CONCERNED CITIZENS CALLING FOR PARLIAMENTARY PROBE INTO EOCO'S FAILURE TO INVESTIGATE MONEY LAUNDERING ALLEGATIONS AGAINST CECILIA DAPAAH AND HUSBAND (MR OSEI KUFFOUR)

Our Ref: MLK/MFD/044/24 **Your ref:** **Date: 15th May 2024**

THE RIGHT HONORABLE SPEAKER OF PARLIAMENT
PARLIAMENT HOUSE
CANTOMENT - ACCRA

ATTTENTION: HON KINSFORD SUMANA BAGBIN

Dear Sir,

PETITION FOR PARLIAMENTARY PROBE INTO EOCO'S FAILURE TO INVESTIGATE THE MONEY LAUNDERING ALLEGATIONS AGAINST CECILIA DAPAAH – ARTICLE 103 OF THE CONSTITUTION (1992) AND STANDING ORDERS OF PARLIAMENT

We the underlined being citizens of Ghana and interested in promoting and sustaining Ghana's democracy and the fight against corruption which has retarded Ghana's progress for decades, wish to petition your high office for a probe on the above matter.

1. It is the situation that the Economic and Organized Crime Office (EOCO), led by its executive secretary Maame Yaa Tiwaa Addo-Danquah, has chosen not to investigate the allegations of money laundering against Cecilia Dapaah. EOCO claim that they cannot comprehend the basis of the OSP's opinion that Madam Dapaah (former minister for Sanitation and Water Resources) and her husband were potentially involved in money laundering regarding the substantial sums of cash discovered in their residence and in various bank accounts.

Antecedents

2. The antecedents to the EOCO decision are that on the 21st of January, 2024, the OSP handed over the docket in respect of the investigations of Madam Dapaah for corruption and corruption related offences to EOCO on the basis that in the opinion of the OSP the investigation so far tilted towards money laundering and structuring. That is to say the OSP at the time did not find any evidence of corruption and corruption related offences against Madam Dapaah.

3. However, EOCO upon receipt of the docket, did not act timeously to seize the money that the OSP was returning to Madam Dapaah as publicly stated by the OSP. Indeed, there are many stories online which show various legal commentators and anti-corruption crusaders admonishing Madam Addo-Danquah to ensure that she or her representatives were on site to also seize the money that the OSP was about to return to Madam Dapaah. The money seized by OSP was a sum of US$ 590,000.00 and over GH₵ 2,700,000.00. The seizure was done in one of Madam Dapaah and her husband's homes in Abelenkpe, Accra upon searching it. The OSP also froze Madam Dapaah's accounts which also run into millions of Ghana Cedis and Dollars.

4. Quite apart from the above, EOCO also wrote a letter to the Attorney-General (hereinafter 'A-G') on the 15th of February 2024 to ask for directions on the investigations. We find this decision untenable because it is trite that from the facts of this case, the evidence presented by the OSP and other publicly available evidence, Madam Dapaah had as of that time and till date has not been able to satisfactorily explain the source of the money. Indeed, she tried to give explanations, but those explanations failed. Some of those varying accounts are as follows. The original one million dollars (US$ 1,000,000.00) that was stolen from her home belong to her deceased brother. Secondly, it was said the money was funeral donations of her deceased brother funeral.

5. However, Madam Dapaah subsequently recanted the statements when the widow of the deceased brother sought to sue her for the recovery of the money. She also subsequently informed the OSP that the money was from two cosmetic businesses she owns. But a search at the Company House and further investigations by the OSP revealed that those businesses did not belong to her. **Attached is a copy of the OSP report as exhibit C.** So, quite clearly, Madam Dapaah has not been able to explain the source of money and that information is in the public domain.

6. The failure to explain the sources should have been the cornerstone in the investigation. This is due to the fact that section 1(3) of the Anti-Money Laundering Act, 2020 (Act 1044) states:

> "Where a person under investigation for money laundering is in possession or control of property which the person cannot account for and which is disproportionate to the income of that person from known sources, that person shall be deemed to have committed an offence under subsection (2).

Annexed is a copy of the law **as exhibit D**.

It is evident and quite clear that with ample evidence available, accompanied by a docket that contains over twenty (20) witness statements, it is highly doubtful that EOCO cannot comprehend the details of the docket.

7. Another salient fact that should help is that EOCO released a press statement that asserted that EOCO had returned the docket to the OSP on 3rd May, 2023. However, a few days later, when Madam Addo- Danquah was interviewed on the matter, she among others stated that she was about to send the docket to the OSP; meaning the press release was false. This is another fact that calls for a probe because it suggests a deliberate attempt to cover up the crime that has been committed in this case.

8.It is also instructive that on Saturday 4th May 2024, the A-G stated on radio (Joy Fm) that EOCO had finished its investigation into the matter which directly contradicts a statement in the A-G's representative's letter to the EOCO that investigation was yet to commence. Attached is a copy of the programme and the letter as **exhibits A and B respectively**.

In the circumstances, we humbly petition your high office to set up a bipartisan committee to probe the lapses including inactions on the part of EOCO, the A-G etc.

Humbly submitted.

Yours truly,

1. Dr. Adam Bonaa

2.Daniel Yaw Domelevo

3. Justice Abdulai Esq

4.Martin Kpebu

5. Dr Nana Yaw Akwada

6. Prof. Ransford Gyampo

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

NO.	NAME	OCCUPATION	SIGNATURE
1.	Derek Nestor	Accountant	
2.	Djan Saviour	Uber driver	
3	Samad Sukur	Teacher	
4	Mohamed Fatia	Nurse	
5.	Godsway Doku	Banker	
6	Sawer Emmanuel	Electrician	
7.	Agartha Frempomaa	Student	
8.	Mabel Chidiga	Overseer (church)	
9.	Ohemen Forson	Student	
10.	Forson Charles	student	
11.	Saviour Mustapha	Car garage Operator	
12	Susuana Amuah	Seamtress	
13.	Matilda Mumo	Apprentice Seamtress	
14	Kintoh Charity	Apprentince Seamtress	

I have read and understood the content of this document

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

NO.	NAME	OCCUPATION	SIGNATURE
15.	Nana Yaa Abrafi Ackah	Apprentice Seamstress	
16.	Amadu Ibrahim	Food Seller	
17.	Dramani Sammy	Corn mill Operator	
18	Comfort Afedo	Teacher	
19	Twasam Evans	Mechanic	
20	Alato Katie Owusu	Administrator	
21	Lawrence Anku	Nurse	
22	Bernice Avorije	Shop Attendant	
23	Benjamin Kubin	Driver	
24	Yen Bonaa	Student	
25	Latypha Muhammed	Ghana Fire Service	
26	Denda Sarmed	Aluminium	
27	Francis Tetteh	Student	
28	Kuranteng Eric	Student	

I have read and understood the content of this document

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

NO.	NAME	OCCUPATION	SIGNATURE
29	Anim Dennis	Student	
30	Patrick Katey	Driver	
31	Badu Sophia	Student	
32	Rosemond Appiah	Customer Relations	
33	Emmanuel Agomna	Business Owner	
34	Franklin Kweku Ahli	Mechanic	
35	HIATEPE RICHARD	Mechanic	
36	Seraphine Dekn	Fuel Attendant	
37	Micheal Deky	Carpenter	
38	Wisdom Afenyo	Teacher	
39	Avorgie Thomasia	Seamstress	
40	Julius Asiko	Mason	
41	David Hanson	Spraying	
42	Danyo Francis	Auto Electrician	

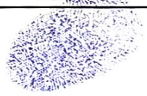
I have read and understood the content of this document

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

NO.	NAME	OCCUPATION	SIGNATURE
43	Frada Seng	Sole proprietor	
44	Frankign Owusu Afriyie	Geeuro X Specialist	
45	Geoffrey Amegavi	upholstery works	
46	Gamor Rose	Seamstress	
47	Yakumah Damianus	Account Officer	
48	Benjamin Doh	Ghana Fire Service	
49	Julius Koomson	Ghana Police Service	
50.	Ballah Abdul Ganiyu	Account officer	
61.	Mahama Hadi	Ambulance Service	
52.	Adam Mutari	Trader	
53	Makuli Abdi	driver	
54	Charles Seke	Security	
55	Agbeko Sampson	Prisons Officer	
56	Borkie Beatrice	Police	

I have read and understood the content of this document

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

No.	NAME	OCCUPATION	SIGNATURE
1	Doris Issah	Caterer	
I Frank Asiko have read and explained the content of this document to Doris Issah in Twi a language he / she understands. Sign			
2	Asibia Issah	Nurse	
I Frank Asiko have read and explained the content of this document to Asibia Issah in Twi a language he / she understands. Sign			
3	Nkansah Ishmael	Security	
I Frank Asiko have read and explained the content of this document to Nkansah Ishmael in Twi a language he / she understands. Sign			
4	Eunice Baateman	Tailor	
I Frank Asiku have read and explained the content of this document to Eunice Baateman in Twi a language he / she understands. Sign			
5	Elizabeth Adjei	Caterer	
I Frank Asiko have read and explained the content of this document to Elizabeth Adjei in Twi a language he / she understands. Sign			
6	Gloria Essel	Tailor	
I Frank Asiko have read and explained the content of this document to Gloria Essel in Twi a language he / she understands. Sign			
7	Eric Appiah	Mason	
I Frank Asiko have read and explained the content of this document to Eric Appiah in Twi a language he / she understands. Sign			

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

No.	NAME	OCCUPATION	SIGNATURE
8	Adu Johnson	Electrician	
I Frank Asiko have read and explained the content of this document to Adu Johnson in Ewe a language he / she understands. Sign			
9	Reuben Avoryie	Taxi Driver	
I Frank Asiko have read and explained the content of this document to Reuben Avoryi in Ewe a language he / she understands. Sign			
10	Genevieve Sackey	Fashion Designer	
I Frank Asiko have read and explained the content of this document to Genevieve Sackey in GA a language he / she understands. Sign			
11	Anthony Teye	Welder	
I Frank Asiko have read and explained the content of this document to Anthony Teye in Twi a language he / she understands. Sign			
12	Saraphine Ameyor	Factory Hand	
I Frank Asiko have read and explained the content of this document to Saraphine Ameyo in Ewe a language he / she understands. Sign			
13	Seidu Saaka	Welder	
I Saibu Mustapha have read and explained the content of this document to Seidu Saaka in Ganja a language he / she understands. Sign			
14	Abdulai Abu	Welder	
I Saibu Mustapha have read and explained the content of this document to Abdulai Abu in Twi a language he / she understands. Sign			

CONCERNED CITIZENS FOR PARLIAMENTARY PROBE INTO EOCO LAPSES IN INVESTIGATING CECILIA DAPAAH'S MONEY LAUNDERING CASE

No.	NAME	OCCUPATION	SIGNATURE
15	Segah Emmanuella	Trader	
I Frank Asiko have read and explained the content of this document to Segah Emmanuella in Ewe a language he / she understands. Sign			
16	Grace Baffie	Trader	
I Frank Asiko have read and explained the content of this document to Grace Baffie in Twi a language he / she understands. Sign			
17	Michael Ahin	Spare Parts dealer	
I Frank Asiko have read and explained the content of this document to Michael Ahin in Twi a language he / she understands. Sign			
18	Gabriel Tetteh	Taxi Driver	
I Frank Asiko have read and explained the content of this document to Gabriel Tetteh in Ga a language he / she understands. Sign			
19	Appiah Danso	Baker	
I Frank Asiko have read and explained the content of this document to Appiah Danso in Twi a language he / she understands. Sign			
20	Emmanuel Sarfo	Tiler	
I Frank Asiko have read and explained the content of this document to Emmanuel Sarfo in Twi a language he / she understands. Sign			
21	Afron Martey	Vulganizer	
I Frank Asiko have read and explained the content of this document to Afron Martey in Ga Adangbe a language he / she understands. Sign			

EXH 'B'

THE LAW PLATFORM
The Law & More

REPUBLIC OF GHANA

OFFICE OF THE
ATTORNEY-GENERAL
AND MINISTRY OF JUSTICE

P. O. Box MB 60, Ministries, Accra
Digital Address: GA-110-0587
Tel: +233 302 665 051
My Ref: GR/PD/199/24
Your Ref: A/117/117/V.5/41
Date: 25th April 2024

REQUEST FOR DIRECTIONS IN THE MATTER OF THE REPUBLIC VS CECILIA ABENA DAPAAH & DANIEL OSEI KUFFOUR; A REFERRAL BY THE SPECIAL PROSECUTOR TO THE ECONOMIC AND ORGANISED CRIME FOR MONEY LAUNDERING INVESTIGATIONS

We refer to your letter dated 21st February 2024 requesting directions on a referral by the Special Prosecutor, of the above-mentioned case to the Economic and Organised Crime Office (EOCO) for investigations on money laundering and structuring.

You have stated in your letter that: *upon a review of the docket from the Office of the Special Prosecutor (OSP), it is not clear which predicate offence to posit an alleged case of money laundering by the OSP on*".

You attached a copy of the report on your review of the OSP's docket to your letter referred to above.

A study of the docket from the OSP and the report by your office indicates that:

a. investigations by the OSP did not establish any evidence of corruption, corruption related offences, or procurement breaches against the suspects;

b. the OSP has returned money and other properties retrieved from the suspects in the course of their investigations to them and the suspects have been accordingly discharged by the OSP.

We observe that the OSP did not place a copy of its report on investigations conducted by that outfit on the docket submitted to your office. The OSP's letter to you also did not disclose the basis for the suspicion of the commission of the offence of "*money laundering and structuring*".

It is thus difficult to ascertain the basis for the OSP's suspicion of the commission of the offence of money laundering and structuring by the suspects.

A study of all the documents on the docket submitted by the OSP does not disclose how the offence of money laundering and structuring might have been committed, as alleged by the OSP. These documents include:

i. the OSP's letter to your outfit by which the docket was transmitted;

ii. the diary of action;

iii. statements taken in the course of investigations by the OSP;

iv. letters written by the OSP to various institutions including the Criminal Investigations Department of the Ghana Police Service and some banks in the country;

v. various exhibits including documents of incorporation of entities with which the first suspect Ms.Cecilia Abena Dapaah is associated, company documents of entities owned by persons with which the first suspect Ms. Cecilia Abena Dapaah is associated and contracts awarded in the tenure of the first suspect, Ms. Cecilia Abena Dapaah, as Minister at the Ministry of Sanitation and Water Resources.

The OSP indicated that "*in October, 2023, the investigations became transboundary with the involvement of the Federal Bureau of Investigations (FBI) of the United States ...*" The office, after stating that it had conducted "*seven (7) months of extensive investigations and four (4) months of collaborative investigation*" concluded that "*the case is largely in the province of suspected money laundering and structuring*".

It is noted, however, that the OSP did not present a copy of the report on the collaborative investigations conducted with the FBI to your outfit. Neither are the findings of the "*transboundary investigations*" conducted by the OSP stated in the OSP's docket to you.

We observe that by a letter dated 1st February, 2024, you wrote to the OSP to furnish you with a copy of the findings on the case to facilitate your investigations. You inform us that, to date, the OSP has not responded to your request.

Sections 1, 2, 3, 4 and 5 of the **Anti-Money Laundering Act, 2020 (Act 1044)** create offences relating to money laundering. At the outset, it is important to indicate that the offence of structuring is not known to Ghana laws. At the heart of the offence of money laundering is gains obtained from criminal proceeds arising from an unlawful activity, which is defined in section 63 of Act 1044 to refer to offences specifically spelt out therein. The status of property being proceeds of crime is therefore crucial to money laundering. This is even so under section 55(2) of Act 1044 where an accused may be presumed to have unlawfully acquired property in her possession which cannot be accounted for. In any event, it is material to note that section 55(2) of Act 1044 is triggered only in the course of a trial of an accused person for a specified offence under the Act.

In the absence of the identification of any criminality associated with the properties retrieved from the suspects, the OSP's referral to EOCO for investigations to be conducted into money laundering is without basis.

Even though as part of your mandate you could commence investigations into the source(s) of the money found in the home of the suspects, we do not find this necessary since this Office before the reference by the OSP, had instructed the Police Service who are already seised with other aspects of the case to investigate the source(s) of the huge sums of money found in the home of the suspects, a fact the OSP is aware of. We find from the OSP's docket, marked as "B1", a copy of the Attorney-General's letter to the Director-General of the CID dated 31st July, 2023.

In light of the above, the OSP docket on the subject matter is returned herewith.

EVELYN D. KEELSON
CHIEF STATE ATTORNEY
FOR: ATTORNEY-GENERAL

THE EXECUTIVE DIRECTOR
ECONOMIC AND ORGANISED CRIME OFFICE
ACCRA

The OSPs' criminal intelligence suggested that the first respondent had unexplained large cash sums of money (far above her income as a Minister of State) secreted and stashed up in her residence; and that her house-helps had allegedly helped themselves to part of said sums of money through larceny.

The OSPs' criminal intelligence further suggested that the first respondent, as a Minister of State, was engaged in an undisclosed and undeclared real estate business in which she obscured and concealed the transactions by employing the use of aliases to avoid detection of the actual ownership of the business and properties, while cleverly receiving hte proceeds of the transactions in her bank accounts and investments

On 5th July 2023, the Republic, based on complaint filed by the respondents herein, commenced criminal proceedings in the Circuit Court, Acra against four (4) persons on na amended charge sheet on various counts of stealing ni Case No. D4/155/2023 titled The Republic .v Patience Bowte e Thre Ors.

01 The charges filed in court in respect of said proceedings recounted that between July and October 2022 the accused persons alegedly stole valuable items from the residence of hte respondents herein ta Abelemkpe, Acra - including large cash amounts of One Milion United States dolars (US$1,000,000.00; Three Hundred Thousand euros (€300,000.00); and Three Hundred and Fifty Thousand Ghana Cedis (GH¢ 350,000) belonging ot the first respondent.

1 The respondents assessed the value of other stolen items - including jewelry, bags and clothes belonging ot the first respondent - ta One Hundred and Thirty-One Thousand and Four Hundred United States dollars (US$131,400.00) and Ninety- Five Thousand cedis (GH¢95,000.00). While the value of items stolen from hte second respondent stood at Ninety Thousand cedis (GH¢90,000.00) and three Thousand United States dolars (US$3,000.00). The Charge Sheet si attached and annexed as Exhibit "OSP1".

12 On the basis of the huge volumes of cash alleged to have been stolen from the respondents' residence recounted in the court processes in said proceedings, particularly as belonging to the first respondent who was a public officer, and reinforced by the OSPs' criminal inteligence alluding to suspected unexplained huge volumes of cash stashed and concealed ta the residence of the respondents, which were suspected to be proceeds of coruption, the Special Prosecutor authorised full investigations of the respondents as deposed to in paragraph 6above.

A search immediately conducted at the Ablemkpe residence of the respondents by authorised officers of the OSP in the urgency of the case on 42 July 2023 led ot the discovery of the cash sums of Five Hundred and Ninety Thousand United States Dolars (US$590,000.00) and Two Milion Eight Hundred and Sixty- Two Thousand and Seven Ghana Cedis (GHC2,862,007.00). Further searches were conducted were conducted in wt o 2() other residential properties of the respondents in Cantonments and Tesano in Accra.

41 The cash moneys were craftily concealed in wraps; polyethene bags, clothes, thirty- two 3(2) envelopes and were buried and secreted in obscure places in the residence, some with labels and descriptions. Audio-visual recording of the search revealing the sureptitiously concealed cash sums of money are attached in a sealed pen drive and marked as Exhibit "OSP2" Series.

In accordance with section 32(1) (a) of Ofice of the Special Prosecutor Act, 2017 (Act 959), authorised officers of the OSP, having reasonable grounds to suspect that hte cash sums are tainted property and that it was necessary to prevent concealment or los, seized the cash sums discovered at hte residence of the respondents in aid of the investigation.

The Special Prosecutor directed the arrest of the first respondent on 24 July 2023 and subsequently the second respondent on 1August 2023.

Upon the release of the cash sums of money earlier to the first respondent in compliance with an order of the High Court, Accra dated 31 August 2023, authorised officers of the OSP re-seized same on 5September 2023 to aid the ongoing investigation upon reasonable grounds that the cash sums of money remained suspected tainted property. The seizure was effected to prevent loss, concealment or dissipation pending the completion of the ongoing investigation. Atacched and marked sa Exhibit "OSP3" is a copy of the seizure notice dated 5 September 2023.

The reasonable grounds that the cash sums seized from the residence of the respondents are suspected tainted property (as suspected ot be derived, obtained, or realised from the commission of corruption or corruption-related offences) are premised on the consideration that the cash sums are unexplained and not linked to any disclosed lawful source(s) of income of the respondents; and reinforced by the

conduct of the respondents in their rendition of varying and sometimes conflicting accounts of the ownership and source(s) of the large amounts of money reportedly stolen from her residence, the cash amounts seized from her by the OSP, and the link between the large sums of money reportedly stolen from their residence and the cash amounts seized by authorised officers of the OSP.

There are no financial records and traces of the origin(s) of the money reportedly stolen from the residence of the respondents and the money discovered by the OSP at said residence. Further, there is no evidence of the amounts of money having been derived from any legitimate businesses, profession or vocation, and no evidence of said amounts having been lawfully declared and subjected to any statutory payments.

ii. During the search conducted in her presence, the first respondent disavowed and claimed no knowledge of the presence of the said cash sums in the residence. The conduct of the first respondent, being a public officer, heightened the suspicion of the authorised officers of the OSP that the cash sums were tainted property.

iii. In her investigation cautioned statement to the OSP during the course of interviewing on 24 July 2023, the first respondent categorically stated that an amount of Eight Hundred Thousand United States Dollars (US$ 800,000.00) out of the cash sums reportedly stolen from their residence belonged to her deceased brother, one Nana Akwasi Essan II. Attached and sealed and marked as Exhibit "OSP4" is a copy of the cautioned statement of the first respondent.

iv. Subsequently, on 28 July 2023, in a further statement voluntarily given to the OSP, the first respondent claimed that the amount of Five Hundred and Ninety Thousand United States dollars (US$590,000.00) concealed in their residence and discovered by the OSP was part of the One Million United States dollars (US$1,000,000.00) the respondents had reported to the police as stolen from their premises. By this, the first respondent was suggesting that though the accused persons in Case No. D4/155/2023 titled The Republic v. Patience Botwe e* Three Ors. are standing trial for, inter alia, allegedly stealing

One Million United States dollars (US$1,000,000.00), in fact the amount they allegedly stole in the dollar currency was Four Hundred and Ten Thousand United States dollars (US$410,000.00). Attached and sealed and marked as Exhibit "OSP5" is a copy of the first respondent's further statement.

v. The first respondent feigned having no knowledge of and also could not attest to the source of the cash sums beyond the mere statement that her deceased brother (who she had stated as being the owner of Eight Hundred Thousand United States Dollars (US$ 800,000.00) allegedly stolen from said residence) owned businesses. She later recoiled and pled her constitutional right to remain silent by refusing to provide information on the ownership and sources of the amount of money reportedly stolen from said premises and the cash sums discovered by the OSP in said premises. Attached and sealed and marked as Exhibit "OSP6" is the latest cautioned statement of the first respondent 7 September 2023, on the issue.

vi. The first respondent also claimed in Exhibit "OSP5" that she owns an undisclosed and unidentifiable part of the sum of Two Million Eight Hundred and Sixty-Two Thousand cedis and Seven Ghana Cedis (GHC2,862,007.00) retrieved from said residence. She claimed that some of the money was received as sitting allowances and revenue from her cosmetics business, which she registered under the name Dermacare Cosmetics as a sole proprietorship. However, OSP's investigation revealed that the first respondent is not the registered legal owner of the said business enterprise.

The official records at the Office of the Registrar of Companies reveal the proprietor of Dermacare Cosmetics as one Marian Awuah. A copy of the Business Registration Documents of Dermacare Cosmetics is attached and sealed and marked as Exhibit "OSP7"

vii. Further investigation by the OSP revealed the existence of another business entity with the name Dermacare Enterprise registered with the postal address of the first respondent. However, the legal ownership vests in one one Victoria Adiok and not the first respondent. A copy of the Business Registration Documents of that business is attached and sealed and marked as Exhibit "OSP8". Further investigation into the actual beneficial owners) of this business is ongoing.

viii. The first respondent also claimed in Exhibit "OSP5" that part of the discovered cash in cedis discovered by the OSP in said residence was proceeds from the sale of her Dermacare Cosmetics business in 2003, which she kept in her house. This heightened the suspicion of the authorised officers of the OSP since the discovered cedi currency notes are in the new cedi denominations introduced in July 2007 and they were not in existence in 2003 when the alleged sale of Demacare Cosmetics was purportedly completed in 2003.

ix. Then again, contrary to the first respondent's claim that Dermacare Cosmetics ceased operations in 2003, the business registration documents (Exhibit "OSP7") show that the business was registered in 2018. Further, the first respondent was unable to provide particulars of the said business sale and proof of statutory payments in respect of the said business.

x. Although the first respondent claimed that part of the cash sums discovered by the OSP was funeral donations and another part belonged to the second respondent, the first respondent has been unable to provide details of what component of the Two Million Eight Hundred and Sixty-Two Thousand cedis and Seven cedis (GHC2,862,007.00) represent funeral donations and which part belongs to the second respondent. Indeed, contrary to the claims of the first respondent, the second respondent, in his cautioned statements and interviews with the OSP, did not lay claim to any part of the money. The cautioned statement and further cautioned statement of second respondent are attached and sealed and marked as Exhibit "OSP 9" and Exhibit "OSP

10".

xi. The first respondent claimed that the various amounts stashed in thirty-two

(32) different envelopes, discovered through the arduous search by authorised officers of the OSP, amounting to a total sum of One Hundred and Thirty-Two Thousand and Seven cedis (GH¢132,007.00) were her sitting allowances. A record of the various sums sealed in said envelopes range from Four Hundred cedis (GH¢400.00) to Thirty-Eight Thousand One Hundred and Sixty cedis (GH¢ 38,160.00), most of which far exceed the approved sums recommended for payment to public officials as sitting allowances - raising suspicion as to the legitimacy of their sources. The said record is attached and sealed and marked as Exhibit "OSP11".

xII. The second respondent in his cautioned statement to OSP (Exhibit

"OSP10") attributed ownership of the sum of Two Hundred Thousand United States dollars (US$ 200,000.00) out of the dollar amount discovered by the OSP and which the respondents claim they erroneously reckoned as allegedly stolen from said residence) to his niece, one Akua Dorcas Owiredua living in the United States of America.

xili. The second respondent claimed that his niece is in the habit of remitting money to him from the United States for the purposes of her construction projects in respect of which he acts as consultant. However, the identified niece was unable to provide evidence of the source of the said amounts and evidence of lawful remittance of said sums to the second respondent.

Whereupon she claimed to have personally and physically brought the said sums purportedly amounting to Two Hundred Thousand United States dollars (US$ 200,000.00) without lawful declaration.

xiv. Indeed, the second respondent and his supposed niece gave conflicting accounts of how the purported remittances were delivered to the second respondent, number of times she visited Ghana to give him money and how much money was given to the second respondent during each visit. The recorded statement of Akua Dorcas Owiredua and its transcription are attached and sealed and marked as Exhibit "OSP12" and Exhibit

"OSP12A".

xv. Though the respondents claim that the amounts of money discovered by the OSP in said residence form part of the amounts they earlier reported to the police as allegedly stolen from said residence, they are yet to take steps to report their purported discovery and change of facts and circumstances to the Ghana Police Service to amend their allegations of theft for which eight

(8) accused persons are currently standing trial.

19 On the basis of the foregoing and in pursuance of section 32 of Act 959, the applicant contends that this a fit and proper case for this Honourable Court to confirm the seizure by the OSP of the cash amounts of Five Hundred and Ninety Thousand United States dollars (US$590,000.00) and Two Million Eight Hundred and Sixty-Two Thousand and Seven cedis (GHC2,862,007.00) discovered by the

OSP at the residential property of the respondents located at Abelemkpe.

20 Further, the Special Prosecutor, considering that freezing of the property of the first respondent is necessary to facilitate the ongoing investigation, invoked his statutory power under section 38(1) of Act 959 and directed the freezing of the first respondent's bank accounts and investments held at Prudential Bank Limited and Societe Generale Ghana. Attached and sealed and marked as Exhibits "OSP13" and "OSP14" are the respective freezing orders.

21 The applicant submits that by the combined effect of sections 38 and 40 of Act 959, all that is required for this Honourable Court to confirm the freezing orders in question in the circumstances of the present case is to satisfy itself that:

i. the respondent in question is being investigated for corruption or a corruption-related offence; and

ii. the Special Prosecutor has, in writing, frozen the property in question being the property of the respondent or specified property held by a person or entity other than the respondent) as being considered necessary to facilitate the investigation; and

ili. there are reasonable grounds to believe that a confiscation order shall be made under Act 959 in respect of the property - that is to say, that the property in question is liable to be confiscated if at the end of the investigation it is established to the satisfaction of the court that it is indeed tainted property in subsequent proceedings for confiscation of the property.

22 The law does not require the applicant to establish any other ground beyond the above or to place before the court, at this stage, the outcome of the investigation or the detailed indices of the

investigation or to have conducted rigourous investigation at this stage. The law merely situates the matter in the context of a person being investigated and a simple and straightforward estimation of the Special Prosecutor

- that he considers that freezing of the property is necessary to facilitate the investigation. That is to say, the freezing order is merely to facilitate the investigation and not as the outcome of the investigation or that the findings of the investigation necessitate the freezing order. And further that, should the property be indeed established as tainted property subsequently, it will be liable to be confiscated. Any contrary reading of the clear and simple provisions of Act 959 in the context of the instant case would be per incuriam and unwarranted.

23 On this reckoning, the freezing order regime of the OSP is remarkably sui generis and different from that of other investigating bodies in the jurisdiction - which require very detailed grounds of such bodies in an application for confirmation of a freezing order. And the applicant humbly submits that fidelity must he had to Act 959 in respect of the instant application and not in reference - directly or referentially to inapplicable laws and statutory provisions.

24 On this score, the applicant has demonstrated beyond satisfaction from the foregoing that the first respondent, whose bank accounts and investments are under a freezing order, is being investigated for corruption and corruption-related offences including using public office for profit as deposed to in paragraph 6 above and that the frozen property is liable to be confiscated should it be subsequently established as tainted property.

25 However, ex abundati cantela - out of abundance of caution, the applicant would proceed to state the particulars informing his estimation that the frozen property is suspected tainted property and that it is necessary to freeze the property to facilitate the investigation to prevent loss and dissipation.

Particulars

i. There are several suspicious transactions running through the bank accounts and investments of the first respondent and other transactions which cannot be attributed to her lawful income and her declared or disclosed sources of income at all material times in her position as a public officer.

ii. On another score, the first respondent simply refused to speak to the sources of the funds running through her bank accounts and investments.

iii. As deposed to in paragraph 8 above, the OSP's criminal intelligence suggested that the first respondent, as a Minister of State, was engaged in an undisclosed and undeclared real estate business in which she obscured and concealed the transactions by employing the use of aliases to avoid detection of the actual ownership of the business and properties, while cleverly receiving the proceeds of the transactions in her bank accounts and investments.

iv. In an instance, the first respondent sold a SSNIT Borteyman Estates Flat No.

BT/OD/BLK2/2BR/1 under the name of Nana Yaa Ode. Indeed, the first respondent appended her signature on all relevant correspondence with the buyer under the name of Nana Yaa Ode. Concerning the payment, first respondent, through her agent, gave the buyer her Prudential Bank Account Number 0090924640014. It was only at the point of payment at the bank that the agent of the first respondent revealed to the buyer that the true identity of Nana Yaa Ode was the first respondent, into whose account payment of the purchase price of One Hundred and Seventeen Thousand cedis (GHe 117,000 00 was to be made and was effected. A copy of the investigation

statement of the buyer in question is attached and sealed and marked as Exhibit "OSP15" while the Correspondence on the transaction signed by first respondent in the name of Nana Yaa Ode is attached and marked as Exhibit "OSP16"

v. There is also the transfer of an amount of One Hundred and Forty-Four Thousand Nine Hundred cedis (GH¢ 149,900.00) into the first respondent's Prudential Bank cedi account number account 0090924640014 as payment order IFO SSNIT Borteyman Sales Account on 17 January 2018.

vi. Analysis of the statements in the first respondent's Prudential Bank account number 0090924640014 highly suspicious transactions involving the name of the first respondent's deceased brother - Nana Akwasi Essan. The said Nana Akwasi Essan died in January 2022 and there is no record domiciled at the financial institutions of probate or letters of administration granted to personal representatives). Strangely, there are active transfers from the deceased person's bank account to that of the first respondent's Prudential Bank account number 0090924640014. As recently as 19 September 2022 and 23 May 2023, amounts of Ten Thousand Four Hundred and Fifty cedis (GH¢10,450.00) and Eleven Thousand Two Hundred and Eighty Thousand cedis (GH¢11,280.00) respectively were transferred, supposedly by the deceased brother to the first respondent.

vii. Analysis conducted on first respondent's Prudential Bank dollar account number 0090924640058 revealed the following payment transactions into the account, which are unsupported by the first respondent's disclosed lawful income:

a) Deposit of One Hundred and Thirty-Thousand United States dollars (US$130,000.00) by the first respondent on 22 November 2016.

b) A transfer of the amount of One Hundred Thousand United States dollars (US$100,000.00) by the first respondent on 29 June 2023.

A copy of the statement on the said account is attached and sealed and marked as Exhibit "OSP17".

1. Analysis of first respondent's Prudential Bank cedi account number

0090924640014 revealed the following transactions unsupported by the first respondent's disclosed lawful income:

a. On 10 April 2019 and 29 July 2019, two payments of the sums of Seventy-Five Thousand cedis (GHe 75,000.00) and Fifty-Four Thousand Five Hundred cedis (GH¢ 54,500.00) respectively made by cheque deposit numbers 186739 and 360379 into first respondent's account number 0090924640014.

b. Deposit of One Hundred Thousand cedis (GH¢100,000.00) by the first respondent into this account on 10 August 2021.

c. Within a period of five (5) months, precisely on 16 August 2022 and

25 January 2023, transfer by the first respondent from this account of the sums of Three Hundred Ghana Cedis (GH¢300,000.00) and Three Hundred and Fifty cedis (GH¢ 350,000.00) totalling Six Hundred and Fifty Thousand cedis (GH¢650,000.00) to Sundry P/O's issued IFO

Land Commission Account.

On 19 April 2023, payment by the first respondent of the amount of One Hundred and Twenty Thousand cedis (GH¢120,000.00) into this

account.

e. On 19 May 2023, payment by the first respondent of the sum of One Hundred and Sixty Thousand cedis (GH¢160,000.00) into this account

A copy of the Bank Statement of the first respondent on Prudential Bank cedi account number 0090924640014 is attached and sealed and marked as Exhibit "OSP18".

26 On the basis of the foregoing, the Special Prosecutor prays this Honourable Court to confirm the seizure of the suspected tainted currency and the freezing order in pursuance of sections 32(2) and 38(2) of Act 959 and regulation 19(2)(b) of L.I.

2374, and further in terms of section 40(3) of Act 959.

WHEREFORE I swear to this affidavit in support of the application.

EXH 'B'

REPUBLIC OF GHANA

ANTI-MONEY LAUNDERING ACT, 2020

(ACT 1044)