ghana, the Whistleblower Act of 2006 (Act 720) was established to empower individuals

to report suspected corruption, the misuse of public funds, and other forms of misconduct. Nevertheless, as highlighted by several respondents, the law is still underutilised and inadequately enforced, especially concerning anonymity, protection from retaliation, and institutional responsiveness.

> *"Individuals are apprehensive. They are aware of the law's existence, yet no one wishes to jeopardise their safety or that of their family."*

Many respondents recognised the critical role of whistleblowing in combating corruption. The whistleblowing systems facilitate early detection and prevention. Reports from whistleblowers can act as early warning systems, identifying corruption before it intensifies. These reports are vital in cases of public procurement fraud, embezzlement, abuse of power, and kickbacks. One respondent, a governance expert, expressed that;

> *"In most countries, big corruption scandals were cracked by whistleblowers, not audits or politicians."*

In support of the aforementioned, Transparency International (2021) indicates that more than 40% of global corruption detection is attributed to whistleblower tips. The World Bank (2020) advocates for robust whistleblower legislation as a primary reform for governance in developing nations.

The situation regarding whistleblower protection in Ghana is characterised by a complicated interplay, featuring a solid legal framework yet ineffective implementation mechanisms. The Ghana Whistleblower Act allows for the reporting of corruption to public institutions or designated entities. It also guarantees confidentiality protection and potential financial incentives, along with anti-retaliation measures. Nevertheless, respondents have indicated that these protections are seldom enforced. A whistleblower support officer expressed that;

> *"People have lost jobs, been transferred, or even attacked after reporting corruption. That's why the Act is not working in practice. He added that even state agencies don't have whistleblower desks or policies. So, where do you report? After the law was passed, the country should have established an office with offices across the country. Each district should have a whistleblower office to receive information from citizens. The whistleblower's identity and confidentiality should be protected* to give confidence to citizens to report wrongdoings."

Several respondents indicated that the channels for reporting are either not accessible or lack trustworthiness. They emphasised the necessity for reliable and secure avenues where whistleblowers can confidently report corruption issues without fear of repercussions. A public official remarked that;

> *"There is no secure online portal. There is no toll-free number that guarantees anonymity. Individuals are afraid of being exposed."*

The Ghana Integrity Initiative's Advocacy and Legal Advice Centre (ALAC) is one of the few civil society-led channels that is considered trustworthy, yet it does not possess a state mandate or prosecutorial authority. This situation is comparable to South Korea, where the Anti-Corruption and Civil Rights Commission (ACRC) facilitates anonymous online reporting with state protection. In Botswana, encrypted reporting and immediate relocation are provided for high-risk whistleblowers.

Respondents have raised concerns regarding the existence of witness protection mechanisms that could enhance citizens' confidence. In Ghana, witness protection is virtually non-existent. There is no specific state program designed to protect whistleblowers or key witnesses from retaliatory actions, physical harm, or legal and employment-related repercussions. A retired police officer stated that;

> *"If we want people to come forward, we must protect them. The government has not even begun to address this. Until whistleblowers see others protected, they will remain silent."*

An anti-corruption civil society leader postulated that;

> *"While Ghana has taken a legislative step with the Whistleblower Act, its full implementation is urgently required. Without credible anonymous reporting structures and robust witness protection systems, citizens will continue to remain silent in the face of corruption. Effective whistleblower mechanisms are not just legal reforms; they are signals of a political system that is serious about integrity, public trust, and institutional accountability".*

This research suggested that for Ghana to effectively combat corruption, particularly in terms of prevention and early detection, the government ought to create an independent Whistleblower Protection Authority tasked with managing reports and collaborating with investigative agencies. It is essential to establish secure digital platforms that facilitate anonymous and encrypted reporting. Ghana should initiate a nationwide whistleblower awareness campaign, garnering support from both the media and civil society. Furthermore, the government must incorporate whistleblower protections into the internal controls, human resources policies, and anti-corruption training of public institutions. The Parliament of Ghana is urged to revise the Whistleblower Act to encompass provisions for compensation, legal assistance, relocation support, and physical safety for informants at high risk.

6.3.5 Establishing a National Anti-Corruption Case Review Board

One of the most frequently mentioned shortcomings in Ghana's anti-corruption framework, according to respondents, is the insufficient follow-up on significant corruption investigations and audit results. In spite of abundant investigative reports issued by the Auditor-General,

CHRAJ, EOCO, and the Office of the Special Prosecutor (OSP), only a small number of cases are successfully prosecuted to their conclusion. This deficiency has prompted repeated appeals from both experts and civil society for the creation of a National Anti-Corruption Case Review Board (NACCRB), a multi-stakeholder oversight entity that would monitor, evaluate, and publicly disclose the status of high-profile corruption cases. A governance analyst remarked;

> *"We require an independent organisation to inquire: What transpired with this case? Who faced the consequences? What reforms ensued?"*

Addressing the Exposure-Enforcement Gap, the audit and investigative reports consistently reveal substantial financial misconduct. Nevertheless, these findings are frequently overlooked, postponed, or politically sidestepped. A respondent elaborated;

> *"There exists a disconnect among institutions. The Auditor-General imposes surcharges, yet there is no follow-up. The OSP conducts investigations, but the AG fails to prosecute. There is a lack of coordination and accountability. Unless we synchronise the reports from these institutions or, preferably, establish an additional layer to coordinate the findings of these combined institutions, we will not attain the desired outcomes. This necessitates the creation of a Case Review Board to facilitate mediation. He further stated that the Case Review Board would serve as a centralised platform for monitoring the progress of cases highlighted in audit reports and investigations, identifying unwarranted delays, ensuring institutional collaboration, and reporting results to Parliament and the public."*

Literature and global practice provide support for the argument presented thus far. For example, Ayee (2016) contends that Ghana's anti-corruption strategy is undermined by fragmented enforcement mechanisms and a lack of institutional memory. Meanwhile, Gyimah-Boadi (2021) observes that anti-corruption reforms necessitate "meta-governance"

structures to connect exposure with subsequent action and punishment. Nevertheless, Transparency International (2022) advocates for cross-institutional review boards to circumvent political bottlenecks and bureaucratic inertia.

Comparative examples of nations that have harmonised anti-corruption institutions to attain results: In Indonesia, the Corruption Eradication Commission (KPK) operates with a case tracking unit that monitors the progression of cases across various agencies and publishes its findings quarterly. In Rwanda, a multi-agency committee under the Ministry of Justice meets monthly to assess the progress of corruption-related cases and recommend sanctions. Likewise, South Africa's National Anti-Corruption Advisory Council (NACAC) performs a similar review and monitoring role, consistently releasing a scorecard on corruption prosecutions.

The study suggested the structure and function of the proposed NACCRB. A media practitioner anticipates the outcome of the proposed Case Review Board.

> *"Imagine a quarterly dashboard that tells the public where every major case stands. It would change the game."*

A legal policy adviser explained that;

> *"The establishment of the Case Review Board is not about creating another layer of bureaucracy. It's about monitoring what we already have and ensuring results."*

Respondents suggested the composition of the National Anti-Corruption Case Review Board (NACCRB) to include representatives from:

Name of Institution	Representation
Attorney-General Department	1
Ghana Audit Service	1
EOCO	1
Office of the Special Prosecutor (OSP)	1
Controller and Accountant General Department	1
Parliament Public accounts Committee (PAC)	1
Judiciary Service (Observer Status)	1
National Media Commission/GJA (Observer Status)	1
Civil Society Organisation (e.g. GII, CDD-Ghana) (Observer)	1

Participants highlighted the primary functions of the NACCRB, which encompass the monitoring of cases identified by the Auditor-General, OSP, EOCO, and CHRAJ. This monitoring enables the board to conduct follow-ups on these cases.

One significant flaw in Ghana's anti-corruption framework is the disconnect between exposure and enforcement. Although the Auditor-General, the Office of the Special Prosecutor (OSP), the Economic and Organised Crime Office (EOCO), and the Commission on Human Rights and Administrative Justice (CHRAJ) regularly identify instances of corruption and financial misconduct, many of these cases do not progress to prosecution or penalties. This leads to repeated offences, a decline in public trust, and a misallocation of investigative resources. As one interviewee, a civil society advocate, put it:

> *"We excel at naming and shaming on paper, but we are quite ineffective at ensuring that cases reach a logical conclusion."*

Participants contended that Ghana ought to reform its strategies to enhance tracking effectiveness by implementing a Centralised Digital Case Tracking System (CTS). Ghana should develop an inter-agency database that is accessible to the Auditor-General, OSP, EOCO, and CHRAJ, and integrate it with the Judiciary's case management system to oversee

court progress. This would facilitate real-time updates on the status from investigation to prosecution. This approach is in line with the World Bank's 2020 recommendation for integrated case tracking systems to minimise delays and corruption in the delivery of justice. Conversely, the effective tracking of cases identified by the Auditor-General, OSP, EOCO, and CHRAJ necessitates a cohesive digital system, established legal timelines, robust coordination, and public transparency. By institutionalising these reforms, Ghana can convert anti-corruption exposure into concrete enforcement and deterrence. Linking tracking to performance reviews would tie the evaluations of investigative and prosecutorial agencies to the rates of case resolution. According to this study, the board should consider the recovery of stolen assets and the promptness of prosecution as essential performance indicators.

Participants additionally advocate for the establishment of statutory timelines regarding case progression. The pertinent legislation must be revised to enforce stringent deadlines for agencies to address flagged cases. For example, cases should be forwarded to prosecutorial authorities within 90 days following an Auditor-General's report. A former EOCO Investigator retorted;

> *"In the absence of a legal time constraint, cases will remain stagnant while the offenders relish their ill-gotten money."*

Furthermore, respondents added that such functions such as assessing progress and bottlenecks in investigation or prosecution. The board should be able to make referrals or recommendations to relevant authorities. At the same time, the board should publish quarterly and annual reports on major corruption case outcomes. Equally important is, the board should be able to advise Parliament and inform the public debate on anti-corruption performance.

The research clarifies the anticipated effects of the suggested board. Based on the beliefs of the respondents, the new board is expected to lead to a higher prosecution rate for significant

corruption cases. Additionally, they foresee increased pressure on enforcement agencies to provide timely outcomes in order to enhance public trust in anti-corruption frameworks. In their opinion, all these elements will contribute to diminishing elite impunity within the nation.

The study also presents several recommendations for implementation aimed at achieving the desired objective. Parliament ought to pass enabling legislation that establishes the Board's authority, independence, and mandate. The government should digitise and centralise corruption case data across all relevant institutions. Furthermore, the government should connect NACCRB reports to parliamentary oversight through the PAC and the Legal and Constitutional Affairs Committee. It is essential to include board representation from civil society and the media to ensure transparency and credibility. The Attorney General should grant legal authority to the Case Review Board to summon agencies for updates on their status or to explain any lack of action.

It is crucial to recognise that the formation of a National Anti-Corruption Case Review Board would represent a transformative institutional reform in Ghana's battle against corruption. By establishing a transparent system for monitoring and reviewing the progress of significant corruption cases, Ghana can transition from a reactive approach to a proactive enforcement strategy. The Board will not only hold institutions accountable but will also empower citizens and Parliament with the necessary tools to demand results.

This study revealed a necessity to promulgate constitutional safeguards for the autonomy of CHRAJ, EOCO, and the OSP. Although Ghana has established a strong institutional framework to combat corruption, essential anti-corruption entities such as the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime

Office (EOCO), and the Office of the Special Prosecutor (OSP) remain susceptible to political interference due to their legal status. In contrast to the Electoral Commission (EC), whose independence is protected by the 1992 Constitution (Article 46), these organisations do not possess constitutional assurances, which diminishes their independence and operational effectiveness.

> *"It is unreasonable to expect these institutions to hold politicians accountable when their appointments, funding, and terminations are managed by the very politicians they are meant to oversee."*

Examining the legal framework surrounding CHRAJ, EOCO, and OSP, it is noted that while CHRAJ was established under Articles 216–230 of the 1992 Constitution, granting it a certain level of constitutional support, it still lacks explicit assurances of financial and operational independence akin to those enjoyed by the EC. The President appoints its leadership, and its annual budget is subject to the discretion of the executive branch. Conversely, EOCO was created by legislation (EOCO Act, 2010, Act 804) and does not benefit from constitutional protection. It operates under the Ministry of Justice and the Attorney-General's Department, which raises concerns regarding executive influence over its operations.

On the other hand, the Office of the Special Prosecutor, established by the Office of the Special Prosecutor Act, 2017 (Act 959), was intended to operate independently. Nevertheless, it lacks constitutional entrenchment, and its prosecutorial powers remain partially reliant on the Attorney-General. An academic who is a lawyer complained about the absolute independence of the OSP. He remarked;

> *"OSP was supposed to be independent, but we saw how political friction nearly crippled it after just one high-profile case."*

The research advocates for Constitutional Entrenchment to facilitate the effective and efficient operation of these institutions. This form of constitutional entrenchment would provide a secure tenure for the leaders of anti-corruption institutions, ensure financial independence, and protect these institutions from arbitrary political dismissal or defunding, thereby enhancing public trust in their impartiality. One of the Civil Society Advocates expressed the following;

> *"If the Electoral Commission can benefit from such protections during elections, why should CHRAJ, EOCO, or OSP not receive the same when corruption poses an equal threat to our democracy? Granting constitutional authority to these institutions will afford them the necessary leverage to function without fear or favouritism. I am confident they will be able to take decisive action when necessary".*

Supporting this view, Gyimah-Boadi (2021) observes that numerous African anti-corruption agencies are "institutionally fragile because they are dependent on the goodwill of political actors they are meant to check." Ayee (2016) contends that in the absence of structural independence, anti-corruption bodies become "subject to elite capture." Meanwhile, Boakye and Atuguba (2013) advocate for a constitutional amendment that protects investigative and prosecutorial bodies from executive influence.

A comparative analysis has shown that in South Africa, the Public Protector is safeguarded constitutionally under Chapter 9 of the 1996 Constitution. Similarly, in Kenya, the Ethics and Anti-Corruption Commission (EACC) is also established within the Constitution (Article 79). In India, the Central Vigilance Commission and Lokpal possess quasi-constitutional status through enabling legislation that mandates a supermajority consensus in Parliament for any dismissals. These nations have endowed these institutions with a constitutional provision that

secures their independence and grants them the authority to surcharge and prosecute without obstruction.

The experiences of these countries highlight the challenges that arise when such institutions lack constitutional protection. This study identifies several anticipated challenges, including politically motivated transfers, suspensions, budget reductions, hesitance to investigate officials from the ruling party, and a decline in public confidence regarding anti-corruption efforts. These issues were reiterated by an investigative journalist;

> *"It's no coincidence that anti-corruption cases slow down around election time. These agencies are too exposed to political heat."*

The study indicated that in order to prevent these unexpected challenges, a constitutional amendment is necessary. In this context, the 1992 Constitution should undergo certain modifications to grant EOCO and OSP the same degree of protection as CHRAJ and the Electoral Commission. This amendment should ensure fixed terms and non-renewable appointments for the leaders of these agencies. Furthermore, the amendment must secure direct budgetary allocations from Parliament, circumventing any involvement from the Executive. Additionally, the amendment should create bipartisan parliamentary oversight committees with restricted executive influence. As articulated by a former judge;

> *"If Ghana is to build credible and fearless anti-corruption institutions, it must remove the legal and political vulnerabilities that weaken CHRAJ, EOCO, and the OSP. There must be a constitutional entrenchment that ensures that these institutions can carry out their mandates without fear of political retaliation or interference, much like the Electoral Commission. The future of democratic accountability depends not just on elections, but on consistent and independent enforcement of the rule of law".*

In this research, I aimed to gather the perspectives of participants regarding the essential factors necessary for establishing effective and improved judicial support and legal empowerment in addressing corruption in Ghana. The participants highlighted various judicial and legislative reforms that could offer legal support to the operations of anti-corruption institutions. Several respondents noted advancements in the judiciary's management of corruption-related cases, such as the implementation of Fast-Track Courts and specialised prosecutorial teams. A legal reformer asserted;

> *"Currently, we observe that certain cases are being prioritised, albeit gradually. The judiciary is no longer entirely mute on the issue of corruption."*

Additionally, respondents acknowledged the significance of Parliament and the Public Accounts Committee (PAC). The PAC was frequently referenced for its post-audit review processes, which citizens believe, if reinforced, could aid in combating corruption. A media person opines that;

> *"PAC hearings have evolved into a platform for public accountability. At the very least, the resulting embarrassment compels some institutions to take internal measures."*

While Boakye & Atuguba (2013) contend that judicial reforms are crucial for alleviating enforcement challenges, Gyimah-Boadi (2021) presents a contrasting viewpoint; he underscores the necessity for independent legal systems to uphold anti-corruption reforms. North, Wallis & Weingast (2009) conceptualise institutional reforms as part of a "transition from limited to open access orders," wherein inclusive governance principles begin to surpass elite privileges.

In 2014, Ghana adopted the National Anti-Corruption Action Plan (NACAP**)**, which marked a shift towards a multi-sectoral approach. According to the CHRAJ Director,

> *"The NACAP seeks to address four main pillars: making corruption intolerable, promoting transparency and accountability, ensuring multi-sectoral partnership, and improving prosecution."*

Though NACAP has generated awareness and strengthened civil society engagement, its implementation has faced hurdles.

> *"A lot of institutions don't report on NACAP implementation… Many cite lack of resources as the reason," he explained.*

NACAP's effectiveness has thus been mixed, reflecting broader issues around implementation capacity, consistent with the observations of OECD (2015) on weak accountability environments in Sub-Saharan Africa.

Despite these, the study finds that legislative proliferation has not always translated into institutional impact. As noted in the GRA interview:

> *"We have all the policies and documents… but enforcement is weak. People always find ways around the system."*

This suggests that while legal reforms are necessary, they must be backed by political will and institutional discipline (Agyeman-Duah, 2005).

6.3.6 Direct Parliamentary Budgetary Allocations to Anti-Corruption Agencies to Reduce Executive Control

A recurring challenge in Ghana's anti-corruption architecture is the **financial dependency of key oversight agencies on the executive arm of government.** Agencies such as the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and

Organised Crime Office (EOCO), and the Office of the Special Prosecutor (OSP) currently rely on budgets approved and disbursed through ministries under executive oversight. This arrangement exposes these institutions to **subtle political pressure and the risk of budgetary manipulation.**

Several respondents highlighted this as a significant barrier to operational independence. One senior official noted:

> *"If the same people you might investigate are the ones controlling your budget, there's always the temptation to avoid stepping on their toes. If your budget is in the hands of those you might investigate tomorrow, you will think twice before pursuing certain cases."*

A representative from a civil society organisation similarly remarked:

> *"The OSP can only be fearless when it knows the executive cannot cut its budget as punishment for investigating powerful people."*

To address this, many stakeholders have called for a reform in which **Parliament directly allocates funds to anti-corruption bodies,** similar to the current arrangements for the Electoral Commission and the Judiciary. This would **constitutionally insulate funding**, ensuring that operational plans and investigations are not stalled by political interference.

By providing direct budget allocations from Parliament, akin to the approach utilised for the Electoral Commission and the Judiciary, these entities would be safeguarded against executive interference. From a governance standpoint, direct funding from Parliament would: Ensure reliable and sufficient resources for investigations, prosecutions, and the enhancement of institutions. Enable agencies to devise long-term anti-corruption strategies without the concern of funding reductions driven by political motives. Enhance public confidence in the

impartiality and autonomy of anti-corruption enforcement. As *Gyimah-Boadi (2021)* underscores that "resource autonomy is as important as legal independence" in sustaining effective anti-corruption work, while *Boakye & Atuguba (2013)* argue that **constitutional protection of funding** prevents elite capture of accountability institutions.

Furthermore, respondents agreed that financial independence must be complemented by **transparent expenditure reporting** to Parliament and the public, ensuring that increased autonomy is matched with heightened accountability.

As one interviewee put it:

> *"Independence without accountability can lead to abuse. We need both—freedom from political control and responsibility to the people."*

In sum, granting anti-corruption institutions direct budgetary allocations from Parliament would be a **structural reform that strengthens institutional autonomy, reduces executive influence, and enhances the credibility of Ghana's anti-corruption fight.** Such direct parliamentary funding would not only strengthen institutional independence but also ensure that anti-corruption mandates are executed without fear or favour, thereby improving both the perception and reality of Ghana's anti-corruption enforcement.

6.4 Conclusion

The chapter concludes with a critical analytical reflection derived from the respondents. These findings resonate with TI's (2022) concerns that institutional reforms must be comprehensive rather than fragmented, emphasising the importance of clarity in roles, coordination, and implementation capacity. Reforms lacking political insulation and citizen oversight are susceptible to reversal or manipulation.

Institutional reforms in Ghana have profoundly transformed the nation's anti-corruption landscape. From legal empowerment and digital governance to the establishment of specialised entities such as the OSP, these modifications have introduced new tools and expectations for accountability. Nevertheless, these advancements are frequently compromised by political interference, resource deficiencies, and limited enforcement capabilities. Therefore, while reforms have established structural opportunities, their effectiveness is largely contingent upon political will, institutional coordination, and citizen advocacy.

The study also provided several recommendations based on the discussions outlined above. Authorities should clarify institutional mandates and prevent duplication among anti-corruption bodies. It is essential to ensure secure tenure and budget autonomy for the leaders of anti-corruption agencies. Additionally, there should be an increase in digitisation across government services to mitigate face-to-face corruption. Public feedback and whistleblower protection systems should be institutionalised. Furthermore, performance indicators should be integrated into the National Anti-Corruption Action Plan (NACAP) to assess the success of institutional reform.

CHAPTER SEVEN

OBJECTIVE THREE

Challenges Facing Anti-Corruption Institutions

7.1 Introduction

Ghana's anti-corruption institutions, which include the Commission on Human Rights and Administrative Justice (CHRAJ), the Office of the Special Prosecutor (OSP), the Economic and Organised Crime Office (EOCO), and the Auditor-General's Office, were created or established with the purpose of enhancing transparency, accountability, and the rule of law. These institutions play central roles in enforcing accountability and transparency. However, in spite of these legal and institutional reforms, their effectiveness is considerably constrained by a series of systemic challenges that obstruct their operational capacity and diminish public trust. Furthermore, the capacity of these agencies to enact reforms and foster public trust is impeded by political, operational, legal, and societal obstacles. These constraints weaken their overall effectiveness in combating corruption. A senior official from an oversight body pointed out this vulnerability:

> *"The reforms look good on paper, but the reality is that the environment in which these agencies operate is not always supportive of their work."*

7.2 Political Interference and Weak Independence

One of the most significant barriers to the effective functioning of Ghana's anti-corruption institutions is political interference, which undermines their independence and operational autonomy. This interference manifests in various ways, including the appointment and dismissal of key officials by the executive, the routing of institutional budgets through ministries controlled by the government, and both overt and subtle pressure to avoid politically sensitive investigations.

Several respondents emphasised that the perceived and actual lack of independence erodes both public trust and the morale of staff within these agencies. A senior EOCO official highlighted this susceptibility:

> *"When your appointment depends on the goodwill of those you may have to investigate, it is difficult to act without fear or favour. How can the President appoint the Special Prosecutor and Auditor-General and expect them to investigate him or his appointees? Once there's a change in government, appointments to CHRAJ, OSP and even EOCO become political."*

Another civil society activist put it more bluntly:

> *"These institutions have become watchdogs on a leash, the leash being held by political actors who can pull it back anytime they feel threatened."*

A recurring challenge identified in both interviews and the literature is executive influence over anti-corruption agencies. Budgetary dependence, appointment procedures, and the possibility of political retaliation compromise institutional independence.

One interviewee emphasised:

> *"You cannot claim to fight corruption effectively when the people you may investigate are the same ones controlling your budget and tenure."*

Interviewees also described the indirect methods of political control, such as withholding resources, delaying approvals, or transferring key officers when investigations became politically uncomfortable. They expressed concern about the subtle ways political influence can operate. As a former EOCO investigator explained:

> *"It is not always direct orders; sometimes it's about cutting off your oxygen slowly until you give up the case. It's about withholding resources, delaying approvals, or transferring key officers when they get too close to the truth."*

The literature reinforces these perspectives. Gyimah-Boadi (2021) underscores that anti-corruption institutions in Ghana are "structurally vulnerable to elite capture" because their independence is not sufficiently entrenched in the constitution. He argues further that without structural insulation from political influence, anti-corruption bodies risk becoming "political tools rather than impartial watchdogs. Similarly, *Boakye & Atuguba (2013)* stress that legal mandates must be matched with "financial autonomy and tenure protection for leadership" to prevent executive overreach.

Respondents widely advocated for constitutional reforms granting anti-corruption bodies the same independence as the Electoral Commission, direct budgetary allocations from Parliament, fixed-term appointments, and shielded from arbitrary removal. This was seen as a necessary step to strengthen the resolve of agencies to pursue high-profile cases without fear of political repercussions. An OSP staff member concluded:

> *"Until we remove the political chains, anti-corruption in Ghana will remain selective justice. This point was emphasised by several respondents because the majority see that as akin to the development of the anti-corruption institutions"*

Political interference thus not only stifles investigations into powerful individuals but also undermines the credibility of anti-corruption efforts, creating a cycle in which weak independence perpetuates weak enforcement.

In sum, political interference not only stifles investigations into powerful individuals but also undermines the very credibility of anti-corruption efforts, creating a vicious cycle where weak independence perpetuates weak enforcement.

7.3 Resource Constraints: Financial and Human Resources

One of the most consistent and pressing challenges facing Ghana's anti-corruption institutions is the chronic inadequacy of both financial and human resources. Despite expanding mandates, investigative workloads, and public expectations, budgetary allocations have often been insufficient to cover operational needs, procure modern investigative tools, and recruit and retain skilled personnel. This mismatch between mandate and resources significantly hampers the ability of agencies like CHRAJ, EOCO, the OSP, and the Auditor-General's Office to fulfil their core functions effectively.

When participants were requested to elaborate on the risks associated with these insufficient resources and how they hinder the effectiveness of anti-corruption institutions, it was noted that the majority of agencies struggle with a lack of financial and human resources. As one OSP staff member lamented:

> *"We are asked to do more every year, but our budget and staffing never match the workload. We are asked to investigate complex financial crimes, but sometimes we don't even have the funds to hire expert forensic auditors or maintain basic field operations. This constraint hampers our ability to conduct timely investigations, acquire modern investigative tools, and retain skilled personnel".*

Another respondent from CHRAJ noted the link between resource shortages and delayed investigations:

> *"Cases drag on not just because of the courts but because we simply don't have enough investigators to handle the workload."*

The EOCO officer also noted a profound concern about the lack of modern gadgets to fight corruption. According to him:

> *"You cannot fight corruption with paper and pens. Most of these agencies lack the modern tools and staff to investigate high-level fraud."*

This challenge is compounded by the fact that many anti-corruption agencies lack competitive remuneration packages compared to the private sector, leading to high staff turnover. A former EOCO investigator explained:

> *"We lose some of our best-trained officers to the banks and private firms because we can't match their salaries. It's like training people for others. There's no point in having a procurement law when the PPA lacks staff to monitor all contracts."*

The literature affirms these concerns. The OECD (2020) stresses that effective anti-corruption enforcement depends on "stable, adequate, and predictable funding aligned to operational needs," while *Transparency International (2021)* emphasises that underfunding anti-corruption bodies is a subtle but effective way to neutralise their impact. Similarly, *Gyimah-Boadi (2021)* warns that "resource starvation" can be as damaging as direct political interference, as it silently erodes institutional capacity over time.

Some respondents linked this problem to budgetary dependence on the executive, arguing that financial autonomy is essential to break the cycle of resource constraints. As one civil society advocate put it:

> *"Until these agencies have constitutionally guaranteed budgets, they will always be financially starved whenever they touch sensitive cases."*

In effect, resource constraints not only slow down investigations and reduce institutional effectiveness but also weaken public confidence in anti-corruption agencies' ability to deliver justice without compromise.

In a one-on-one conversation with the Commissioner of CHRAJ regarding some of the obstacles that impede the fight against corruption in Ghana, it was emphasised that the primary limitation was resources. He stated that these resources encompass financial, human, and material aspects. He pointed out that this deficiency in resources, financial, human, and material, restricts the capacity of anti-corruption institutions to fulfil their mandates effectively. In the context of CHRAJ, the representative mentioned that despite enhancements in budgetary allocations, the commission continues to encounter financial difficulties similar to those faced by many other public institutions in the country. This situation can adversely affect the commission's ability to perform its responsibilities and execute its anti-corruption strategy effectively. Resource limitations can also influence other facets of institutional reform, including human development, the provision of training and professional development opportunities for staff, and investments in infrastructure and technology that could bolster anti-corruption initiatives. Tackling resource limitations may necessitate a comprehensive approach, such as pursuing increased budgetary allocations, exploring alternative funding resources, and enhancing resource management practices within anti-corruption institutions. The following are the views expressed by the participants.

> "*We have resource constraints; we need to improve our resources. We are working on that, but it's a difficult thing."*

As articulated by a GRA official:

> *"We face limitations regarding resources, and I believe one approach to overcoming this is by concentrating on intelligence gathering. Furthermore, the issue of manpower is significant; we require additional trained personnel. Funding has consistently posed a challenge. The government is expected to allocate some funding for these activities, yet it is not disbursed regularly. This situation is difficult because, as you are aware, even with a budget in place, it does not always translate into reality. Additionally, we require resources to conduct investigations, as there are specific resources necessary for investigations that we currently lack, which presents a challenge".*

A GII officer reiterated the theme of insufficient resources and its impact on performance and the fight against corruption:

> *"The necessary resources are absent. It ultimately boils down to resources. Our primary need is to provide the Audit Service with the essential resources. Legislation and regulations are meaningless without the necessary resources and capacity; thus, the law becomes ineffective. The agency is not receiving the required resources, which constitutes a significant issue. It is fundamentally a resource problem. They lack the resources to perform their duties. The constraints regarding resources are evident; this is an undeniable fact".*

As expressed by a FIC staff member:

> *"We lack the essential resources to fulfill our mandate. While we manage our operational expenses, we heavily depend on the institutions we oversee to furnish us with the necessary information for investigations. We have encountered challenges related to resourcing, which has been a critical issue for us. Consequently, there are times when we do not possess the appropriate tools or personnel to carry out our tasks. As an organisation, we are constrained by resources, which has been our most significant challenge. This issue extends beyond financial resources to include human resources; we require more staff to effectively execute our mandate".*

7.4 Fragmented Inter-Agency Coordination

A major obstacle to effective anti-corruption enforcement in Ghana is the lack of seamless coordination among key institutions, including the Auditor-General's Office, the Commission on Human Rights and Administrative Justice (CHRAJ), the Economic and Organised Crime Office (EOCO), the Office of the Special Prosecutor (OSP), and the Attorney-General's Department. Although these agencies share the common mandate of promoting accountability and combating corruption, their interactions are often ad hoc, duplicative, and poorly synchronised.

Several respondents noted that overlapping mandates and the absence of a formalised case referral and tracking system have resulted in wasted resources and stalled prosecutions. As one senior investigator from EOCO explained:

> *"You can have CHRAJ investigating a case from an administrative angle, EOCO doing the financial crimes side, and the OSP also looking into it, yet no one talks to each other, so evidence gets duplicated or even lost."*

A CHRAJ officer added that this institutional silo mentality often undermines the effectiveness of reforms:

> *"We are supposed to complement each other, but sometimes it feels like we are competing for the same cases."*

From the parliamentary oversight perspective, the lack of coordination erodes public confidence:

> *"When citizens see agencies fighting turf wars instead of working together, they assume it's deliberate—especially when it involves politically sensitive cases."*

Some respondents highlighted the operational consequences of this fragmentation. A former state prosecutor described the challenge:

> *"By the time the case moves from the Auditor-General to CHRAJ, then to EOCO, and finally to the Attorney-General, the trail has gone cold and witnesses have lost interest."*

The issue is not limited to case duplication; it extends to evidence-sharing, witness management, and strategic planning. An OSP official noted:

> *"We don't have a shared database or digital case tracking system across agencies. Sometimes you only find out another agency is working on the same matter when it gets to court."*

The lack of a unified case management system and unclear jurisdictional mandates often result in duplication of efforts, slow prosecutions, and abandoned cases. A Parliamentary Oversight Committee Member explained:

> *"You have the OSP investigating, EOCO also looking into the same matter, and CHRAJ conducting parallel inquiries; it wastes resources and confuses the public. meanwhile, we all know that a joint anti-corruption task force improved outcomes".*

Respondents repeatedly described overlapping mandates, parallel investigations, and slow, paper-based referrals that stall cases and confuse the public. As one senior investigator put it,

> *"You can have three agencies chasing the same file, none sharing evidence, and each waiting for the other to move first."*

A PAC insider added,

> *"Audit queries arrive, but the referral trail is ad hoc, sometimes to EOCO, sometimes to OSP, sometimes nowhere. By the time ownership is decided, the case is cold."*

A CHRAJ officer echoed the theme of duplication:

> *"We open an administrative justice probe and later discover EOCO has started a financial crimes angle, yet no joint plan or evidence grid exists."*

Several interviewees stressed the human effect:

> *"Citizens lose faith when agencies fight turf wars, coordination failures look like protection for the powerful,"* noted a civil society advocate.

Others highlighted simple process gaps:

> *"Basic items, shared case numbers, common timelines, and a unified disclosure protocol are missing. Without them, even good investigations die in transition,"* said a former state prosecutor.

The lack of structured coordination not only delays justice but also fuels public scepticism about the sincerity of Ghana's anti-corruption agenda. Respondents consistently recommended the creation of a unified case management platform, regular inter-agency review meetings, and clear lead-agency designations for each corruption case.

There are several supporting literature reviews comparing Ghana's situation to countries like South Africa and Indonesia, where joint anti-corruption task forces improved outcomes. What this means is that the above discussion not only reflects respondent voices but also has strong literature support, which strengthens the academic argument put forward by respondents. Fragmented Inter-Agency Coordination" subsection. It contrasts Ghana's coordination gaps with those of countries that have built formal, routine cooperation mechanisms. Transparency International (2021) notes that fragmented institutional frameworks weaken enforcement and dilute accountability.

Scholarly and policy literature consistently indicates that structured, routine coordination with well-defined lead-agency regulations, shared case management systems, and time-sensitive reviews enhances prosecution and asset-recovery results in intricate corruption cases. Research characterises Ghana's situation as a model of the status quo, described as 'Mandate-Rich but Poor-Coordination,' featuring parallel investigations, discretionary referrals, and paper-based information exchanges that hinder timely charging decisions (Gyimah-Boadi, 2021; Boakye & Atuguba, 2013). Evaluations of audit follow-ups also highlight 'weak bridges' between Auditor-General disclosures and prosecutorial actions (World Bank, 2020). In South Africa, the Fusion Centre model has been established to address procurement scandals. An inter-agency Fusion Centre was created, comprising the Hawks, National Prosecuting Authority, Special Investigating Unit, Financial Intelligence Centre, and Treasury. Reportedly, weekly case conferences, shared analytics, and a unified dashboard have expedited asset freezes and charging decisions (OECD, 2021; National Treasury, 2021). A key takeaway is that regular joint reviews and a shared dataset minimise duplication and address evidentiary gaps.

The Indonesia – KPK triage system with the Police & AGO involves structured case-triage meetings led by Indonesia's KPK in collaboration with the National Police and Attorney-General's Office to designate a lead investigator/prosecutor, establish an evidence plan, and set timelines. Reviews by UNODC and academics correlate this approach with increased conviction rates in grand corruption cases and a reduction in jurisdictional conflicts (UNODC, 2020; Butt, 2011; Schütte, 2012). The lesson learned emphasises that early involvement of prosecutors and established referral pathways can avert parallel, conflicting inquiries.

Regarding the Kenya Multi-Agency Team (MAT), the EACC–DPP–DCI–Judiciary MAT employs standardised referral templates, collaborates through joint investigation teams, and

utilises monthly progress scorecards. Evaluations attribute the model's success to expedited charging decisions in procurement-fraud cases and enhanced witness coordination (Transparency International, 2022; ODPP, 2021). A key lesson learned is the design of templates, timelines, and joint teams to mitigate slippage between agencies.

Rwanda exemplifies a distinctive approach to Prosecution-led coordination. The country incorporates the Auditor-General's findings into prosecution planning through time-sensitive inter-agency committees, and electronic follow-up tools have reportedly increased compliance with audit recommendations (UNDP, 2019; Office of the Ombudsman, 2020). The lesson here is that digitised follow-up and prosecution-centred reviews reduce the exposure-to-enforcement gap.

The Georgia Anti-Corruption Council manifests as a collaborative platform where the council, comprising the Ministry of Justice, prosecutors, auditors, and civil society organisations, facilitates policy-level discussions that standardise information sharing and publish public scorecards on reforms and cases. Researchers have linked this initiative to enhanced trust and coordinated reforms, even in the face of political contestation (OECD/ACN, 2016; World Bank, 2020). The lesson learned is that a meta-governance layer can sustain coordination beyond individual personalities.

The implications of these comparisons for Ghana suggest that the cross-country experiences reinforce the recommendations of the respondents: Ghana's institutions could greatly benefit from (1) a unified digital case-tracking platform that encompasses the Auditor-General, CHRAJ, EOCO, OSP, AG, and the Courts; (2) monthly inter-agency case conferences that designate a clear lead agency and co-signed evidence plans; (3) standardised referral and disclosure templates; and (4) public scorecards detailing case milestones. In instances where

peers have institutionalised these practices through legislation or cabinet directives, rather than merely through Memoranda of Understanding, the resulting coordination gains have proven to be more sustainable.

7.5 Weak Enforcement and Prosecution Gaps

A weak enforcement regime and persistent prosecution gaps are among the most corrosive barriers to Ghana's anti-corruption efforts. When investigations and audit exposures do not lead to timely, transparent prosecutions and sanctions, three harmful dynamics follow: (1) deterrence collapses, actors learn that exposure rarely costs them; (2) public trust erodes, citizens conclude the system protects elites; and (3) institutional morale and capacity waste investigatory work becomes symbolic rather than consequential. As one respondent captured the sentiment about the Office of the Special Prosecutor (OSP):

> *"They came with a bang, and the public had a lot of hope… but the results have been very few. We want to see convictions, not just press conferences."*

Other interviewees emphasised the exposure-without-enforcement pattern in audit work:

> *"The reports are there. The figures are shocking. But what happens? Very little. There's no binding enforcement mechanism."*

A parliamentary oversight insider described the practical consequence:

> *"Audit queries arrive, PAC holds hearings, the media runs stories, but when prosecutions stall or never happen, people stop caring and the next scandal takes its place."*

The scholarly literature confirms these field impressions. Weak prosecution capacity and prosecutorial dependence on political actors produce an exposure–enforcement gap that undermines anti-corruption gains (Osei-Assibey, 2018; Boakye & Atuguba, 2013). Where anti-corruption bodies are unable to convert audits and investigations into court-ready cases

because of poor evidence management, delayed referrals, or prosecutorial bottlenecks, the overall system's deterrent effect is blunted (World Bank, 2020). Moreover, selective or politicised prosecutions pursuing opponents while protecting allies deepen public cynicism and reduce civic cooperation with investigations (Gyimah-Boadi, 2021).

Comparative cases illustrate how strengthening enforcement raises both convictions and public confidence. Indonesia's KPK combined investigative independence with robust prosecutorial follow-through and high-profile convictions, producing measurable declines in grand corruption impunity in periods when the KPK was effective (UNODC, 2020). South Korea's strict enforcement and speedy prosecution of graft cases (backed by secure witness protection and forensic capacity) have produced high conviction rates and stronger public trust in institutions (Transparency International, 2019). Conversely, countries with weak prosecution linkages, where audits and investigations routinely stall in prosecutors' offices, see persistent impunity and low recovery of stolen assets (OECD, 2020; UNDP, 2019).

Key mechanisms that generate prosecution gaps in Ghana reflected in respondent testimony include: (a) insufficient forensic and legal capacity to prepare criminal files; (b) delays and discretionary filtering when cases move from investigative bodies to prosecutorial authorities; (c) political pressure or resource-based throttling of agencies that pursue politically sensitive matters; and (d) inadequate witness protection that makes critical testimony insecure. As one investigator put it, referring to evidence handling and case handover:

> *"By the time the case moves from the Auditor-General to CHRAJ, then to EOCO, and finally to the Attorney-General, the trail has gone cold and witnesses have lost interest."*

Addressing these gaps requires a combination of practical and institutional reforms: strengthen forensic and prosecutorial capacity (training, digital evidence management,

specialist prosecutors); create mandatory, time-bound referral and case-tracking protocols between investigators and prosecutors; insulate prosecutorial decision-making from partisan control (tenure security, budget autonomy); and implement robust witness and whistleblower protection (legal and operational). When countries have combined these elements, prosecution-ready investigations, protected prosecutorial discretion, and transparent case tracking, enforcement improves, convictions rise, and public confidence follows (World Bank, 2020; UNODC, 2020; OECD, 2021).

Even when irregularities are uncovered, particularly through the Auditor-General's reports, prosecutions are rare and sanctions inconsistent. This undermines deterrence and erodes public confidence. The following was what an Investigative Journalist has to say:

> *"Ghanaians have seen too many cases fade away without punishment, especially when big names are involved."*

Boakye and Atuguba (2013) observe that weak enforcement is one of the main reasons why Ghana's anti-corruption reforms have not translated into measurable declines in corruption perception.

Respondents frequently pointed out that even when corruption is uncovered, the lack of prosecution and punishment undermines institutional credibility. An Academic Analyst put it succinctly:

> *"CHRAJ can investigate, but they can't prosecute. They end up submitting reports that gather dust."*

An Investigative Journalist added that this institutional lack of prosecution and punishment undermines the effectiveness of the fight against corruption:

> *"It's a circle. The Auditor-General reports, PAC calls people, media covers it, but nothing changes because those involved face no real consequences."*

This supports the argument made by Transparency International (2021) and the World Bank (2020) that enforcement bottlenecks, not the absence of laws, are the Achilles heel of anti-corruption institutions across sub-Saharan Africa. Osei-Assibey (2018) calls this phenomenon the "exposure-enforcement gap."

7.6 Public Perception and Trust Deficits

Public perception and trust deficits significantly weaken Ghana's anti-corruption architecture because institutions only deter corruption when citizens believe they are impartial, effective, and fair. Repeated patterns of high-profile exposures that do not lead to prosecutions, visible political interference, and slow, opaque follow-through create a widespread sense that anti-corruption bodies are either powerless or partisan. As one civil-society respondent put it succinctly:

> *"People are tired of hearing the same scandals. They think nothing ever changes, so why bother?"*

A media professional captured the reputational cost:

> *"When the Auditor-General names names and nothing happens, the public assumes the system protects the powerful."*

Echoing this, a parliamentary insider observed the behavioural consequences:

> *"Low trust means fewer whistleblowers, less cooperation from witnesses, and a public that treats anti-corruption work as theatre."*

Even within agencies, staff morale suffers:

> *"They came with a bang, and the public had a lot of hope… but the results have been very few. We want to see convictions, not just press conferences."*

The literature confirms that trust is both an input and an output of effective enforcement: trust encourages civic cooperation (reporting, testimony, monitoring) while visible, evenhanded enforcement reinforces trust (Levi & Stoker, 2000; World Bank, 2020). Conversely, empirical studies show that exposure without enforcement produces cynicism and disengagement (Osei-Assibey, 2018; Gyimah-Boadi, 2021). Afrobarometer and Transparency International surveys further document that perceptions of selective justice and political manipulation lower public confidence in oversight institutions and reduce the likelihood of citizen reporting (Afrobarometer, 2022; TI, 2021).

Comparative experience underscores how trust is rebuilt when enforcement is credible and transparent. South Korea's sustained, visible prosecutions and clear public reporting of outcomes helped raise confidence in institutions (Transparency International, 2019). Rwanda's rapid follow-up on audit findings and visible sanctions strengthened perceptions that the system works (UNDP, 2019). Indonesia's KPK, during its most effective period, combined high-profile convictions with public outreach and prosecutorial independence, producing noticeable shifts in public expectation and cooperation (UNODC, 2020). By contrast, countries where audits and investigations routinely stall in prosecutorial offices, often for political reasons, show persistent impunity and normalised corruption (World Bank, 2020; OECD, 2020).

Implication for Ghana, respondents propose concrete remedies that follow from this evidence: (1) timely public reporting of case milestones (referrals, charges, asset freezes, prosecutions,

convictions) rather than only investigatory press briefings; (2) guaranteed institutional independence and predictable funding so agencies cannot be penalized financially for pursuing sensitive cases; (3) operational whistleblower and witness-protection mechanisms that increase willingness to come forward; and (4) regular citizen feedback channels and public scorecards that close the information loop between complainant and outcome. As one NGO leader summed up:

> *"Independence and results you need both. Show people you can act, and they will start to trust you again."*

While these institutions exist to serve the public, historical cases of selective justice, political manipulation, and stalled prosecutions have led to low trust in their neutrality. And a CSO Director insider noted the behavioural consequence:

> *"The public believes these institutions are for witch-hunting political opponents, not for serving justice equally."*

In support of the above, Levi and Stoker (2000) explain that trust in institutions is built through consistent, transparent, and impartial decision-making, which must be demonstrated over time.

Participants noted a significant trend of a growing awareness but declining confidence. Respondents acknowledged that public awareness of corruption has grown, largely due to the work of civil society actors, CHRAJ outreach, and media coverage of audit findings. A Media Professional concluded that:

> *"We now hear about corruption everywhere, not because it's worse, but because people are more informed."*

However, awareness hasn't always translated into action due to what respondents called "accountability fatigue." A university lecturer noted:

> *"People are tired of hearing the same stories. They think nothing ever changes, so why bother?"*

In support of this, Gyimah-Boadi (2021) cautions that overexposure without sanctions can breed cynicism and reduce civic engagement. In contrast, TI (2021) advocates for citizen monitoring and whistleblower mechanisms to sustain grassroots vigilance.

Another significant challenge encountered in the execution of institutional reforms aimed at combating corruption is public engagement. The discussions with key stakeholders indicated that there were occasions when public institutions were reluctant to disclose their progress regarding the implementation of the National Anti-Corruption Action Plan (NACAP), a strategy formulated by the government to address corruption. This unwillingness to engage and cooperate from public institutions complicates the full execution of the anti-corruption strategy and the attainment of the intended results. Furthermore, there may be a lack of public awareness and understanding regarding the significance of the anti-corruption initiatives undertaken by the relevant institutions, which can impede the advancement of institutional reforms. To tackle this issue, public education and awareness campaigns might be essential to foster increased engagement and participation in anti-corruption initiatives. The following is a viewpoint shared by a participant.

> *"I believe that our greatest challenge pertains to public engagement. We reach out to the public to converse with them, to educate them, but the question remains: how do you assess the impact of your efforts? How do you evaluate the effectiveness of the education provided? It is exceedingly challenging to quantify."*

The issue of public engagement represents a considerable barrier in the execution of institutional reforms aimed at combating corruption. Insufficient cooperation from public institutions and a lack of public awareness can obstruct progress in the implementation of anti-corruption strategies. Public education and awareness initiatives may be crucial to overcoming this challenge and encouraging enhanced engagement and participation in anti-corruption efforts.

7.7 Legal and Procedural Bottlenecks

Legal and procedural bottlenecks significantly blunt the ability of Ghana's anti-corruption institutions to convert investigations into convictions. Respondents repeatedly pointed to slow, paper-bound court procedures; frequent adjournments; evidentiary gaps from poor forensic preparation; interlocutory appeals that delay merits hearings; and legal loopholes that defence teams exploit to frustrate prosecutions. Respondents described how these mechanics destroy momentum and morale. As one investigator observed,

> *"By the time the case moves from the Auditor-General to CHRAJ, then to EOCO, and finally to the Attorney-General, the trail has gone cold and witnesses have lost interest."*

A former state prosecutor described how procedural delays sap case momentum:

> *"Cases drag on not just because of the courts but because we simply don't have the files in prosecutable shape, the evidence is not packaged, witnesses are not secured, and then judges keep adjourning."*

Another respondent emphasised how legal complexity reduces deterrence:

> *"You can spend years chasing a procurement fraud case and never get to a substantive hearing because of endless interlocutory applications and jurisdictional fights."*

The academic and policy literature corroborates these field reports. Scholars describe an exposure–enforcement where procedural delays and weak case-preparation capacities create an exposure-to-enforcement gap: audits and investigations expose wrongdoing, but without streamlined legal processes and court readiness, prosecutions falter (Osei-Assibey, 2018; Boakye & Atuguba, 2013). International organisations argue that prosecutorial success in complex financial crimes depends on specialised court tracks, early prosecutor involvement, forensic evidence management, and limits on dilatory procedural tactics (UNODC, 2020; OECD, 2020; World Bank, 2020). Where these measures are absent, backlogs persist, and public confidence erodes (Gyimah-Boadi, 2021).

Comparative experience offers practical lessons. Countries that established specialised anti-corruption or commercial courts, or fast-track dockets for economic crimes, report faster dispositions and higher conviction rates (OECD, 2020). Early assignment of prosecutors to investigative teams (so evidence is gathered with trial standards in mind) and digital evidence-management platforms (to secure chain of custody and reduce lost documents) have improved case outcomes in jurisdictions such as Indonesia and Rwanda (UNODC, 2020; UNDP, 2019). Robust witness-protection schemes and statutory limits on frivolous interlocutory appeals also reduce the collapse of key testimonies and lengthy procedural delay (Transparency International, 2021).

To address the bottlenecks Ghanaian respondents and the literature highlight, reforms should include: (1) specialised anti-corruption dockets or judges with training in financial forensics; (2) mandatory early involvement of prosecutors in investigations to ensure evidence is court-ready; (3) digital case and evidence-management systems linking investigators, prosecutors and courts; (4) statutory timelines and limits on dilatory interlocutory motions in corruption cases; (5) strengthened witness and whistleblower protection to secure testimony; and (6)

capacity building for forensic accounting and electronic-evidence handling (World Bank, 2020; UNODC, 2020; OECD, 2020).

Ghanaian respondents' recommendations follow these comparative lessons: institutionalise early prosecutor participation in investigative teams so cases are "trial-ready"; invest in forensic accounting, digital evidence handling and chain-of-custody systems; establish specialised dockets or designated judges for economic and corruption crimes; adopt statutory timeframes and limits on interlocutory delay in corruption matters; and operationalise witness and whistleblower protection so testimony survives to trial. As one senior investigator summarised:

> *"If we package the evidence from day one, protect our witnesses and stop letting the law be used as a stalling device, cases will move and people will begin to believe the system works."*

Cumbersome judicial processes, frequent adjournments, and loopholes in anti-corruption laws hinder the ability of agencies to secure timely convictions.

> *"Cases drag on for years in court, and by the time there is a decision, the public has forgotten."*

This aligns with the UNDP (2019) study that highlights that procedural delays in corruption cases significantly weaken public interest and deter whistleblowers from coming forward. When participants were questioned about whether Ghana should learn lessons concerning the battle against corruption, as well as the necessity to assess the reforms implemented to combat corruption, they emphasised the critical need to reassess certain reforms to determine their effectiveness. During the execution of institutional reforms, it is inevitable that challenges will arise, and it is essential to derive lessons from these experiences to enhance future initiatives. This study emphasises the necessity of evaluating to extract insights from the

implementation of the National Anti-Corruption Action Plan (NACAP). Such an evaluation will assist in assessing the efficacy of the existing anti-corruption strategy, pinpointing challenges, and identifying areas that require enhancement. Furthermore, annual reports from various institutions are compiled to assess the progress of NACAP, and actions are taken to engage institutions that are reluctant to comply. It is vital to learn from both challenges and successes to ensure that institutional reforms continue to yield positive outcomes in the battle against corruption. Below are the views shared by the participants.

> *"I believe the primary lesson learned is the necessity for increased public education, specifically to raise awareness about corruption and to motivate the public to report corrupt activities. Another important lesson we have identified is the need for more preventive measures; it is not sufficient to merely respond to allegations of corruption as they arise; we must also focus on preventing corruption from occurring in the first place."*

A representative from a civil society organisation similarly noted:

> *"We have discovered that exercising caution is beneficial, maintaining vigilance is important, and engaging with others is crucial. When one observes something concerning, it is imperative to speak up, and collectively, we can work towards achieving our shared objectives. The lessons learned indicate that when undertaking a task, one must remain highly focused, possess a clear direction, and maintain firmness in the chosen path, while also being consistent. The most significant lesson we have gleaned is that we are all in this together. To attain a specific outcome, collaboration with other agencies is essential, and effective communication with them is paramount."*

The respondents underscore the significance of deriving insights from both challenges and achievements encountered during the execution of institutional reforms aimed at combating corruption. It is essential to conduct an assessment to extract lessons learned from the implementation of the National Anti-Corruption Action Plan (NACAP). This evaluation can assist in gauging the effectiveness of the existing anti-corruption strategy and pinpointing

areas that require enhancement. Furthermore, the necessity of public education and preventive measures to avert corruption was also brought to light. The importance of exercising caution, maintaining vigilant observation, fostering engagement, ensuring focus, providing clear direction, upholding consistency, and facilitating effective communication with other agencies was stressed. Moreover, the need to bolster the independence of CHRAJ, guarantee budget autonomy, enhance staff development opportunities, tackle infrastructural challenges, and amplify political will was highlighted.

7.8 Conclusion

In summary, the chapter highlighted that the obstacles encountered by Ghana's anti-corruption institutions in executing reforms and fostering trust can be encapsulated as follows: These obstacles are interconnected. Political interference undermines independence, resource limitations restrict capacity, and fragmented coordination diminishes effectiveness. Weak enforcement and procedural delays exacerbate public distrust, which subsequently diminishes citizen participation in anti-corruption initiatives. Consequently, political interference not only hinders investigations into influential figures but also erodes the very credibility of anti-corruption initiatives, establishing a detrimental cycle where weak independence fosters weak enforcement. The research indicated that resource limitations not only impede investigations and diminish institutional effectiveness but also erode public trust in the ability of anti-corruption agencies to administer justice impartially. The absence of structured coordination not only postpones justice but also intensifies public scepticism regarding the authenticity of Ghana's anti-corruption efforts. Respondents consistently advocated for the establishment of a consolidated case management system, regular inter-agency review sessions, and explicit lead-agency assignments for each corruption case. Tackling these challenges necessitates comprehensive reforms that bolster institutional independence, enhance resource allocation,

streamline inter-agency cooperation, and enforce accountability in both processes and outcomes.

Research indicates considerable obstacles in the execution of anti-corruption reforms: Political Interference: Appointments frequently prioritise political allegiance over competence. There is a lack of political will. Executive appointments often take precedence over institutional requirements. Insufficient Resources: Institutions such as CHRAJ do not have dedicated funding for NACAP initiatives. We lack independent funding for NACAP. Institutions are expected to include it in their budgets, yet few give it priority. Weak Internal Monitoring: Information on reported corruption cases is scarce due to fear of retaliation and ineffective reporting systems. Even clients may conspire with staff, and officers seldom report misconduct. These challenges illustrate what Schwickerath (2017) refers to as the difficulties of implementing reforms in environments where anti-corruption initiatives lack both motivation and enforcement. The existing system demonstrates a robust formal structure but minimal substantive transformation, reflecting criticisms of the principal-agent theory, which presumes rational compliance in a context that often lacks deterrence or moral responsibility. This chapter concludes that Ghana has made commendable strides in institutionalising anti-corruption reforms. Nevertheless, challenges in implementation persist, undermining their effectiveness. As Ayee (2016) points out, anti-corruption reforms in Ghana frequently suffer from a "lack of genuine commitment by the political class and weak enforcement mechanisms." The subsequent chapter offers policy suggestions aimed at improving the performance and credibility of these institutions.

CHAPTER EIGHT

OBJECTIVE FOUR

Strategies for Strengthening Institutional Effectiveness

8.1 Introduction

This section proposes a set of practical, evidence-informed solutions to address the key challenges identified above. The recommendations are grouped by theme and target the institutional, legal, political, financial, technological, and civic-engagement dimensions required to strengthen Ghana's anti-corruption architecture. Each recommendation is actionable, and where appropriate, accompanied by short implementation notes.

The interviews and documentary evidence consistently indicate that political interference greatly compromises the autonomy of Ghana's anti-corruption institutions, thus diminishing their capacity to address corruption effectively. Respondents highlighted that although entities like the Office of the Special Prosecutor (OSP), the Commission on Human Rights and Administrative Justice (CHRAJ), and the Economic and Organised Crime Office (EOCO) were intended to function independently, they are, in reality, susceptible to the influence of political elites. As one respondent candidly remarked:

> *"The OSP, CHRAJ, EOCO… are watchdogs on a leash; if they touch a political livewire, the leash is yanked."*

Addressing political interference requires a comprehensive reform package that strengthens the legal, financial, and operational independence of anti-corruption bodies.

8.2 Appointment and Removal Safeguards

A consistent theme from the findings is that the appointment and removal processes of heads of anti-corruption institutions such as CHRAJ, EOCO, the OSP, and the Auditor-General's Office are overly vulnerable to executive control. This exposes these bodies to political interference and weakens their operational independence. Respondents stressed that without adequate safeguards, leadership positions are politicised, making institutions beholden to ruling governments rather than the public interest. One respondent remarked:

> *"If the President alone can decide who becomes Auditor-General or Special Prosecutor, then those officers will always feel they owe their loyalty to the appointing authority."* Another added: *"Heads of anti-corruption institutions can be removed on flimsy grounds once they step on powerful toes. That is why many prefer to go soft on politically exposed persons."*

Others noted the chilling effect such vulnerability creates:

> "Look at what happened when the Auditor-General was forced to go on leave. It sent a signal to all other heads that you can be pushed out if you become inconvenient." Another respondent was even blunter: "No serious anti-corruption fight can succeed when the executive can hire and fire at will. Security of tenure is key."

The literature strongly supports these concerns. Ofori-Mensah (2020) observes that in Ghana, the executive's discretionary power over appointments and removals of accountability officials has created a climate of insecurity that undermines institutional assertiveness. Gyimah-Boadi (2021) further argues that political manipulation of appointments contributes to selective justice, as leaders hesitate to challenge their patrons. Comparative studies highlight similar patterns: in Nigeria, the arbitrary dismissal of EFCC chairs has frequently derailed anti-corruption efforts (Okafor, 2020). Conversely, Kenya's Ethics and Anti-

Corruption Commission (EACC) was strengthened after reforms introduced parliamentary vetting of appointments and constitutional safeguards on tenure (Hope, 2019).

Leadership appointments ought to adhere to a transparent, multiparty procedure. The heads of OSP, CHRAJ, and EOCO should be selected through a competitive public process, with candidates evaluated by an independent panel and confirmed by a two-thirds parliamentary supermajority. Grounds for removal should be strictly defined and adjudicated by an independent tribunal. This approach would mitigate executive dominance in leadership selection. As one respondent noted:

> *"Appointments are everything; if the appointing authority desires a compliant head, the outcome is predictable."*

Regarding the safeguards for appointments, respondents affirmed that it is essential for authorities to establish both appointment and removal safeguards. The rationale is that Parliament ought to enact legislation that provides a legal framework ensuring transparency in the appointment process. Respondents explicitly flagged executive dominance at the point of entry.

> *"As a nation, it is imperative that we implement a transparent and multiparty legislative appointment procedure for the heads and deputies of OSP, CHRAJ, and EOCO. There should be a public announcement inviting candidates. An independent panel should be responsible for short-listing these candidates; their confirmation should require a two-thirds supermajority vote in Parliament; terms should be fixed and non-renewable; and removal should only occur for specified reasons as determined by an independent tribunal. We must recognise that appointments are of utmost importance..."*

In alignment with UNCAC's call for necessary independence, adequate resources and staffing for anti-corruption agencies, it is recommended that leadership be shielded from political

influence. Again, research suggests that secure appointments are significantly linked to institutional effectiveness in addressing high-level corruption (Ayee, 2016).

The study indicated that the government ought to enhance the independence of institutions and shield anti-corruption agencies from political meddling. Nevertheless, participants pointed out that the government should establish merit-based, multi-stakeholder appointment procedures for the leaders of anti-corruption organisations (CHRAJ, EOCO, OSP, Audit Service). It is advisable to utilise nomination panels that include representatives from Parliament, the judiciary, civil society, and professional organisations to mitigate unilateral executive appointments. Additionally, it was emphasised that fixed-term protections and safeguards against removal should be implemented. The regulations must incorporate explicit, legislated tenure protections and stringent removal processes to prevent arbitrary dismissals and guarantee continuity. Regarding the implementation note, Parliament should revise the pertinent organic laws or regulations of CHRAJ, EOCO, and OSP; initiate the panel model with one agency, and subsequently expand it. Through these measures, participants were confident that the autonomy and independence of these institutions would be enhanced.

Participants consistently articulate the structural exposure to executive control, such as appointments, budget allocation, and subtle pressures, and the detrimental impact this has on sensitive investigations and public confidence.

> *"When your appointment relies on the goodwill of those you might need to investigate, it becomes challenging to operate without fear or bias."*
> *"These institutions have transformed into watchdogs that are restrained...."*

> *"It is impossible to assert that you are combating corruption effectively when those you might investigate are simultaneously the ones who control your budget and tenure."*

In terms of literature support, Ghana's oversight bodies are "structurally susceptible to elite capture" in the absence of constitutional protection and reliable funding (Gyimah-Boadi). Supreme audit institutions, Anti-Corruption Agencies (ACAs), and connections within the justice sector only function effectively when independence and resources are assured (World Bank 2020).

As per the participants, the reform strategy to address this issue involves the constitutional entrenchment of the independence of CHRAJ, EOCO, and OSP through direct parliamentary appropriations, adopting a model similar to that of the Electoral Commission, where the leaders of these agencies have fixed terms and can only be removed by a parliamentary supermajority. Additionally, there should be an annual Public Independence Scorecard that benchmarks appointments, budgets, and complaints regarding interference. It is essential to mandate the publication of the reasons behind appointment and removal decisions.
Respondents endorsed such measures strongly. One concluded:

> *"Until we reform how leaders are appointed and removed, these institutions will remain politically compromised."* Another added: *"The law must shield anti-corruption leaders from arbitrary dismissal; otherwise, they will always be careful not to annoy the political class."*

In conclusion, to address these risks, Ghana may consider implementing the following reforms: introduce Parliamentary Vetting and Approval, which would necessitate bipartisan parliamentary consent for appointments to leadership roles within anti-corruption agencies. Additionally, it is advisable to institute Fixed Tenure with Constitutional Backing, ensuring that heads of institutions have fixed, non-renewable terms that are protected from executive

influence. Furthermore, it is essential to ensure Transparent and Merit-Based Selection by involving independent panels and representatives from civil society in the recruitment processes. Official removal should only occur for Proven Misconduct, with clearly defined grounds for removal, such as incompetence or misconduct, requiring approval from Parliament or an independent judicial panel. Lastly, benchmarking against the Electoral Commission Model would involve extending the constitutional protections currently afforded to the Electoral Commission to anti-corruption institutions.

8.3 Budgetary Autonomy

The findings reveal that one of the most significant obstacles undermining the effectiveness of Ghana's anti-corruption institutions is the lack of financial independence. Although agencies such as the OSP, EOCO, CHRAJ, and the Auditor-General's Office are mandated to fight corruption, they remain heavily dependent on the Ministry of Finance and the executive for their budgets, which exposes them to political influence and operational paralysis.

Respondents were emphatic about this issue. One noted:

> *"You cannot claim an institution is independent if every year it has to beg the executive for money before it can work."* Another stated: *"The government deliberately starves the OSP and CHRAJ of funds when they touch politically sensitive cases. This is how interference happens through the budget."*

Others highlighted the practical implications of this budgetary dependence:

> *"Sometimes, staff cannot even travel to investigate a case because there is no money. Vehicles break down and are not replaced. These are the silent ways corruption wins."* Another interviewee added: *"We write reports every year about underfunding, but Parliament*

just approves what the executive proposes. Where then is the independence?"

Scholars have also underscored the centrality of budgetary autonomy in anti-corruption effectiveness. Fjeldstad and Isaksen (2018) argue that financial dependence makes anti-corruption institutions vulnerable to manipulation, especially in hybrid regimes like Ghana's. Gyimah-Boadi (2021) observes that funding constraints are not accidental but often used strategically by ruling governments to weaken accountability institutions. Comparative experience supports this view: in Nigeria, the Economic and Financial Crimes Commission (EFCC) has been repeatedly weakened by underfunding whenever it pursued politically sensitive cases (Okafor, 2020). By contrast, in countries like South Africa, the Office of the Public Protector has been insulated by parliamentary-controlled budgetary allocations, giving it stronger autonomy (de Visser, 2018).

Furthermore, anti-corruption institutions ought to be allocated direct appropriations from parliament, accompanied by statutory assurances for the prompt disbursement of funds. These allocations should be classified as a "first charge" on the Consolidated Fund, thus removing them from the discretionary authority of line ministries. It is imperative that reports be published to compare allocations with actual releases. Respondents emphasised the importance of this reform:

"*Budgetary release becomes a political tool to starve the loud ones, feed the friendly*."

The discussion also underscored the difficulties posed by budget constraints and their impact on the infrastructure and logistical arrangements of anti-corruption institutions. Therefore, securing budget autonomy can furnish the essential resources for these institutions to fulfill

their mandate effectively and efficiently. The following are the views expressed by the participants.

> *"It is essential for us to establish a budget that operates independently from the Ministry of Justice and the Attorney General's department. This independence will allow us to plan and execute our initiatives without being constrained by their financial limitations. Therefore, achieving budget autonomy is crucial".*

> *"It is imperative that sufficient funds are allocated to enable agencies to perform their required tasks. If the anti-corruption agency is compelled to depend on the executive for its financial resources, it will face significant challenges. I believe that the agencies should have the capacity to generate their own funds to support their operations. It is vital for anti-corruption institutions to possess a budget that is not linked to the Ministry or the executive branch of government. For instance, if CHRAJ is allocated its own budget, it will be able to plan effectively and understand what activities it can undertake during that timeframe. Legislation should be enacted to guarantee that CHRAJ has its own budget, ensuring that the funds designated for it remain untouched by any external parties".*

International guidelines also highlight the necessity of predictable funding as crucial for credible enforcement (OECD, 2020).

Inadequate Infrastructure: The problem of inadequate infrastructure presents a significant challenge for numerous institutions, including anti-corruption agencies. The absence of suitable infrastructure can obstruct the efficient and effective execution of institutional reforms designed to combat corruption in Ghana. Participants recognised the difficulties encountered by the institution regarding infrastructural and logistical arrangements. Respondents advocated for the allocation of funds for the construction of new office buildings

for certain anti-corruption agencies, as well as the renovation of existing facilities, and the provision of essential equipment and tools to support the operations of anti-corruption agencies. Furthermore, policies that promote public-private partnerships could be introduced to enhance infrastructure in a cost-effective way. Below are the views shared by the participants:

> *"We must tackle the infrastructure shortfall that the anti-corruption institutions in the country are experiencing by ensuring sufficient accommodation and logistics, particularly for the regional and district offices, to improve their efficiency in fulfilling their responsibilities."*

Another interviewee put it more starkly:

> *"We returned with all this information. Fortunately, it coincided with the period when the GRA had appointed a civilian commissioner general. Although he was not the spending officer, he initiated a project known as the self-help project. Consequently, he instructed us to explore the best ways to address the water issue and to consider renovations in our living spaces. That year, our performance was so exceptional that we received commendation from the IMF".*

A former investigator explained this subtly:

> *"Some individuals are residing in rented properties owned by landlords who may be involved in smuggling activities, which hampers their ability to operate effectively. The shortage of personnel is evident, as one individual is stationed at a barrier, receiving assistance from a local boy around the clock. How can this be effective? Upon reaching the barrier, one might encounter an unauthorised person who, when questioned, might respond with vague explanations, while the officer appears to be preoccupied with other things. If only we had the appropriate facilities, the necessary clearance equipment, and the required information technology, we could navigate these challenges more effectively".*

One senior EOCO official captured the dilemma:

> *“I would argue that the challenges we face are the same as those confronting our nation. It boils down to a matter of priorities: what do we, as a society, choose to prioritise? Therefore, in my view, the issue is not that they are unaware of the problems; rather, it is about what they choose to prioritise and how they allocate their resources. Furthermore, I believe it is beneficial that we are engaging in extensive public discussions, particularly regarding infrastructural development. However, I also think that discussions surrounding infrastructural development should encompass accountability and the battle against corruption. We cannot advance our infrastructure while neglecting other critical issues. Thus, it is a shared responsibility; even if we are not directly accountable for certain infrastructural projects, as citizens, it is our duty to ensure that we contribute effectively in whatever small ways we can”.*

It was widely accepted that the financial demands of these institutions far exceed the available budgets, which means there is a significant attrition rate in the private sector, and modern tools, along with specialised skills, such as forensics, are in short supply.

> *"Every year, we are expected to accomplish more, yet our budget and staffing levels do not correspond to the workload."*

> *"It is impossible to combat corruption using only paper and pens."*

> *"Ultimately, it comes down to the availability of resources... The agency is not being provided with the necessary resources."*

Research indicates that stable and predictable funding, aligned with operational plans, is essential for effective enforcement; insufficient resources effectively undermine Anti-Corruption Agencies (ACAs) (OECD; TI). The World Bank emphasises that specialised staffing and digital tools are vital supplements to the legal framework.

The reform strategy should include medium-term expenditure frameworks, safeguarding core investigative capabilities, and offering financial incentives for retaining difficult-to-hold skills, such as digital forensics and forensic accounting. Additionally, establishing shared service hubs for digital forensics and e-discovery that serve CHRAJ/EOCO/OSP/A-G, along with donor-supported equipment renewal cycles every three years. Moreover, a targeted capacity pipeline, including scholarships and bonded fellowships, should be developed for prosecutors and forensic auditors.

Respondents strongly endorsed these reforms. One asserted:

> *"Give the Auditor-General and OSP direct access to their funds from Parliament, then we will see real independence."* Another added: *"Starving these institutions of funds is the quietest but most effective way of killing the anti-corruption fight."*

The study additionally revealed that participants supported enhancing funding opportunities, as well as the resources and capabilities of these agencies. According to participants' perspectives, Ghana ought to create a specific anti-corruption fund that is secured within the national budget to support NACAP activities, investigations, prosecutions, and witness protection. Furthermore, there should be programs aimed at capacity development, ensuring ongoing in-service training for investigators, prosecutors, procurement officers, and auditors in areas such as forensic accounting, digital forensics, case management, and asset recovery. Efforts should be made to fortify human resources systems to guarantee background checks, integrity assessments, and merit-based recruitment; implement competency frameworks and career advancement linked to performance and integrity.

The study noted that the Implementation note must be structured to enable the Ministry of Finance to establish a NACAP budget line; collaborate with the Ghana Statistical Service, universities, and development partners to develop training curricula.

In conclusion, to enhance Ghana's anti-corruption framework, it is essential to institutionalise budgetary autonomy through reforms. This includes implementing Direct Parliamentary Appropriation, whereby the budgets for anti-corruption agencies are allocated directly by Parliament, akin to the Electoral Commission, thereby eliminating executive influence.

Furthermore, it is crucial to establish Multi-Year Budgeting to secure long-term funding commitments, ensuring operational stability and facilitating comprehensive planning. Additionally, the creation of Ring-Fenced Funding is necessary, mandating that a specific percentage of the national budget be designated for accountability institutions, thus shielding them from political discretion.

Moreover, it is important to implement Performance-Linked Disbursements, which, while maintaining autonomy, would connect resource allocations to transparent performance metrics to bolster accountability. Lastly, the introduction of Independent Financial Oversight is vital, which involves establishing a parliamentary sub-committee dedicated to monitoring anti-corruption funding to ensure timely disbursement and to avert executive delays.

8.4 Human Resource Autonomy/Independence

Another critical challenge identified in the study is the lack of human resource autonomy for Ghana’s anti-corruption institutions. Although agencies like CHRAJ, EOCO, the OSP, and the Auditor-General’s Office are formally independent, their staffing and internal promotions are often influenced by the executive, undermining operational autonomy.

Respondents repeatedly emphasised that political control over appointments, transfers, and promotions creates vulnerabilities. One respondent observed:

> *"If the President can hire and fire the heads of these institutions at will, then how can they be truly independent?"* Another lamented, *"Even junior officers are not spared. People are seconded from ministries, and their loyalty is often to their parent ministry, not the anti-corruption agency they are working in."*

Others stressed that this dependence undermines morale and professionalism:

> *"Officers who refuse to play politics are sidelined, while those who are loyal to political patrons get promoted. It kills motivation and weakens institutional credibility."* Another pointedly stated: *"When staff are not protected from political victimisation, corruption cases become selective. They go after small fish while big fish are spared."*

The literature aligns with these concerns. Doig and McIvor (2020) argue that human resource autonomy is a cornerstone of institutional independence, without which anti-corruption agencies are reduced to extensions of the ruling elite. Gyimah-Boadi (2021) further notes that Ghana's anti-corruption landscape suffers from "executive capture" precisely because appointments and dismissals are used as tools of control. Comparative experiences provide strong evidence: in Hong Kong, the Independent Commission Against Corruption (ICAC) was successful partly because it controlled its own recruitment and career development, insulating staff from political manipulation (Quah, 2017). Similarly, in Botswana, the Directorate on Corruption and Economic Crime (DCEC) has greater staff independence, which scholars link to its relatively better performance compared to peers in the region (Sebudubudu, 2014).

Respondents strongly supported such measures. One concluded:

> *"Until the staff themselves are independent from political bosses, we will never have strong anti-corruption institutions."* Another reinforced this, stating: *"Real independence is not just in the law, it is in who controls your job, your promotion, and your career security."*

Personnel regulations must safeguard investigators and prosecutors against arbitrary transfers, especially during critical investigations. Such transfers should necessitate written, reviewable justifications, and essential case teams ought to maintain their positions for the entirety of their cases. Additionally, agencies should eliminate the practice of indefinite "acting" leadership by implementing time-limited, merit-based recruitment processes. As one interviewee remarked:

> *"They transfer key officers mid-investigation; that's how you take the oxygen from a case."*

For human resource insulation and tenure security, respondents concluded that:

> *"We must implement regulations that prohibit mid-case transfers or secondments of investigators and prosecutors unless there is a written, reviewable justification; we should ensure that case teams have tenure for the duration of the case. Additionally, we ought to transform long-standing 'acting' positions into time-limited roles that are filled through a competitive process. Furthermore, it may be beneficial to establish an independent disciplinary and appointments board for anti-corruption agencies. In Ghana, it is common for key officers to be transferred during ongoing investigations. This raises the question of why tenure security is so fragile... One can remain in an 'acting' capacity indefinitely. We can draw lessons from exemplary practices such as those of the OECD and UN, where these organisations emphasise merit-based staffing and the autonomy of human resources for integrity bodies".*

This is consistent with Hope's (2017) research on Kenya's anti-corruption commission, which revealed that politically motivated reshuffling compromised institutional memory and hindered case advancement.

Improve Staff Development: Staff development is an essential component of any organisation. Numerous anti-corruption agencies have encountered difficulties with staff retention, especially among their legal professionals, due to disparities within the public sector. Furthermore, the limited prospects for private practice and extended working hours have complicated efforts to attract and keep legal experts. To tackle these issues, policy suggestions should concentrate on enhancing staff development opportunities. This may involve offering professional development initiatives, such as training programs and career progression opportunities, to draw in and retain highly skilled personnel. Moreover, addressing inequalities in the public sector, such as salary differences, could lead to improved staff retention rates.

The following are the views shared by the participants:

> *"We engage in extensive human resource capacity building, providing opportunities abroad, training sessions overseas, sometimes at no cost, and similar initiatives, so we educate individuals."*

Respondent, Civil Society Organisation said;

> *"Therefore, if one wishes to discuss the development of human resources or the enhancement of workforce skills, it is essential to ensure that training is provided to individuals as part of this process. This presents a challenge for us in Ghana, as we need to ensure that many of our professionals, staff, and workers are afforded the opportunity to improve their skills. To truly excel as a professional, one must be able to advance through the ranks in a transparent*

manner, facilitated by established human resource processes. The training component is crucial, and it is imperative that we take this matter seriously. It is vital for us to promote staff development to the greatest extent possible. A system should be in place that allows for the development of individuals and provides them with opportunities for advancement. In situations where individuals are not being developed, it is likely that there will be stagnation in career progression, which can adversely impact workforce morale".

An audit consultant concluded that;

"Consequently, I believe it is crucial to invest in our human resources, as they are the driving force behind our endeavours. Moreover, it is essential to invest in the ongoing education and training of our staff, enabling them to better understand the issues at hand and effectively communicate these to the public. Thus, the continuous education and training of staff is of utmost importance for them to fully grasp and appreciate the implications of their responsibilities".

In conclusion, to enhance the autonomy of human resources in Ghana, several reforms are essential. There should be Fixed-Term Appointments with Security of Tenure, which implies that the leaders of OSP, EOCO, CHRAJ, and the Auditor-General's Office must have fixed terms that are safeguarded against arbitrary dismissal, akin to the model of the Electoral Commission. Parliament ought to create an independent Service Commission, which entails the establishment of an Anti-Corruption Human Resource Commission to supervise recruitment, promotions, and transfers, independent of executive influence. It is imperative to implement Merit-Based Recruitment, institutionalising transparent recruitment processes with oversight from Parliament and civil society observers. Furthermore, capacity development should be enhanced by investing in specialised training and professional career paths for staff, thereby reducing reliance on secondments from other ministries. Lastly, it is

crucial to ensure Whistleblower Protection for Staff, with safeguards in place to protect officers from victimisation when they resist political pressure.

8.5 Enhance Legal and Procedural Effectiveness

A recurring theme from the findings is that Ghana's anti-corruption institutions often suffer from legal ambiguities and procedural loopholes that weaken their effectiveness. While institutions such as the Office of the Special Prosecutor (OSP), CHRAJ, EOCO, and the Auditor-General's Office have formal mandates, respondents emphasised that weak enabling laws and overly bureaucratic procedures reduce their ability to prosecute cases successfully. One respondent lamented:

> *"Too many corruption cases collapse in court not because there was no evidence, but because of legal technicalities and loopholes the defence lawyers exploit."* Another remarked: *"By the time a case travels through the slow court system, public interest dies out, and sometimes files mysteriously go missing. The legal processes themselves become a shield for corruption."*

Several respondents also pointed to the lack of harmonisation across laws governing anti-corruption bodies:

> *"The OSP, EOCO, and CHRAJ operate with overlapping mandates and sometimes conflict in court. Instead of reinforcing each other, their laws create bottlenecks."* Another stressed: *"If the legal frameworks are not tightened, anti-corruption will remain an endless cycle of reports without results."*

These frustrations echo scholarly critiques. Atuguba (2016) argues that Ghana's anti-corruption legal regime is fragmented and incoherent, creating fertile ground for procedural challenges that delay or derail prosecutions. Gyimah-Boadi (2021) similarly highlights how

Ghana's weak enforcement culture is aggravated by procedural inefficiencies, including lengthy trial processes and appeals that can stretch cases for over a decade. Comparative research also shows parallels: in Nigeria, scholars note that anti-corruption cases often fail because of endless adjournments and weak legal drafting (Okafor, 2020). Conversely, countries like Rwanda and Botswana have reduced such bottlenecks by establishing specialised anti-corruption courts that fast-track cases (Sebudubudu, 2014).

Respondents strongly endorsed these solutions. One suggested:

> *"We need a special court for corruption cases; otherwise, these cases will keep dragging on until everyone forgets about them."* Another added: *"If we don't reform the laws, politicians will keep hiding behind technicalities to escape accountability."* As respondents stressed, *"anti-corruption is only as strong as the laws backing it, and right now, those laws are too weak to bite."*

In a similar vein, the research indicated that participants advocated for various reforms necessary to ensure improved legal and procedural effectiveness as well as the integrity of the anti-corruption institutions within the country. Firstly, they called for expedited legislative reforms to address existing loopholes (for instance, broadening the criminalisation of private sector corruption where appropriate, and tightening regulations concerning political party financing and conflicts of interest).

Respondents strongly endorsed this reform. One remarked:

> *"If Parliament takes ownership of oversight, agencies won't be so easily captured. It will give them the breathing space to act without fear."* Another insisted: *"Oversight shouldn't just be financial; it should be about independence, performance, and credibility."*

Furthermore, Ghana ought to bolster whistleblower protections by refining the implementing regulations of the Whistleblower Act: establishing anonymous reporting channels, providing financial and legal safeguards for whistleblowers, and ensuring prompt follow-up.

Also, it is essential to accelerate case management and establish specialised anti-corruption courts (or dedicated dockets) to minimise delays and enhance conviction rates.

The implementation note is that the case management should collaborate with the Attorney General, Judicial Service, and Parliament to prioritise reform bills and allocate resources for specialised dockets.

The research indicated that it is necessary to create a case referral system within the legal framework regulating audit reporting in the country. In turn, there was a consensus among the respondents that the current laws need to be revised to incorporate referral mechanisms into audit reporting, thereby making it obligatory to forward significant findings to the OSP or the Attorney-General's office. Similarly, participants advocated for granting the OSP the authority to commence prosecutions based on the Auditor-General's reports without the necessity of the Attorney-General's approval, particularly in situations where conflicts of interest may arise. The following excerpt illustrates the perspectives of the respondents:

> *"If the OSP is to be genuinely independent, then referrals from the Auditor-General should not be processed through the AG's office."*

Fragmented Inter-Agency Coordination: In a similar manner, to address the issue of Fragmented Inter-Agency Coordination at its inception, respondents recognised that overlapping mandates and ad hoc referrals lead to duplication, loss of evidence, and unresolved cases. As they expressed concisely:

"You can have CHRAJ… EOCO… and the OSP are also investigating, yet there is no communication among them, resulting in evidence being duplicated or even lost."

"By the time the case transitions from the Auditor-General to CHRAJ, then to EOCO, and ultimately to the Attorney-General, the trail has gone cold…."

"We lack a shared database or digital case tracking system across agencies."

The literature and comparative studies suggest that failures in coordination represent a fundamental enforcement weakness; jurisdictions that have formalised collaborative workstreams have seen improvements in charging speed and asset recovery. South Africa's Fusion Centre (NPA/Hawks/SIU/FIC/Treasury), Indonesia's KPK triage with police & AGO, and Kenya's Multi-Agency Team (EACC-DPP-DCI-Judiciary) utilise weekly case conferences, shared analytics, and integrated dashboards to minimise duplication.

Regarding a reform strategy to address the fragmentation of anti-corruption agencies, the establishment of a National Anti-Corruption Case Dashboard is proposed to create a secure, inter-agency platform that assigns a lead agency, shared dossier numbers, joint evidence plans, and time-bound milestones from referral to verdict. A mandatory Monthly case-conference protocol should be instituted, chaired alternately by the OSP and the Attorney-General; standard referral templates and chain-of-custody rules must be established. To ensure effectiveness and compliance, a legislative framework should be implemented to compel agencies to cooperate, with sanctions for non-compliance.

Weak Enforcement & Prosecution Gaps: Concerning the issues of inadequate enforcement and gaps in prosecution, the study indicated that exposure does not consistently translate into

sanctions, leading to selective or delayed prosecutions that undermine deterrence. The following statements were made:

> *"They arrived with great fanfare… we desire to see convictions, not merely press conferences."*
> *"The reports exist… Yet what transpires? Very little."*
> *"Audit inquiries are received… but when prosecutions falter… public interest wanes."*

Research indicates that the gap in exposure and enforcement is well-recognised in Ghana and throughout Sub-Saharan Africa (Boakye & Atuguba; Osei-Assibey; World Bank 2020). The period of strong independence of Indonesia's KPK illustrates how timely, high-profile prosecutions can alter expectations; similarly, South Korea combined robust forensic methods with specialised dockets to enhance conviction rates.

For Ghana to effectively implement strategies to address this issue, it is essential to have prosecutor-led investigations for intricate corruption cases (involving prosecutors from the outset). There should also be specialised anti-corruption dockets/judges and expedited timelines for economic crimes. The reforms should prioritise asset recovery, which broadens the application of non-conviction-based forfeiture while ensuring court-monitored transparency.

In conclusion, the evidence substantiates that Ghana's battle against corruption is hindered not only by political interference but also by inadequate legal and procedural frameworks that impede justice and weaken institutional efficacy. Enhancing laws, optimising procedures, and establishing specialised courts would significantly contribute to bridging enforcement gaps and reinstating public confidence.

To address these gaps, improving legal and procedural efficacy necessitates a series of reforms. Legislative harmonisation should be implemented to clarify the mandates of the OSP, EOCO, CHRAJ, and the Auditor-General, thereby preventing duplication and forum shopping. Ghana ought to create dedicated Fast-Track Anti-Corruption Courts with stringent timelines for corruption cases to avert procedural delays. Additionally, an Evidence and Disclosure Reform should be initiated to modernise evidentiary rules, incorporating digital and forensic evidence while streamlining disclosure processes to eliminate delays and prevent file manipulation. The establishment of Case Tracking Systems is essential, introducing digital platforms for monitoring corruption cases that are accessible to oversight bodies and civil society organisations, ensuring transparency in legal proceedings. Furthermore, enhancing capacity building for prosecutors and judges through regular training in financial crimes and corruption law is crucial to improving technical competence in complex cases.

8.6 Operational Firewalls

A recurring finding from the study is that Ghana's anti-corruption institutions are highly vulnerable to informal political directives, which undermines their independence in practice. Respondents consistently noted that while laws establish formal autonomy, the reality is that political elites often interfere through behind-the-scenes instructions, subtle threats, or selective approvals. One interviewee explained:

> *"The laws look good on paper, but when a powerful politician calls and tells you to slow down a case, there is no firewall to protect the institution from caving in."* Another stressed: *"It is not always open interference, it is the quiet calls, the subtle hints, and sometimes the promise of promotions that compromise investigations."*

Scholars describe this as the problem of “informal capture.” Gyimah-Boadi (2021) observes that in Ghana, anti-corruption agencies operate under a dual reality: formal laws provide autonomy, but informal networks of political patronage erode it in practice. Similarly, Fjeldstad and Isaksen (2018) argue that African anti-corruption reforms fail when agencies lack “operational firewalls” to shield them from the political networks they are meant to investigate.

Comparative lessons underscore the significance of such firewalls. In Hong Kong, the effectiveness of the Independent Commission Against Corruption (ICAC) was partially attributed to statutory regulations that forbid political directives in casework, supported by robust internal whistleblower protections (Quah, 2017). In Botswana, the Directorate on Corruption and Economic Crime (DCEC) created internal integrity units that monitored attempts at political interference, thus preserving credibility (Sebudubudu, 2014).

To enhance Ghana’s battle against corruption, operational firewalls must be institutionalised through the following strategies: firstly, by Statutory Prohibitions, laws should clearly criminalise political directives aimed at altering, delaying, or terminating corruption investigations. Secondly, Independence Reports, agencies such as the OSP, EOCO, and CHRAJ should be mandated to publish annual "independence reports" that detail any attempts at interference. Thirdly, Whistleblower Protections, internal officers should have legal avenues to report external pressures without fear of retaliation, and anonymously. Fourthly, Integrity Committees, each anti-corruption institution should set up an independent oversight unit tasked with monitoring political contacts and ensuring adherence to operational independence. Fifthly, Case Management Systems, digitised case-tracking systems that are accessible to Parliament and civil society, would complicate efforts to shut down or delay politically sensitive cases quietly.

Respondents endorsed such reforms. One suggested:

> *"If institutions had to report every time a politician called to interfere, people would think twice before picking up the phone."* Another added: *"Technology can be the shield, when cases are logged in open systems, you can't kill them quietly."*

Ultimately, operational firewalls represent the missing link between de jure independence and de facto independence. Without them, anti-corruption institutions risk remaining vulnerable to informal pressures that undermine credibility, delay justice, and perpetuate impunity.

Statutory reforms must prevent informal directives from political figures. All policy guidance ought to be documented, non-case-specific, and made publicly available. Additionally, agencies should keep public records of meetings held between political leaders and heads of anti-corruption bodies. This recommendation is a direct response to testimonies such as:

> "*We still receive calls: 'slow down'."*

Public Perception and Trust Deficits: Regarding public perception and trust deficits, the results of this study indicate that a lack of trust hinders reporting, witness cooperation, and compliance. As summarised in the following statement:

> *"People are weary of hearing the same scandals… nothing ever changes. When the Auditor-General identifies individuals and no action is taken, the public believes that the system shields the powerful."*

In relation to this, the Afrobarometer reveals ongoing perceptions of extensive corruption and a low probability that authorities will respond to reports; trust both facilitates and is a consequence of credible enforcement.

Several respondents expressed support for public case-milestone reporting, which would involve tracking the progression from referral to charges, trial, judgment, and recovery through a single portal; quarterly "state of cases" briefings could be implemented to enhance public interest and confidence. There should be a practical application of the whistleblower act and witness protection, including the provision of rapid anonymity tools and relocation funds. The government ought to establish citizen feedback mechanisms, where complaint tracking numbers are accessible to the public along with a continuous flow of updates.

The Legal and Procedural Bottlenecks: The findings indicated that processes reliant on paper, repeated adjournments, and interlocutory disputes hinder trials; inadequate evidence packaging compromises the chain of custody.

> *"Cases prolong indefinitely… the evidence is poorly packaged, witnesses are not secured, and judges continue to adjourn."*
> *"You may spend years… due to incessant interlocutory applications and jurisdictional disputes."*

Literature suggests that achieving success in intricate financial crime cases depends on specialised court tracks, early involvement of prosecutors, digital evidence systems, and restrictions on delaying tactics (UNODC; OECD; World Bank). Rwanda and Indonesia have reported quicker resolutions through fast-track dockets and electronic evidence management.

Ghana has the potential to alleviate these bottlenecks by establishing anti-corruption procedural rules, where statutory limits on adjournments and interlocutory appeals are addressed on paper within designated days. The government could implement electronic evidence and electronic filing with a robust chain of custody. Mandatory pre-trial case readiness conferences should be conducted to finalise witness lists, exhibits, and trial

schedules. By adopting these strategies, Ghana may successfully enhance its efforts in the timely combat against corruption.

A Comprehensive Research-for-Reform Initiative to confront corruption directly: Investigating natural experiments related to independence and funding. Monitor outcomes before and following direct parliamentary appropriations (including charging speed, conviction rates, and asset recovery). Utilise benchmarks derived from World Bank governance indicators.

An example of process-tracing through case journeys involves mapping 50 identified cases from audit exposure to their outcomes, assessing loss points (such as referral delays and evidence deficiencies). Leverage insights from your respondents regarding when the "trail goes cold" as hypotheses.

Implement a coordination pilot randomised controlled trial (RCT) that introduces standardised referral templates along with monthly case conferences for a selected group of MDAs, comparing time-to-charge with control groups, and drawing insights from designs in South Africa, Kenya, and Indonesia. Create public trust dashboards that connect quarterly case milestone publications to Afrobarometer-style mini-surveys assessing perceived responsiveness; evaluate whether increased transparency influences the likelihood of reporting.

8.7 Strengthened Parliamentary Oversight

The findings highlight that Ghana’s anti-corruption institutions often suffer from executive dominance in budget allocations and political manipulation of their independence.

Respondents repeatedly emphasised that Parliament must become a stronger counterweight to the executive if these institutions are to function effectively. As one respondent explained:

> *"When the same executive you may have to investigate is the one holding your purse strings, independence becomes a façade."* Another added: *"We need Parliament to step up not just to rubber-stamp budgets, but to demand accountability on whether agencies are truly free from political interference."*

To address this concern, scholars have proposed enhancing legislative oversight structures. Gyimah-Boadi (2021) argues that Parliament must play a proactive role in insulating anti-corruption bodies from executive overreach through statutory mechanisms. Similarly, Boakye and Atuguba (2013) suggest that "credible parliamentary oversight remains a missing link in Ghana's anti-corruption framework," where legislative inertia has allowed executive capture to persist. Comparative evidence reinforces this view: South Africa's Public Protector reports directly to Parliament rather than the executive, which has been critical to its credibility (Calland, 2013). Likewise, in Indonesia, the Corruption Eradication Commission (KPK) was strengthened by legislative oversight committees tasked with monitoring budgets and annual performance (Meagher, 2020).

Parliament should establish a cross-party Integrity and Anti-Corruption Committee with the authority to ensure prompt budget allocations and to review annual reports on independence and performance. Compared to executive oversight, parliamentary governance can serve as a counterbalance to presidential power, as shown by experiences in South Africa, where South Africa's Public Protector is directly accountable to Parliament, a framework that limits executive influence (Calland, 2013).

A viable reform strategy for Ghana is the establishment of a **cross-party Integrity and Anti-Corruption Committee** within Parliament, endowed with the authority to:

- **Ensure prompt budget allocations** by mandating automatic releases of funds appropriated for anti-corruption agencies, thereby preventing the executive from using budgetary delays as a tool of control.
- **Review annual reports** submitted by institutions such as CHRAJ, EOCO, and the OSP, with the power to summon agency heads to answer questions on operational independence and performance.
- **Publish annual oversight reports** assessing the independence and effectiveness of anti-corruption agencies, creating a feedback loop between Parliament, civil society, and the public.

Respondents strongly supported this line of reform. One remarked;

> *"If Parliament takes ownership of oversight, agencies won't be so easily captured. It will give them the breathing space to act without fear."*

Another respondent added:

> *"Oversight shouldn't just be financial; it should be about independence, performance, and credibility."*

Ultimately, strengthened parliamentary oversight represents both a safeguard and a confidence-building measure. By creating a credible buffer between anti-corruption bodies and executive control, Parliament can restore trust and ensure that these agencies fulfill their mandates effectively. As one civil society respondent concluded:

> *"Only when Parliament steps up can we truly talk of independence for our watchdogs."*

Parliament's Public Accounts Committee should have expanded authority to summon and sanction ministries that delay funds or obstruct anti-corruption agencies. Introduce a statutory duty on the government to table "interference complaints" before Parliament within a specified period. For example;

> *"Parliament ought to initiate hearings regarding appointments, budgets, and annual performance; it should possess the power to enforce timely disclosures, along with a prohibition against interfering with ongoing cases. This aligns with the local context where procurement and audit follow-ups are overlooked unless the Presidency indicates interest. Strong parliamentary oversight serves to counterbalance this situation".*

Enhancing Political Will: Enhancing political will is a crucial policy recommendation for the successful implementation of institutional reforms aimed at combating corruption. Political will is vital for resource allocation, the implementation of anti-corruption measures, and the enforcement of ethical conduct within the public sector. In the absence of political will, these reforms risk becoming mere declarations of intent without genuine execution. Consequently, it is imperative for government officials and leaders to prioritise the battle against corruption and actively endorse and implement institutional reforms. This may entail fostering a culture of accountability, ensuring repercussions for corrupt actions, and upholding the independence of institutions dedicated to combating corruption. By enhancing political will, the government can showcase its dedication to transparency, accountability, and good governance, which are crucial for ongoing advancement in the struggle against corruption. The following are the views shared by the participants:

> *"Political will plays a significant role in combating corruption in Ghana, necessitating leadership from the highest levels. The absence of political will adversely impacts the entire system. There have been occasions where even straightforward cases, when they reach a*

certain stage, are influenced by politicians seeking to dismiss them, thereby affecting the commission in that regard".

"Therefore, it is essential to have individuals who possess the political will to act correctly, those who are dedicated to ensuring that such occurrences do not take place, and those who are determined to ensure that if we make two steps forward, we do not regress by three... Consequently, addressing corruption in this manner presents considerable challenges... The responsibility lies with the leaders and how they are perceived in relation to integrity issues... motivating, the military has a unique approach to addressing these areas."

Enhancing political will is vital for the successful execution of institutional reforms aimed at combating corruption. Political will is essential for resource allocation, the implementation of anti-corruption measures, and the enforcement of ethical standards within the public sector. Participants highlighted the necessity for government officials and leaders to prioritise the battle against corruption and to actively endorse and execute institutional reforms. They proposed that fostering a culture of accountability, ensuring repercussions for corrupt actions, and supporting institutional independence can contribute to strengthening political will. The deficiency of political will impacts the entire system, making it imperative to have dedicated leaders to effectively combat corruption.

8.8 Civic and Media Oversight

The findings also revealed that civil society organisations (CSOs) and the media are indispensable in safeguarding anti-corruption institutions from political interference. Respondents emphasised that while laws and oversight structures are crucial, they are often undermined in practice unless external watchdogs actively monitor, report, and mobilise public pressure. As one interviewee noted:

> *"Citizen pressure and media sunlight are the only things politicians fear consistently."* Another respondent highlighted the role of civil society in exposing interference: *"When CSOs track cases and blow the whistle on stalled investigations, it makes it harder for politicians to sweep issues under the carpet."*

Scholarly literature supports these perspectives. Gyimah-Boadi (2021) argues that public accountability coalitions, comprising CSOs, investigative journalists, and advocacy groups, are critical for strengthening institutional resilience against elite capture. Similarly, Bratton and Logan (2019) show that in African democracies, media exposure of corruption increases citizen demand for accountability and reduces the likelihood of political cover-ups. In Ghana, the role of investigative journalism, exemplified by Anas Aremeyaw Anas' exposés, has repeatedly forced state institutions to act where official inertia prevailed (BBC, 2018; Frimpong, 2020).

Comparative experiences reinforce this. In South Africa, investigative outlets like *amaBhungane* and civil society litigation by organisations such as Corruption Watch have significantly strengthened accountability by forcing Parliament and courts to act on executive corruption (Calland, 2013). In Kenya, joint CSO–media coalitions have pressured anti-corruption agencies to publish quarterly reports on high-profile cases, which has increased public scrutiny (TI-Kenya, 2020).

To implement this in Ghana, respondents highlighted that reforms must: Formalise civic oversight mechanisms by allowing CSOs to participate in parliamentary oversight hearings concerning anti-corruption agencies. Require public disclosure of all corruption-related cases identified by the Auditor-General, OSP, EOCO, and CHRAJ, thus enabling the media and civil society to monitor progress. Enhance investigative journalism by safeguarding journalists against harassment, lawsuits, and political retaliation, ensuring they can report

without fear. Create public dashboards that enable citizens and CSOs to track the status of investigations and prosecutions. Respondents strongly endorsed such measures. One concluded:

> *"Without the media shouting and civil society pushing, these institutions will remain vulnerable to capture. They need external eyes to keep them honest."*

Civil society and the media ought to assume a watchdog function by observing and publicising attempts at interference. It is essential for agencies to be mandated to release an annual "independence report" that outlines any obstructions encountered. As one respondent pointed out:

> *"Citizen pressure and media scrutiny are the only factors that politicians consistently fear. Whistleblowers won't come if they think the 'big men' will call it off."*

One of the significant obstacles in executing institutional reforms aimed at combating corruption is the insufficient involvement of civil society and the media. To tackle this issue, policy suggestions emphasise the necessity of enhancing engagement with public institutions. This entails ensuring that public institutions recognise their duties and responsibilities in the battle against corruption, as well as equipping them with the essential resources and support to effectively implement anti-corruption initiatives. Furthermore, it requires the establishment of partnerships and collaborations with civil society to foster a collective sense of accountability for preventing and addressing corruption. By involving civil society organisations, a heightened sense of shared responsibility and dedication towards combating corruption can be cultivated, potentially resulting in the implementation of more effective anti-corruption strategies. Below are the views shared by the participants.

> *"It is crucial to involve public institutions and agencies to bolster the fight against corruption. Collaborative efforts are needed to enhance awareness, promote transparency and accountability,*

and motivate the reporting of corrupt activities. This can be accomplished through regular stakeholder meetings, partnerships, and collaborations."

The assertion below emphasises that structural reforms should be paired with tools that enhance accountability, such as the engagement of civil society in combating corruption and addressing corruption-related issues within the country:

"Involving public institutions in the struggle against corruption is extremely important because, as I mentioned, corruption is not an individual issue; it is a systemic problem. We interact with all these public institutions, which is the fundamental essence of our work. We have indeed collaborated extensively with the Ministry of Finance, providing numerous capacity-building and training programs for them. Our efforts extend beyond mere investigation; we also prioritise significant engagements. We have involved them in our initiatives and are making progress".

According to the CHRAJ Director;

"Engagement has been crucial to our operations because, as outlined in our act, we are required to collaborate with these institutions and obtain information from them".

Participants highlighted the challenges posed by insufficient engagement with civil society and the media in implementing anti-corruption reforms. To tackle this issue, policy recommendations suggest enhancing engagement with public institutions, including the media and civil society organisations, through awareness-raising, resource provision, and partnership development. Involving public institutions can foster a sense of collective responsibility and commitment to combating corruption, resulting in more effective anti-corruption strategies. Participants underscored the necessity of regular stakeholder meetings, partnerships, collaborations, capacity building, and training programs to engage public

institutions effectively. They highlighted the critical need for engagement to bolster the fight against corruption, recognising that corruption is a systemic challenge.

8.9 Conclusion

Mitigating the challenges faced by anti-corruption institutions, such as political interference and ensuring institutional independence, necessitates reforms across various dimensions: appointments, funding, staffing, operations, and oversight. In the absence of these protective measures, Ghana's anti-corruption institutions will continue to be perceived as "watchdogs on a leash. As respondents have repeatedly noted, "independence on paper" must be complemented by genuine financial, legal, and operational autonomy to hold significance. Comparative insights and academic recommendations support the notion that structural insulation, rather than simply legislative requirements, serves as the cornerstone for effective anti-corruption enforcement.

It is essential to identify areas for improvement based on the continuous evaluation of institutional reforms and to ensure the effective execution of anti-corruption strategies. These evaluations should be performed regularly to assess the progress made towards achieving the intended outcomes and to identify any obstacles that may impede the implementation process. Consequently, policy recommendations aimed at addressing these challenges should be formulated and executed accordingly. This strategy will contribute to ensuring that the reforms stay pertinent and effective in combating corruption. Furthermore, regular evaluations can offer valuable insights to policymakers, assisting them in refining their policies and strategies for the best possible results.

CHAPTER NINE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

9.1 Introduction

This concluding chapter synthesises the main insights derived from the study on Institutional Reforms and the Fight Against Corruption in Ghana since the 1992 Constitution. It revisits the key objectives of the research, highlights the main findings, and draws together the contributions to theory, policy, and practice. The chapter also outlines the limitations of the study, provides recommendations for strengthening Ghana's anti-corruption framework, and suggests directions for future research.

9.2 Summary of Chapters

Chapter One - Introduction: The first chapter sets the foundation of the study by outlining the research problem of persistent corruption in Ghana despite multiple institutional reforms since the 1992 Republican Constitution. It presented the research objectives, which sought to examine institutional reforms, assess their effectiveness in promoting transparency and accountability, and explore the challenges facing anti-corruption bodies. The chapter justified the significance of the study, emphasising its relevance to governance scholarship and policy practice. It also clarified the research questions, scope, and structure of the thesis.

Chapter Two - Literature Review: This chapter critically reviewed existing scholarship on corruption, governance, and institutional reforms in Africa and beyond. It explored theoretical perspectives such as institutionalism, governance theory, and the principal-agent problem. The review highlighted gaps in existing literature, particularly the lack of empirical studies connecting Ghana's institutional reforms to measurable anti-corruption outcomes. By

situating Ghana's reforms within comparative African experiences, the chapter provided a conceptual and theoretical basis for the analysis.

Chapter Four - Methodology: The third chapter explained the research design and methodology, which adopted a qualitative approach rooted in case study design. Data were collected primarily through semi-structured interviews with key stakeholders, including public officials, civil society actors, and experts. Documentary analysis complemented the primary data. The chapter also outlined sampling strategies, ethical considerations, and data analysis procedures. It justified the appropriateness of a qualitative approach for uncovering the lived experiences, perceptions, and institutional dynamics of anti-corruption reforms.

Chapter Five - Institutional Reforms in Ghana's Anti-Corruption Strategy: This chapter examined the institutional reforms introduced after the 1992 Constitution. It discussed the establishment and evolution of key anti-corruption institutions such as CHRAJ, EOCO, the Financial Intelligence Centre, the Office of the Special Prosecutor, and the Auditor-General's Office. The analysis revealed that while these institutions were created to strengthen accountability, their effectiveness has often been constrained by political interference, overlapping mandates, and resource limitations.

Chapter Six - Effectiveness of Anti-Corruption Institutions in Promoting Accountability: This chapter focused on the second research objective by evaluating how anti-corruption institutions promote transparency and accountability in Ghana. Evidence from respondents suggested that while institutions such as the Auditor-General and Public Procurement Authority have improved monitoring and oversight, their impact is diluted by weak enforcement, delayed prosecutions, and selective justice. The chapter highlighted how citizen

trust is affected when institutional efforts do not translate into visible accountability for high-profile offenders.

Chapter Seven - Challenges Facing Anti-Corruption Institutions: The chapter addressed the third objective, analysing the challenges undermining anti-corruption reforms. Key themes included political interference, inadequate resources, fragmented inter-agency coordination, weak enforcement and prosecution gaps, public trust deficits, and legal bottlenecks. Respondents emphasised that these challenges collectively erode institutional independence and effectiveness, thereby sustaining a culture of impunity. The chapter compared Ghana's experiences with other African countries, underscoring the structural and political economy constraints of corruption control.

Chapter Nine - Conclusion and Recommendations: The final chapter synthesised the findings, drew out the thesis's contributions to literature and policy, and provided actionable recommendations. It emphasised the need for constitutional safeguards for institutional independence, parliamentary oversight, human and financial resource autonomy, and improved prosecutorial collaboration. It concluded that reforms must go beyond institutional creation to address political capture, resourcing, and enforcement to build lasting integrity systems.

9.3 Summary of Key Findings

9.3.1 Institutional reforms introduced after the 1992 Constitution

The analysis shows that the institutional reforms introduced after the 1992 Constitution were aimed at strengthening democratic governance and providing a framework for combating corruption through the establishment and empowerment of key accountability bodies. Reforms included the creation or reconfiguration of institutions such as CHRAJ, the Auditor-General's Office, EOCO, the Public Procurement Authority, and, later, the Office of the

Special Prosecutor, each tasked with specific mandates to enhance transparency, accountability, and oversight in public administration. The summary highlights that these reforms were significant in laying the foundation for Ghana's anti-corruption framework by institutionalising checks and balances and aligning governance with democratic principles. The key finding is that while these reforms have expanded the institutional landscape for accountability and anti-corruption, their impact has been uneven due to resource limitations, overlapping mandates, and varying degrees of independence, indicating that reforms must be continuously strengthened to translate institutional presence into tangible reductions in corruption.

The summary of institutional reforms introduced after the 1992 Constitution shows that Ghana has undertaken significant efforts to establish a framework for promoting accountability, transparency, and integrity in governance. Key reforms included the establishment or strengthening of institutions such as the Commission on Human Rights and Administrative Justice (CHRAJ), the Auditor-General's Office, the Economic and Organised Crime Office (EOCO), the Public Procurement Authority (PPA), and later the Office of the Special Prosecutor (OSP). These institutions were created to address various aspects of corruption, ranging from human rights abuses and administrative justice to procurement monitoring, financial intelligence gathering, and independent prosecution of corruption-related cases. The reforms were also guided by constitutional principles of good governance and were designed to provide oversight, deter corrupt practices, and promote public accountability across state institutions. Together, these reforms reflected Ghana's recognition of the need to build a robust anti-corruption architecture as part of consolidating democracy.

9.3.2 Effectiveness of Anti-corruption Institutions in Promoting Transparency and Accountability in Public Service Delivery

The assessment of the effectiveness of anti-corruption institutions in promoting transparency and accountability in public service delivery indicates that these bodies have contributed positively to shaping Ghana's governance framework, but face persistent operational and structural challenges that limit their full impact. Institutions such as the Auditor-General's Office, CHRAJ, EOCO, and the Office of the Special Prosecutor have played critical roles in exposing financial irregularities, investigating corruption cases, and creating public awareness around accountability. Their presence has provided an important deterrent effect, encouraged public debate on corruption, and enhanced scrutiny of public officials. However, their effectiveness has often been undermined by inadequate resources, weak enforcement of recommendations, bureaucratic bottlenecks, and political interference, which together diminish their ability to ensure systemic change.

The key finding is that while anti-corruption institutions have been instrumental in promoting a culture of transparency and accountability, their overall effectiveness in transforming public service delivery remains limited. Successes have often been short-term or case-specific, lacking the sustained enforcement needed to generate wider institutional trust. The persistence of corruption despite the existence of these bodies suggests that effectiveness requires not only the enforcement of their mandates but also reforms that guarantee independence, adequate funding, inter-agency collaboration, and stronger follow-up mechanisms on audit and investigative reports. Thus, the effectiveness of these institutions is conditional on the broader political and governance environment, meaning that without structural and systemic reforms, their ability to achieve transformative accountability outcomes will remain constrained.

9.3.3 Challenges Anti-Corruption Institutions Face in Implementing Reforms and Building Public Trust

The exploration of the challenges confronting anti-corruption institutions in Ghana reveals that, despite their critical role in governance, they continue to face systemic obstacles that weaken their performance and credibility. Key issues include political interference in appointments, budgetary allocations, and operational decision-making, which compromises their independence and effectiveness. In addition, inadequate financial and human resources hinder their ability to investigate, prosecute, and follow through on cases effectively. Fragmented coordination among agencies further leads to duplication of roles, gaps in enforcement, and inefficiencies that allow corruption cases to stall or go unresolved. These challenges are compounded by lengthy legal processes and procedural bottlenecks, which delay justice and diminish the deterrent effect of anti-corruption interventions.

The key finding is that these structural and operational weaknesses directly affect the ability of anti-corruption institutions to implement reforms and build public trust in their work. Limited independence, insufficient resources, and weak enforcement mechanisms contribute to perceptions of selective justice and fuel public scepticism about the state's commitment to tackling corruption. The inability to secure convictions in high-profile cases further erodes citizen confidence, reinforcing a belief that anti-corruption efforts target only the less powerful. To build trust and legitimacy, reforms must address these institutional weaknesses by ensuring operational autonomy, providing adequate resources, streamlining legal procedures, and fostering stronger inter-agency collaboration. Without tackling these systemic barriers, anti-corruption institutions risk being viewed as symbolic rather than effective instruments in the fight against corruption.

9.3.4 Strategies to Deal with the Challenges Faced by Anti-Corruption Institutions

The analysis of strategies to deal with the challenges facing anti-corruption institutions highlights the need for comprehensive reforms that go beyond the creation of institutions to address the structural and systemic barriers limiting their effectiveness. The summary indicates that strengthening institutional independence is paramount, particularly in safeguarding agencies from political interference in appointments, budgets, and operations. Budgetary autonomy, merit-based recruitment, and clearly defined mandates are also essential to ensure efficiency and reduce duplication of roles. Equally important is the need to enhance inter-agency coordination through information sharing, joint case management systems, and regular collaboration platforms, which would minimise overlaps and maximise resource use. These strategies collectively point to the need for a governance framework that allows institutions to function independently, transparently, and in alignment with national anti-corruption priorities.

The key finding is that addressing the challenges of anti-corruption institutions requires not only technical and administrative reforms but also broader political will and societal support. Institutions can only be effective when adequately resourced, empowered to enforce their mandates, and protected from external pressures. Strategies such as operational firewalls against interference, the establishment of accountability mechanisms like parliamentary oversight committees, and the adoption of technology-driven tools for case tracking and audit follow-up are critical in enhancing their credibility. Moreover, rebuilding public trust depends on institutions demonstrating impartiality, securing high-profile convictions, and ensuring transparency in their operations. Ultimately, the effectiveness of these strategies will determine whether anti-corruption institutions can transition from symbolic entities into truly transformative actors in Ghana's fight against corruption.

9.4 Contributions of this Thesis to Knowledge

The research presents multiple unique contributions to the body of knowledge. Although certain contributions might be perceived as merely offering empirical evidence, others enhance the existing literature and theories regarding policy implementation, public sector institutional reforms, the battle against corruption, and governance-related issues. Some results corroborate established literature, yet there are novel and intriguing findings that offer additional insights. These contributions are outlined as follows.

9.4.1 Contribution to the Literature

This thesis makes a significant contribution to the existing literature by delivering a thorough and context-specific examination of how institutional reforms following the adoption of the 1992 Constitution have influenced the battle against corruption in Ghana. It broadens current discussions by transcending mere descriptive narratives of anti-corruption institutions to critically evaluate their effectiveness, challenges, and future prospects. The research enhances the comprehension of Ghana's governance framework by providing empirical evidence obtained from interviews with key stakeholders, illuminating the real-world experiences of institutional performance and reform results. By concentrating on the interaction between institutional design, political influence, and operational capacity, the thesis deepens the conversation on institutionalism and governance, especially within the African context, where corruption has remained persistent despite reform initiatives.

Moreover, the thesis identifies both the achievements and shortcomings of Ghana's anti-corruption institutions in fostering transparency, accountability, and public trust. It underscores how reforms intended to establish robust oversight mechanisms can occasionally be compromised by systemic weaknesses such as political interference, resource limitations, and coordination deficiencies. This detailed analysis enriches the literature by connecting

theoretical perspectives on governance with the practical challenges of institutional execution. Additionally, the study establishes a foundation for comparative analyses by placing Ghana's experiences within the wider trends of institutional reforms in post-transition democracies. In this manner, it propels academic discussions on how context-specific political, legal, and administrative factors influence the outcomes of anti-corruption reforms, providing a valuable reference for future research and policy formulation in the realm of governance and accountability.

9.4.2 Contribution to Policy

This thesis contributes to policy by providing evidence-based insights that highlight the strengths and weaknesses of Ghana's anti-corruption framework, offering clear directions for reform. It identifies critical gaps in institutional independence, resource allocation, enforcement mechanisms, and coordination, which have direct implications for policymaking. By outlining how political interference and budgetary dependence weaken the credibility of anti-corruption agencies, the thesis underscores the importance of enacting policy measures that safeguard autonomy and ensure predictable, transparent funding streams. It also emphasises the need for stronger oversight mechanisms, such as parliamentary committees and independent monitoring bodies, to ensure accountability in the operations of anti-corruption institutions. These insights provide policymakers with a roadmap for designing reforms that are not only structural but also operational, aimed at strengthening the resilience of institutions against external pressures.

In addition, the thesis makes a practical contribution by proposing strategies that directly respond to the challenges identified in the field, including enhanced prosecutorial partnerships, automated case-tracking systems, inter-agency coordination platforms, and improved whistleblower protections. Such recommendations bridge the gap between

institutional mandates and effective delivery, providing actionable policy options that can be adapted to Ghana's governance context. By linking the effectiveness of anti-corruption institutions to broader issues of public trust and service delivery, the thesis also informs policy debates on how anti-corruption efforts can be better integrated into national development priorities. In doing so, it equips policymakers with knowledge that supports the design of holistic, sustainable reforms capable of transforming Ghana's anti-corruption architecture into a more effective tool for governance and accountability.

9.4.3 Contribution to Practice

This thesis enhances practical applications by providing guidance aimed at fortifying the operations of anti-corruption institutions in Ghana. By leveraging the experiences and viewpoints of respondents, it emphasises actionable strategies that these institutions can implement to boost their effectiveness in the fight against corruption. For instance, the focus on adequate resources and operational independence lays the groundwork for practitioners within these agencies to advocate for reforms that strengthen their ability to conduct investigations, audits, and prosecutions. Furthermore, the study highlights the significance of collaboration and coordination among agencies, offering insights into how institutions can minimise role duplication and instead foster synergies that amplify their impact. These findings act as a crucial resource for practitioners aiming to convert broad institutional mandates into more effective and coherent operational strategies.

In addition to internal reforms, the thesis also contributes to practice by emphasising the necessity of public trust, transparency, and accountability in maintaining the credibility of anti-corruption initiatives. Practitioners can utilise these insights to create and execute programs that enhance citizen engagement, such as regular public reporting, case-tracking systems, and civic education campaigns. These initiatives not only improve institutional

visibility but also establish legitimacy by showcasing impartiality and effectiveness in tackling corruption. By concentrating on the practical aspects of institutional operations and the expectations of citizens, the thesis offers practitioners a framework that connects policy objectives with implementation, ensuring that anti-corruption institutions can more effectively fulfill their mandates and foster a stronger culture of accountability in Ghana.

9.5 Limitations of the Study

The limitations of this study are mainly associated with the methodological and contextual limitations that influenced the study's scope. Firstly, the dependence on a qualitative research framework, specifically semi-structured interviews and document analysis, implies that the results reflect perceptions, experiences, and interpretations that may not fully encompass the quantitative extent of corruption or institutional performance. Although this method offered profound insights, it also restricted the capacity to generalise findings across all sectors or institutions in Ghana. Moreover, access to certain high-ranking officials and sensitive information was limited, which may have affected the thoroughness of the perspectives collected. Consequently, the study was constrained by the availability of respondents and the potential for bias in self-reported opinions from individuals closely engaged in anti-corruption initiatives.

Another limitation pertains to the wider socio-political environment in which the research was undertaken. Corruption is a highly politicised and sensitive issue in Ghana, and as a result, some respondents may have withheld information or given cautious responses due to concerns about political repercussions. This context also complicated the independent verification of certain claims. Additionally, the study primarily concentrated on institutional reforms implemented since the 1992 Constitution, which, while important, may not consider informal practices, cultural dynamics, or grassroots viewpoints that also affect the efficacy of anti-corruption efforts. These limitations indicate that while the findings are significant for

comprehending the institutional aspects of anti-corruption in Ghana, they should be understood within the confines of the study's design and contextual limitations.

9.6 Recommendations

This thesis has examined the role of institutional reforms in Ghana's fight against corruption since the adoption of the 1992 Constitution. The findings reveal that, although several institutions have been established to promote accountability and transparency, their effectiveness remains undermined by challenges such as political interference, inadequate resources, weak enforcement mechanisms, and fragmented inter-agency coordination. Building on the analysis and insights from respondents, this chapter proposes a set of recommendations aimed at strengthening anti-corruption institutions and enhancing their capacity to promote good governance in Ghana. These recommendations are organised under key thematic areas to align with the identified challenges.

9.6.1 Strengthening Institutional Independence

- Anti-corruption agencies such as CHRAJ, EOCO, the OSP, and the Auditor-General's Office should be granted constitutional protections similar to those of the Electoral Commission to insulate them from executive control.
- Appointment and removal processes for the leadership of these institutions should be transparent, merit-based, and subject to parliamentary scrutiny.
- Operational autonomy should be guaranteed to allow institutions to discharge their mandates without political interference.

9.6.2 Ensuring Budgetary Autonomy

- Direct parliamentary budgetary allocations should be instituted to reduce the over-reliance on the executive for funding.

- Multi-year budgetary commitments should be introduced to enhance financial stability and long-term planning.
- Robust financial reporting and accountability mechanisms should be implemented to ensure prudent use of resources.

9.6.3 Enhancing Enforcement and Prosecution

- Stronger prosecutorial partnerships should be developed between the OSP, the Attorney-General, and the Auditor-General to bridge enforcement gaps.
- Special fast-track courts should be established for corruption-related cases to minimise legal delays.
- High-profile cases should be prioritised to demonstrate impartiality and restore public confidence.

9.6.4 Improving Inter-Agency Coordination

- A National Anti-Corruption Case Review Board should be created to oversee and harmonise case management across institutions.
- Automated case-tracking systems should be implemented to increase transparency and reduce duplication.
- Joint task forces and inter-agency collaborations should be institutionalised to promote synergy in anti-corruption efforts.

9.6.5 Investing in Human and Technical Resources

- Adequate recruitment and training of investigators, auditors, and prosecutors should be prioritised.
- Institutions should adopt modern digital tools, including data analytics, e-procurement systems, and audit software.

- Continuous professional development should be institutionalised to enhance technical expertise.

9.6.6 Strengthening Civic and Media Oversight

- Civil society organisations and the media should be empowered with legal protections and strengthened access to information.
- Public education campaigns should be expanded to encourage citizen participation in reporting corruption.
- Strategic partnerships between civil society and state agencies should be promoted to enhance transparency.

9.6.7 Enhancing Legal and Procedural Reforms

- The Whistleblower Act should be fully implemented, ensuring anonymity and comprehensive witness protection.
- Procedural bottlenecks within the judiciary should be addressed to expedite corruption cases.
- Enforceable sanctions should be introduced for non-compliance with audit and anti-corruption recommendations.

9.6.8 Rebuilding Public Trust

- Anti-corruption institutions should adopt regular public reporting and periodic updates on ongoing cases.
- Open data portals should be introduced to allow citizens to monitor progress in anti-corruption work.
- Equal treatment of all offenders, including politically exposed persons, should be ensured to strengthen perceptions of fairness.

9.7 Additional Recommendations for the Stakeholders in the Anti-Corruption Ecosystem

9.7.1 Policy Recommendations

Interms of policy recommendations, the study recomends that government should;

- Modernise and strengthen the legal framework to ensure it is just, comprehensive, and enforceable. This involves closing legislative loopholes, updating antiquated laws to address contemporary challenges like digital privacy and cybercrime, and ensuring laws align with international human rights standards. A robust legal foundation is essential for providing clarity, protecting rights, and holding all actors accountable.
- Invest in the resources, training, and infrastructure of public institutions to effectively implement policies. This means providing adequate funding for agencies, modernising their technological systems, and ensuring continuous professional development for civil servants. Strengthened institutions are more resilient to corruption, can deliver services efficiently, and are better equipped to handle complex, cross-sectoral challenges.
- Foster sustained commitment from leadership to champion and see through difficult reforms. This requires building cross-party consensus on critical national issues, shielding long-term policy goals from short-term political cycles, and ensuring transparency in decision-making. Demonstrating genuine political will is crucial for building public trust, mobilising bureaucratic action, and driving meaningful, lasting change.
- Actively involve citizens in the policy process through transparent communication and participatory mechanisms. This can be achieved by making government data accessible, creating formal channels for public consultation on draft legislation, and supporting civil society organisations. An engaged citizenry acts as a watchdog,

provides valuable grassroots feedback, and ensures that policies remain grounded in the needs of the people they are meant to serve.

9.7.2 Recommendations for Government

- Enact a "Lobbying Transparency Act" that mandates a publicly accessible, real-time registry of all meetings between senior officials and lobbyists, including the topics discussed. This law would move beyond declarative ethics rules to create enforceable transparency, allowing citizens and journalists to track corporate and special interest influence on policy-making directly.
- Legally guarantee the budgetary independence of key oversight institutions, such as the Office of the Special Prosecutor or the National Audit Office, by linking their funding to a fixed, automatic percentage of the national budget. This would insulate them from the threat of financial strangulation by the executive branch, ensuring they have the stable resources needed to investigate corruption without fear of reprisal.
- Publicly introduce and champion constitutional or legislative amendments to establish a "Cross-Party Commission on National Priorities" with the power to place critical long-term issues (e.g., climate change, public health) onto a mandatory parliamentary voting schedule. This demonstrates a commitment to rising above short-term political cycles and forces legislative action on issues vital to the nation's future.
- Legally mandate and fund "Citizen Assemblies" for major national projects, where a randomly selected, demographically representative group of citizens is convened to review evidence, deliberate, and provide formal, binding recommendations to parliament on specific issues. This moves public engagement from mere consultation to a shared governance model, building public trust and generating more legitimate policy outcomes.

9.7.3 Recommendations for Institutions

1. For the Commission on Human Rights and Administrative Justice (CHRAJ): Establish dedicated Regional Anti-Corruption and Pro-Integrity Units in all 16 regions, equipped with specialised investigators and public educators. These units would decentralise CHRAJ's mandate, bringing complaint intake, investigation, and integrity education closer to rural and underserved communities. This physically reduces barriers for citizens to report corruption and human rights abuses, moving beyond the concentration of services in major cities.

2. For the Office of the Special Prosecutor (OSP): Create specialised, rapid-response investigative units focused on cybercrime, illicit financial flows, and public procurement fraud. This institutionalises expertise within the OSP, allowing for proactive intelligence-led operations rather than solely reactive investigations. By focusing on complex, high-tech crimes, these units would be better equipped to trace and recover stolen assets, demonstrating a tangible impact.

3. For the Audit Service: Mandate and resource the establishment of a Forensic Audit Unit and a dedicated "Follow-Up and Recovery Directorate." The Forensic Audit Unit would move beyond routine financial audits to actively uncover complex fraud and procurement manipulation. The Follow-Up Directorate would have the explicit mandate to track the implementation of audit recommendations across all MDAs and pursue the recovery of disallowed expenditures through the courts, ensuring audits lead to concrete consequences.

4. **For the Judiciary (Judicial Service):** Establish specialised Anti-Corruption Courts or designated judge circuits with accelerated procedures for handling corruption and financial crime cases. This measure would help clear case backlogs, ensure judges develop expertise in complex financial matters, and signal a commitment to swift justice. It directly addresses the

perception and reality of delayed trials, which can often lead to the collapse of prosecution cases.

9.7.4 Recommendations for the Civil Society Organisation

1. For Civil Society Organisations (CSOs): Formalise coalition-building by establishing a permanent national accountability network, modelled on the STAR-Ghana approach, with a shared strategy and pooled funding mechanisms. This would allow diverse CSOs to speak with a unified, louder voice on critical national issues, preventing governments from dividing them and presenting a consolidated front for advocacy. A structured coalition can also coordinate citizen-led tracking of government promises, making accountability efforts more systematic and less ad hoc.

2. For Grassroots & Community-Based Organisations: Develop and implement localised "Social Auditing" toolkits to train community members to monitor specific projects in their districts, such as school feeding programs, rural road construction, or NHIS fund usage. This empowers citizens at the grassroots level with the skills to directly scrutinise how public resources are spent in their immediate environment, generating concrete, hyper-local evidence that can be escalated to formal anti-corruption bodies.

3. For Media Houses & Associations: Adopt and institutionalise the "Investigative Consortia" model, where multiple media outlets jointly fund, produce, and publish major investigative reports under a shared banner. This approach distributes the financial cost and, crucially, the political risk of sensitive investigations. By presenting a united front of major outlets, it makes it more difficult for powerful actors to target or intimidate a single journalist or news organisation, thereby protecting individual reporters and ensuring critical stories see the light of day.

4. For Journalism & Media Training Institutions: Integrate dedicated "Solutions Journalism" and "Follow-Up Reporting" modules into journalistic training and practice, moving beyond merely exposing problems. This involves training journalists to also report on evidence-based responses to corruption and governance failures, and to systematically track the outcomes of past exposés and official inquiries. This shifts the media narrative from one-off scandals to sustained pressure for resolutions, highlighting what works and holding officials accountable for implementing solutions.

9.7.5 Recommendations for Donors & International Partners

1. On Funding Modalities: Shift a significant portion of funding from short-term project support to long-term, flexible, core institutional funding for key accountability institutions (e.g., CHRAJ, Audit Service, Anti-Corruption Agencies). This should be coupled with performance-based tranche disbursement linked to mutually agreed-upon, publicly disclosed milestones. This provides the predictable, multi-year resources necessary for strategic planning and insulates institutions from political pressure, rewarding demonstrable progress rather than just activity.

2. On Coordination and Alignment: Establish and contribute to a unified Multi-Donor Governance Trust Fund, managed by an independent secretariat, that aligns all partner support behind a single national anti-corruption strategy. This eliminates fragmented, duplicate projects and reduces the administrative burden on host governments. It signals a unified commitment from the international community, forcing the government to engage with a coordinated position rather than engaging in "donor-shopping."

3. On Supporting Civil Society and Media: Create dedicated, protected funding mechanisms for investigative journalism and legal support for civic activists, administered by

independent, arms-length bodies. This ensures resources flow directly to frontline actors and watchdogs, safeguarding their operational independence from both donors and host governments. This includes funding for strategic litigation and physical/digital security, enabling them to operate safely in increasingly restrictive environments.

4. On Leveraging International Systems: Systematically use their diplomatic presence and membership in international financial bodies to publicly report on and advocate for the implementation of key governance reforms, such as the enforcement of audit recommendations or the passage of critical legislation. This combines quiet diplomacy with the strategic use of public statements and the conditioning of broader economic support on concrete, verifiable actions, raising the political and financial cost of inaction for the host government.

9.7.6 Recommendations for the Academia

1. Research & Data: Establish dedicated "Governance and Anti-Corruption Research Hubs" within universities to conduct longitudinal studies and produce evidence-based policy briefs on issues like procurement fraud, political financing, and institutional performance. This moves beyond ad-hoc research to create a sustained, data-driven resource for reformers, providing objective analysis that can counter political rhetoric and inform public debate with hard evidence.

2. Curriculum & Pedagogy: Mandate and design interdisciplinary, applied ethics and civic responsibility modules as a graduation requirement for all students, particularly in professional fields like law, engineering, business, and medicine. This embeds integrity at the foundational level of professional development, using case studies from the local context to

equip future leaders with the moral framework and practical skills to resist corruption in their respective fields.

3. Public Engagement & Bridge-Building: Create formal "Policy Labs" or "Clinics" that serve as neutral convening platforms, bringing together CSOs, government officials, and media for evidence-based dialogue on specific reform challenges. This allows academia to act as an honest broker, translating complex research into accessible formats and facilitating collaborative problem-solving, thereby bridging the gap between theory and practice.

4. Institutional Practice: Adopt and publicly disclose a "Transparency in University Operations" charter, detailing clear procedures for public procurement, staff recruitment, and student admissions to mitigate internal corruption risks. By holding itself to the highest standards of integrity in its own operations, the academic sector builds its moral authority to hold others accountable. It serves as a practical model of good institutional governance for the wider society.

9.7.7 Theoretical Implications: Linking Theory to Practice in Governance Reform

Principal-Agent Theory & Institutional Dependence: The persistence of corruption confirms the core Principal-Agent problem, where the "Agents" (public officials) act against the interests of the "Principals" (the citizens). This is exacerbated when oversight institutions (the mechanism for the principals' control) are themselves dependent on the political will of the very Agents they are meant to monitor

Practical Justification for Reforms: This directly justifies recommendations aimed at breaking this dependency. For example: The call for budgetary independence for the OSP and CHRAJ is a direct application of Principal-Agent theory. It seeks to reconfigure the institutional relationship, making the watchdog accountable to the law and the public (the true Principal),

rather than to the executive (the Agent). Similarly, strengthening coalitions like STAR-Ghana empowers the "Principals" (citizens) to collectively hold their "Agents" accountable.

Deterrence Theory & The Certainty of Punishment: Theoretical Implication: Weak and inconsistent sanctions fundamentally undermine Deterrence Theory, which posits that rule-breaking is deterred by the certainty, severity, and celerity (swiftness) of punishment. The current environment creates a high-opportunity, low-risk calculus for corrupt acts.
The practical Justification for Reforms reports that this theory demands reforms that increase the likelihood and speed of meaningful consequences. Introspectively, establishing specialised Anti-Corruption Courts addresses the "celerity" and "certainty" by reducing delays and building judicial expertise. Creating a Forensic Audit Unit and Follow-Up Directorate within the Audit Service enhances "certainty" by actively pursuing the recovery of stolen funds. Investigative media consortia increase the "certainty" of exposure, a non-legal but powerful form of sanction.

9.7.8 Additional Theoretical Linkages

Institutional Theory: The recommendation for long-term donor funding for institutional capacity aligns with this theory, which emphasises that robust, formalised routines and professional norms are key to predictable and legitimate state behaviour. Weak institutions are susceptible to capture and personalistic rule.

Collective Action Theory: The call for civil society coalitions and media consortia directly addresses a core collective action problem. While everyone benefits from less corruption (a public good), no single individual or organisation may have the incentive or capacity to fight it alone. These coalitions are a practical solution to overcome this barrier and act collectively.

9.7.9 Conclusion

The recommendations outlined above are aimed at transforming Ghana's anti-corruption institutions into effective, independent, and trusted actors in the governance system. Addressing political interference, resource inadequacies, enforcement gaps, and coordination challenges is central to building credibility and strengthening accountability. Ultimately, the success of these reforms depends not only on institutional redesign but also on political commitment and societal support. By implementing these strategies, Ghana can move closer to building a resilient anti-corruption framework that upholds the principles of transparency, integrity, and accountability, thereby deepening democratic governance and restoring public trust.

This multi-faceted framework, targeting legal, institutional, political, civic, international, and academic spheres, provides a holistic blueprint for reform. If implemented cohesively, these interlocking measures can transform Ghana's governance landscape by insulating accountability institutions from political interference, empowering citizens and media as vigilant watchdogs, and embedding integrity into the fabric of the state and society. Ultimately, by translating this robust strategy from theory into sustained practice, Ghana can strengthen its anti-corruption architecture, rebuild eroding public trust, and secure a more transparent and accountable foundation for its democratic future.

9.7 Directions for Future Research

This study has offered significant insights into the impact of institutional reforms on Ghana's anti-corruption initiatives since the 1992 Constitution was adopted; however, it also paves the way for additional exploration. Future investigations should broaden the analytical framework by integrating a comparative approach with other African nations that have enacted similar institutional reforms. Such comparative analyses could assist in identifying best practices,

emphasising contextual variations, and evaluating the applicability of successful reform models to Ghana.

Moreover, research could delve into grassroots viewpoints by exploring how citizens, local communities, and non-state actors perceive and experience anti-corruption reforms, as this bottom-up perspective remains insufficiently examined in existing literature.

Another promising direction for future research involves employing mixed-method strategies that merge qualitative insights with quantitative assessments of corruption trends, institutional efficacy, and public confidence. Longitudinal studies would also prove beneficial in monitoring the long-term effects of reforms and determining whether recent innovations, such as the creation of the Office of the Special Prosecutor or the implementation of digital procurement systems, are viable over time. Additionally, research could explore the influence of emerging technologies like big data analytics, blockchain, and artificial intelligence in enhancing accountability frameworks. By addressing these topics, future academic work can enrich the understanding of the changing dynamics of anti-corruption initiatives and aid in the formulation of more effective and contextually relevant reforms in Ghana and beyond.

9.8 Concluding Remarks

This thesis concludes that while Ghana has made commendable progress in building a robust anti-corruption institutional architecture since 1992, the persistence of political interference, weak independence, and limited enforcement undermines its effectiveness. Institutional reforms, without deeper political commitment and operational autonomy, risk becoming symbolic rather than transformative. Ultimately, the fight against corruption in Ghana requires not only strong institutions but also strong political will, active civic oversight, and sustained public trust.

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