

Independent Reporting Mechanism

Results Report:
Ghana 2021-2023

Open
Government
Partnership



Independent
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Mechanism

Executive Summary

Ghana’s fourth action plan achieved notable early results in implementing the Access to Information Law and publishing information on companies’ beneficial owners. Gradual progress across action plans and increasingly strategic action plan design contributed to these results. Ghana’s OGP ecosystem continues to grow, with strong collaboration across the executive, parliament, and civil society.

Early Results

Around half of the commitments in Ghana’s fourth action plan achieved moderate early results. This report highlights two commitments that attained the most notable early results by the end of the action plan period. Under Commitment 9, competent authorities and the public can now access information on companies’ beneficial owners.

Ghanaian reformers have strengthened implementation of the Access to Information Law and operationalization of the Right to Information Commission through Commitment 11. Notably, journalists and civil society are already using the information made available under Commitments 9 and 11 to contribute to transparent and accountable governance in Ghana.

Moderate progress was made in the areas of public sector audits, transparency of state-invested agencies, and opening parliament. Through Commitment 1, the Internal Audit Agency and civil society collaborated to strengthen implementation of audit recommendations. Progress was also made to strengthen transparency of state-invested agencies under Commitment 7. An Open Parliament Caucus and Citizens’ Bureau was established through Commitment 13. An Open Parliament Plan was drafted but not finalized by the end of the implementation period. While progress was made, these commitments are not highlighted in this report as results were not yet observable.

Completion

Of the 14 commitments, only 5 achieved a substantial level of implementation progress. The remaining 9 commitments achieved limited or no progress during the two-year period. This represents a slight improvement from previous action plans. Challenges included disengaged implementing institutions, funding shortfalls, and delayed legislative processes. Meanwhile, commitments that prioritized implementing existing legislation, such as the Right to Information Law and Companies Act, achieved greater progress. The adoption of a four-year timeline for Ghana’s next action plan has the potential to raise levels of completion and early results.

IMPLEMENTATION AT A GLANCE

LEVEL OF COMPLETION

4/14

Complete or substantially complete commitments

EARLY RESULTS

6/14

Commitments with early results

0/14

Commitments with significant early results

COMPLIANCE WITH MINIMUM REQUIREMENTS

Acted according to OGP process.

Participation and Co-Creation

Ghana's OGP Secretariat and Steering Committee, including representatives of implementing agencies, civil society, and parliament, continue to oversee action plan co-creation and implementation. The Committee strengthened implementation processes by developing a monitoring and evaluation matrix.¹ The Committee then used information gathered through the matrix to facilitate communication and problem-solving across implementers and partners.

Ghana revised its fourth action plan following recommendations from the Action Plan Review.² Notable amendments included inclusion of public-facing milestones for commitments whose activities were all internal to government, better clarification of the problem to be solved, alignment of commitment objectives with existing political and institutional frameworks, and addition of new workflow systems (such as monitoring and evaluation systems, review of forms etc.). This assessment is based on the revised action plan.

¹ Ghana's OGP repository, <https://drive.google.com/drive/folders/1kzcbjjX7n6PlkdFgCEVGyzlpaezgZIIX>

² Open Government Partnership, Independent Reporting Mechanism, Ghana's 2021-2023 Action Plan Review, <https://www.opengovpartnership.org/documents/ghana-action-plan-review-2021-2023/>

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Section I: Key Observations

Ghana's Open Government Partnership journey to date raises three key observations. First, Ghanaian open government reformers' design of increasingly clear and strategic commitments is raising the potential to achieve open government results. Moreover, engagement of implementing agencies and ongoing monitoring are important ingredients for success.

Observation 1: Ghana's co-creation of increasingly clear and strategic action plans in recent cycles has the potential to lead to greater open government results in the long term.

Ghana's lengthy process to pass or amend legislation hindered implementation of previous two-year action plans. Likewise, commitments that called for legislative action, such as Commitments 4 and 12, saw limited implementation. On the other hand, commitments that sought to implement existing legislation, such as the Right to Information Law and the Companies Act, achieved the greatest progress.

Ghana's shift to a four-year action plan for the 2024-2028 action plan cycle presents a strategic opportunity to achieve open government legislative goals. The establishment of an OGP Parliamentary Caucus has the potential to facilitate key legislation for open government reforms. Notably, the fifth action plan includes 10 commitments that involve the amendment or passage of legislation or regulations.

Open government champions in Ghana have also undertaken more concrete and measurable commitments. The full scale and ambition of several commitments in the fourth action plan was initially not clear from the commitment text. However, Ghana submitted a revised action plan in 2021 that included more verifiable activities and objectives. Consequently, the IRM was able to provide a more accurate assessment of these commitments' open government results. Ghana's fifth action plan continues the positive trend of clear and strategic commitments.

Observation 2: Commitments implemented by engaged government and civil society partners achieved greater progress.

There was a high level of multi-stakeholder collaboration throughout the action plan cycle. However, some commitments (such as 3, 5, and 10) failed to take off or yield notable results due to little or no participation of the responsible government body. Similarly, in assessing the country's third action plan, the IRM researcher had difficulty identifying some government actors responsible for coordinating specific commitments. On the flip side, commitments assessed in this report, such as Commitments 9 and 11, that benefited from bilateral engagements have reflected better implementation progress as well as participation in multi-stakeholder forums. Moving forward, the Steering Committee could leverage on the bilateral meetings to also on-board CSOs and secure their commitment from an early stage. The Steering Committee could strategize engagement of the specific commitment actors from both CSOs as well as government.

Observation 3: Robust commitment monitoring is pivotal to ensure OGP reformers capture progress and address obstacles as they arise.

Ghana has made progress in monitoring OGP implementation, including the development and use of an online repository, monitoring and evaluation templates and reporting, and production of a self-assessment report.³ However, there is opportunity to strengthen the consistency of documentation and monitoring across commitments. The Google Drive repository included information as received by implementers and therefore evidence of implementation was not equally available across commitments.

Given the four-year timeframe for the next action plan, monitoring and documentation could be strengthened to capture achievements and highlight obstacles as they arise. For instance, the Steering Committee could develop a monitoring roadmap for implementers that provides for joint assessment between CSOs and government and documented discussion of progress reports. Steering Committee members are encouraged to keep in mind the midpoint refresh process that will take place in late 2025. The Steering Committee can use the refresh as an opportunity to take stock of progress thus far and any needed amendments or additions to the action plan for the remaining two years.⁴

³ Ghana's OGP repository, <https://drive.google.com/drive/folders/1kzcbjjX7n6PlkdFgCEVGyzlpaezgZIIX>

⁴ Open Government Partnership, OGP National Handbook, <https://www.opengovpartnership.org/wp-content/uploads/2022/03/OGP-National-Handbook-2022.pdf>

Section II: Implementation and Early Results

The following section looks at two commitments that the IRM identified as having the strongest results from implementation. To assess early results, the IRM referred to commitments or clusters identified as promising in the Action Plan Review as a starting point. After verification of completion evidence, the IRM also took into account commitments that were not determined as promising but that, as implemented, yielded predominantly positive or significant results.

Commitment 9: Beneficial Ownership Transparency [Registrar’s General Department]

Context and Objectives:

Over the years, Ghana has made several commitments to adhere to international standards on transparency and the establishment of a beneficial ownership register, including commitments to the Financial Action Task Force (FATF), the European Union (EU), the Extractives Industries Transparency Initiative (EITI), the Global Forum on the Exchange of Information, OGP, and the United Nations Convention against Corruption. Through these commitments, the government has progressively advanced implementation of the beneficial ownership (BO) regime.

During the previous action plan, the Government of Ghana enacted the Companies Act 2019 (Act 992) and established a BO project team within the Office of the Registrar of Companies (ORC) to oversee implementation of BO disclosure.⁵ In addition, Ghana has developed a beneficial ownership transparency (BOT) central register which serves as a repository for BO information. However, prior to implementation BO information was not publicly available. This commitment aimed at progressing BO implementation by (i) improving the comprehensive quality and accuracy of data at the Registrar-General’s Department, (ii) promoting greater access and availability of data, and (iii) encouraging greater data use by building the capacity of data users in government, civil society, and among investigative journalists.⁶

Early Results: Moderate

This commitment has yielded notable progress in BOT in Ghana. As a result of implementation, the Registrar General Department (now Office of the Registrar of Companies - ORC) now collects and verifies BO data in a central register. Permitted authorities can access this data, along with the public who can place specific requests for a small fee. CSOs and journalists are using BO data for accountability purposes as evidenced by investigative stories.⁷

The IRM initially assessed this commitment in the Action Plan Review to have a modest potential for results as it was not clear whether implementation would result in publicly available BO information.⁸ However, the revised action plan clarified this aim, which was achieved by the end of the implementation period. The reform is ongoing with continued support from Open Ownership and a subsequent commitment in Ghana’s 2024-2028 OGP action plan. This commitment is evaluated to have achieved moderate results due to the notable change in transparency of BO information and evidence that efforts will continue to maintain and expand on progress thus far. The commitment falls short of significant results as the BO register is not available due to technical challenges, limiting the early results of this reform at the time of assessment. Additionally, levels of company compliance, particularly in the extractives industries, remained low at the time of assessment.

Ghana's BO Register

Ghana's Beneficial Ownership register was officially created in 2021, following the amendment to the Companies Act that made provisions for BO take effect.⁹ The IRM researcher could not independently verify if the initial BO data published meets BO data standards as per milestone 4. However, the BO forms available on the Registrar General's Department website¹⁰ as well as the FAQs note¹¹ provide a list of information collected when filing BO data. According to Dontie Sarpong of the ORC,¹² BO information collected in the register includes names, identity and address, nature and percentage of interest, and a declaration as to whether the person is a politically exposed person. However, she clarified that release of information upon request by the public is subject to the existing data protection laws in Ghana. A report by Open Ownership¹³ highlights that the scope of BO particulars collected by the ORC surpasses the stipulations of the FATF Recommendations and the EITI Standard. This broad scope could be attributed to extensive consultations undertaken, aimed at meeting various international obligations, including those outlined in the FATF recommendations, the EITI Standard, the EU Anti-Money Laundering Directives (AMLDs), GIABA, and commitments made at the London Anti-Corruption Summit.

Ghana's OGP Self-Assessment Report and interviews with Dr. Manteaw and Favour Ime of Open Ownership indicate that access to the register by competent authorities is possible at no charge. Access by the public is possible on request and payment of a prescribed fee (GHC 25, equivalent to USD 2.202) on a per record basis. A member of the public can register on the website, search for the company of interest, make payment, and then access the data of the beneficial owners of the company, save for personal identifiable information such as ID number, residential address, phone number, and email address. Under the 2019 Companies Act, BO data must be disclosed for all Politically Exposed Persons (PEP), any foreign PEP in high-risk sectors with a 5 percent stake (such as extractives or real estate), and anyone with 20 percent ownership in a company.¹⁴ As of May 2023, the register included data on 200,000 companies, which includes 17 percent of companies in the extractives sector.¹⁵ The register has faced technical issues, making it inaccessible at the time of IRM assessment. As of spring 2024, ORC was working to develop a new system with support from Open Ownership.¹⁶

BO Data Collection

To foster compliance, the government issued instructions for filing BO data¹⁷ and made it a requirement for companies' annual returns to include BO data. A FAQs flier on the Registrar General Department's website further indicated the fines and prison risk for defaulters.¹⁸ According to GHEITI and OGP CSO Co-Chair Dr. Steve Manteaw, this has been instrumental in enforcing compliance, especially with existing companies.¹⁹ However, compliance from legacy companies (companies registered before the introduction of BO regulations) remains low.²⁰ According to Dontie Sarpong of the ORC, 37 percent of registered companies had filed their beneficial information as of March 2024.²¹

The ORC, with the support of the Opening Extractives Programme, undertook a review of the BO declaration forms to improve the comprehensive quality and accuracy of data collected. The paper-based BO forms needed to be improved; some data fields were not structured, and it was not always clear what information was being requested. This review identified areas for improvement and led to an updated form. To strengthen data validation and accuracy, ORC cross-checks BO data at the point of submission with other state registers, including Ghana Revenue Authority and

National Identification Authority, for first-level authentication and verification. BO information submitted by companies is also cross-checked with the Ghana National Card database to confirm that the particulars of a beneficial owner conform with existing data sets.²²

Under milestones 1 and 8, several training and capacity-building sessions were held. Targeted industry stakeholders were trained on quality of BO data submission and requirements. Company inspectors were trained on verification and identifying beneficial owners to assist clients in confirming their true status. Professional groups such as lawyers, business chambers, and media were trained to promote accurate data provision when filing BO information. Targeted training sessions were held for CSOs and investigative journalists, focusing on understanding the BO regime and effective data usage. Additionally, the ORC held a series of deliberative engagements with the national pensions, regulatory authorities, the Ghana Extractives Industries Transparency Initiative Multi-Stakeholder Group as well as key stakeholders such as banks, regulatory bodies, police, and the Financial Intelligence Centre, with the aim to share insights on optimal data verification methods and promote seamless access for collaboration.²³

The UK-Ghana Chamber of Commerce further held a sensitization webinar for its members on “The Mandate and Beneficial Ownership of the Office of the Registrar of Companies”.²⁴ Additionally, the government point-of-contact (POC) for OGP, Thelma Ohene-Asiamah, and Dr. Steve Manteaw, the OGP CSO Co-Chair²⁵ explained that a meeting was held between government representatives, development partners, and the recently appointed UN Resident Representative in Ghana. During this meeting, the progress made on BO implementation was discussed and partner support solicited.

Finally, Ghana representatives participated in a regional peer exchange program in Accra, Ghana, bringing together practitioners from Zambia, Ghana, Liberia, and Nigeria²⁶ to promote learning on successes, risks, and challenges of BO implementation. The peer exchange created a platform for governments to interact and share emerging good practices from their BOT journey and for the program to deliver sessions tailored to enhancing the technical capacity of participating government agencies.²⁷

BO Data Use

The ORC and the Ghana Extractive Industries Transparency Initiative (GHEITI) hosted a workshop as part of the Opening Extractives Programme to strengthen the capacities of nearly 30 civil society advocates, journalists, and citizens in accessing and using BO information to inform investigative reporting and data-driven advocacy.²⁸ Subsequently, four investigative projects were mentored by a reputable journalist with the objective of testing the data-use tools shared in the training workshops. These activities enabled journalists to publish investigative stories in the Ghanaian media. According to Favour Ime of Open Ownership,²⁹ the stories drew public attention to BO in Ghana, covering diverse topics such as illegal fishing;^{30 31 32 33} unlicensed companies exploiting natural resources; and the failure to submit BO disclosures. They further identified that a large-scale mining license was wrongly awarded in 2017 to an Australian-owned company whose beneficial owners were confirmed to have been previously involved in criminal activities.³⁴

Outstanding Activities

Several milestones are either in progress or remain outstanding. Milestones 6 and 7 to develop a

roadmap and risk assessment on the policies toward wider public availability of BO data and to annually publish data on the number of persons accessing information on BO of companies were not started. Equally, the intended electronic software necessary for data verification in milestone 2 was not procured nor implemented. The IRM researcher did not find evidence to assess milestone 9 to pilot use of BO data in the due diligence process before awarding a mining license. Nigeria demonstrates the potential of such a reform. The Mining Cadastre Office uses BO data to identify companies seeking to avoid debts by applying for new licenses. This has increased domestic revenue mobilization by compelling the payment of debts before approving new applications.³⁵ ORC and civil society partners can evaluate which of these milestones to prioritize for completion under the next action plan.

Looking ahead

Ghana intends to continue this positive momentum into the 2024-2028 OGP action plan. Commitment 4 in the subsequent action plan includes consultations to develop and pass regulations for the 2019 Companies Act, with specific provisions for BO. It also aims to upgrade the ICT infrastructure for the BO register and establish an information-sharing protocol for competent authorities. At the time of writing, these latter activities were already under way, with support from the Opening Extractives Programme.³⁶ Communicating and enforcing sanctions for non-compliance could be a vital area to increase the scope of data available in the register.

In addition to these key activities, reformers can consider activities to encourage compliance among legacy companies—those registered prior to the introduction of BO regulations. Learning from the example of Nigeria,³⁷ Ghana could make BO disclosure a requirement for engagement in government procurement and during tax filing. The ORC could sign Memorandum of Understanding with government agencies to ensure that all entities, including legacy companies, must disclose BO data, and provide proof of such as a minimum requirement to participate in government procurement processes. Additionally, the ORC could prioritize outreach activities targeting the legacy companies to disseminate the register, its obligations, and sanctions for non-compliance. The ORC could design and adopt a more complex verification mechanism to improve the accuracy of BO data. This will involve inter-agency coordination with government agencies that hold relevant data sets.

Commitment 11: Implementing the Right to Information Law [Ministry of Information/ Right to Information Commission]

Context and Objectives:

The Government of Ghana has made progress implementing the Right to Information Law since its passage in 2019. Progress includes establishing the Right to Information Commission (RTIC) in 2021 and information units as well as appointing information officers.³⁸ This commitment aimed to build on this and deploy the administrative framework across all regions of Ghana, train and enhance the capabilities of information officers, conduct extensive public awareness campaigns, establish efficient records management systems in public institutions, ensure adequate and timely release of funding for the RTIC, and minimize the application of exemption provisions in the RTI Law.³⁹ These objectives align with recommendations from Ghana's prior action plan's IRM Implementation Report.

Early Results: Moderate

During the implementation period, the RTIC began operations including the provision of materials and trainings to support understanding and use of the RTI Law among responsible officials and the public. These activities resulted in a notable increase in access to information requests in recent years⁴⁰ and better enabled Ghanaian journalists to access credible information.⁴¹ This commitment was therefore found to have moderately increased access to information in Ghana.

The number of information requests received and processed significantly increased over the implementation period. Comparison of the RTIC's 2021 and 2022 annual reports⁴² indicates that the number of requests received rose from 13 in 2020, to 247 in 2021, and 783 in 2022. With this significant change, the number of information requests rejected also increased from 7 (out of 247 in 2021) to 36 (out of 783 in 2022). Reasons for rejection included the requested information falling under exempt categories or not being within the purview of the public institution. Ghanaian journalists noted that the implementation of the RTI Law empowered both seasoned and novice journalists to access credible information for impactful journalism. They cited examples of investigative stories, such as uncovering the operations of over 100 water producers without licenses from Ghana's Food and Drugs Authority.⁴³

A lack of standardized fees had presented a barrier to equal access to information across government institutions. Government bodies such as the Mining Commission and Electoral Commission requested high fees to respond to information requests in lieu of guidance.⁴⁴ In 2022, the Parliament of Ghana approved the Fees and Charges Act, which standardized fees for requests, likely contributing to the increases in ATI requests in 2022. For instance, the Act sets the cost of each printed page at 0.38 GHC or 0.29 GHC for a digital copy.⁴⁵

To implement this commitment, the RTIC organized a series of capacity-building training sessions for different cadres of staff (milestone 1). RTIC's 2022 annual report and 2023 newsletters provide information of various trainings held, including collaboration with government agencies such as the Office of the Attorney General, and Access to Information Division from the Ministry of Information. Further, the RTIC undertook awareness programs with various public institutions, equipping them with knowledge on accessing information, exemptions, review processes, and the Commission's role and powers (milestone 2). A civil society forum was hosted by STAR Ghana Foundation, in

partnership with Ghana Developing Communities Association and Ghana Friends to train CSOs and strengthen civic awareness of the implementation of the RTI Law. Further, several media engagements were used to enhance awareness and educate citizens on their right to information.⁴⁶ A nationwide tour aimed to inform citizens and institutions on accessing information efficiently was undertaken, including courtesy calls to traditional rulers and their subjects to build capacity on the need for access to information. Finally, RTIC hosted the Right to Information Week, featuring activities like a Health Walk, quizzes, a stakeholders' conference, and a public lecture coinciding with the International Day for Universal Access to Information.⁴⁷

As recommended in the Action Plan Review, the Commission issued guidelines to aid public institutions in creating information manuals⁴⁸ meant to provide regular information updates to the public. The manuals are to detail types and classes of information, process-map to access information, including applicable fees, and forms to request for information. Consequently, some ministries, departments, and agencies (MDAs) prepared and published their information manuals.

With respect to funding for the RTIC (milestone 4), published budget information shows a progressive increase in allocation to the Commission, from 14.0 million GHC in 2021⁴⁹ to 18.0 million in 2022⁵⁰ (which was later revised to 16.92 million⁵¹ and 18.08 million for 2023.⁵²) However, according to the Commission's Executive Secretary, the RTIC, like other government entities, has to seek approval and disbursement from the National Treasury. This process creates undue bureaucracies and delays. Furthermore, at times, by the end of the financial year, the commission receives less than approved by parliament as a result of supplementary budget processes.⁵³

RTIC has made progress towards milestone 3 to build effective records management systems in public institutions to ease information request and accessibility. RTIC's 2022 annual report indicates that 250 information officers were recruited, trained, and deployed to various public institutions to facilitate access to information requests. Government institutions that have set up administrative structures to support RTI information include: 16 RCCs, 260 MMDAs, 229 MDAs, and 505 Information Units set up in various public institutions. Moreover, 350 information officers were trained and assigned from the Ministry of Information to the various public institutions.⁵⁴ The Commission also initiated the development of an Online Records Management System to build effective records management systems in public institutions, and for ease of information request and accessibility. However, as at the end of the action plan period, the system was not yet deployed, and was undergoing final stages of development.^{55 56 57}

In its third quarter newsletter,⁵⁸ the RTIC stated that no institution is exempt from the RTI Law, but there are exempt classes of information (milestone 5). RTIC sought to clarify this across trainings. Manuals published by state agencies such as the Ministry of Finance and Economic Planning⁵⁹ and the Commission for Human Rights and Administrative Justice (CHRAJ)⁶⁰ have some anecdotal information on exempt information, referring to the Act for definition of exempt information, and requiring information officers to provide a reason for refusal to grant information requests. Further, by publishing case memos on the RTIC's website⁶¹ and in annual reports,⁶² the Commission intends to demonstrate relevant instances for exemption, and reduce over application of the legal provisions. The 2022 Global Right to Information Rating⁶³ scores Ghana's RTI Law as 18 out of 30 possible points for the "exemption and refusal" indicator. This is in part due to illegitimate exemptions (such as exemptions for internal working information; parliamentary privilege and communication between spouses, that do not necessarily align with international standards) and

exemptions that have not yet been harm tested, including information for the President; information relating to Cabinet; information affecting international relations; and information relating to tax.

Looking ahead:

Ghana has continued RTI reform in the 2024-2028 action plan. The action plan commits to further build the capacity of government officials, as well as develop regulations to fully operationalize the RTI Act. Given the importance of right to information to the open government movement and upcoming election season in Ghana, reformers are encouraged to take a more ambitious approach that is proportionate to the longer implementation timeframe. Reformers are encouraged to use the OGP process to strengthen or expand on RTIC's usual activities and mandate. Additionally, journalists have noted the challenge of long turn-around periods for enforcement of the RTI Law.⁶⁴ In developing the regulations committed in the fifth action plan, RTIC could include specific provisions for turn-around time for compliance, both with the respective public institutions, as well as petitions made to the Commission, or the courts of law.

Reformers can draw insights from comparable commitments in Africa. Kenya has made significant strides in implementing its Access to Information law. To bolster government officers' comprehension and adherence to the law, as well as their ability to effectively respond to citizens' information requests, Kenya transitioned from sporadic training to integrating Access to Information training into the curriculum of the Kenya School of Government, which serves as the primary training institution for government officials across various cadres.⁶⁵

The RTIC and implementing partners can use OGP's resource hub for additional guidance on strengthening RTI.⁶⁶ Examples of reforms that Ghanaian stakeholders could consider include: Introducing a public validation mechanism that will enable citizens to identify data requiring additional validation or rectification; Incorporating gender-disaggregated reporting on information requests, in the RTIC's reports (where relevant); and expanding RTIC's reports to include scrutiny on patterns of practice and irregularities regarding RTI compliance, and to independently report these findings to the legislature and/or the public.

⁵ Open Government Partnership, Ghana, Beneficial ownership, <https://www.opengovpartnership.org/members/ghana/commitments/GH0022/>

⁶ Open Government Partnership, Ghana, 4th National Action Plan, https://www.opengovpartnership.org/wp-content/uploads/2021/10/Ghana_Action-Plan_2021-2023_Revised.pdf

⁷ Open Ownership, Opening extractives, <https://www.openownership.org/en/topics/opening-extractives/>

⁸ Open Government Partnership, Ghana Action Plan Review 2021-2023, <https://www.opengovpartnership.org/documents/ghana-action-plan-review-2021-2023/>

⁹ Copy of OGP BOD CONFERENCE REPORT - REVISED 03102022 - Google Docs

¹⁰ Office of the Registrar of Companies, <https://orc.gov.gh/index.php/forms>

¹¹ Office of the Registrar of Companies, <https://orc.gov.gh/index.php/resources/faqs>

¹² Dometie Sarpong (Office of the Registrar of Companies), interview by the IRM, 4 April 2024.

¹³ Open Ownership, Beneficial ownership transparency in Ghana, 17 October 2023, <https://www.openownership.org/en/publications/beneficial-ownership-transparency-in-ghana/the-beneficial-ownership-regime-in-ghana>

¹⁴ EITI, Beneficial ownership transparency, <https://eiti.org/sites/default/files/2023-05/Ghana%20Beneficial%20Ownership%20Infographic%202023.pdf>

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- ¹⁶ Linked In, ORC Ghana, https://www.linkedin.com/posts/orc-ghana_public-notice-this-is-to-inform-our-cherished-activity-7112060613584953345-1q7V/
- ¹⁷ GUIDELINES.pdf (rgd.gov.gh), Office of the Registrar of Companies, <https://orc.gov.gh/index.php/resources/faqs>
- ¹⁸ FAQs Exercise.pdf (rgd.gov.gh)
- ¹⁹ Dr Steve Manteaw (GHEITI and CSO Co-Chair), interview by the IRM, 25 October 2023.
- ²⁰ Open Ownership, Beneficial ownership transparency in Ghana, 17 October 2023, <https://www.openownership.org/en/publications/beneficial-ownership-transparency-in-ghana>
- ²¹ Domtie Sarpong (Office of the Registrar of Companies), interview by the IRM, 4 April 2024.
- ²² EITI, Beneficial ownership disclosure for investigative reporting and data-driven advocacy in Ghana, February 2022, <https://www.eiti.org/events/beneficial-ownership-disclosure-investigative-reporting-and-data-driven-advocacy-ghana>, Open Ownership, Beneficial ownership transparency in Ghana, 17 October 2023, <https://www.openownership.org/en/publications/beneficial-ownership-transparency-in-ghana>
- ²³ Ghana's OGP repository, Government Self-Assessment Report, <https://drive.google.com/drive/folders/1kzcbjX7n6PlkdFgCEVGyZlpaezGZlIX>
- ²⁴ UKGCC, Disclose beneficial ownership to enhance business transparency in Ghana – Mrs Jemima Oware, Registrar of Companies, 3 March 2023, <https://ukgcc.com.gh/disclose-beneficial-ownership-to-enhance-business-transparency-in-ghana-mrs-jemima-oware-registrar-of-companies>
- ²⁵ Thelma Ohene-Asiamah (Government POC) and Dr Steve Manteaw, (the OGP CSO Co-Chair), interviews by the IRM, 25 October 2023.
- ²⁶ Open Ownership, Building technical capacity of stakeholders for beneficial ownership transparency: Lessons from Ghana, Liberia, Nigeria, and Zambia, 27 October 2022, <https://www.openownership.org/en/blog/building-technical-capacity-of-stakeholders-for-beneficial-ownership-transparency-lessons-from-ghana-liberia-nigeria-and-zambia>
- ²⁷ Linked In, Open Ownership, https://www.linkedin.com/feed/update/urn:li:activity:6991651435285200896?updateEntityUrn=urn%3Ali%3Afs_feedUpdate%3A%28V2%2Curn%3Ali%3Aactivity%3A6991651435285200896%29
- ²⁸ Open Ownership, Turning the public eye on company ownership in Ghana, 3 May 2022, <https://www.openownership.org/en/blog/turning-the-public-eye-on-company-ownership-in-ghana>; Ghana Business News, Journalists, CSOs learn investigative skills to cover beneficial ownership in Ghana, 25 February 2022, <https://www.ghanabusinessnews.com/2022/02/25/journalists-csos-learn-investigative-skills-to-cover-beneficial-ownership-in-ghana>
- ²⁹ Favour Ime (Regional Manager for Africa, Open Ownership), correspondence with the IRM, 20 February 2024.
- ³⁰ Environmental Justice Foundation, Illegal fishing, overfishing and corruption threaten the most basic human rights in Ghana: New report, 7 December 2022, <https://ejfoundation.org/news-media/illegal-fishing-overfishing-and-corruption-threaten-the-most-basic-human-rights-in-ghana-new-report>
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- ³² Business & Human Rights Resource Centre, Journalistic investigation identifies network of Chinese fishing companies operating in breach of foreign ownership law, 20 December 2021, <https://www.business-humanrights.org/en/latest-news/ghana-journalistic-investigation-identifies-network-of-chinese-fishing-companies-operating-in-contravention-of-foreign-ownership-law>
- ³³ BBC News, Ghana fishing: Abuse, corruption and death on Chinese vessels, 4 January 2023, <https://www.bbc.co.uk/news/world-africa-63720181>
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- ³⁶ Ghana's OGP repository, OCR Presentation, <https://drive.google.com/drive/folders/1ZNSAn7-7CKH-MPRdYcC8krb21q9n5fQ7>
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Section III. Participation and Co-Creation

Over time, Ghana has developed and sustained a strong collaborative process for the co-creation and implementation of its OGP commitments, bringing together strategic representation from the executive, parliament, and civil society, collectively overseeing the country's OGP initiatives. This collaborative effort continues to entrench gains made in citizen engagement and public accountability.

A key lesson learnt from Ghana's multi-stakeholder process is the benefit of communicating back to policy contributors on actions taken (e.g. through the validation workshop) as well as the solid engagement of CSOs in implementing or monitoring most of the commitments. This is evidenced in the early results section where there is notable progress in advancing government transparency and citizen engagement.

The main challenge in engagement and decision-making that Ghana has faced in this action plan is the ability to engage all actors, especially government agencies who are expected to take leadership in commitment implementation. Although the process has progressively improved from the previous action plans, there were still some government agencies whose scanty participation affected implementation, as evidenced by Commitments 5 and 8 that were not started.

The OGP process in Ghana is overseen by a Steering Committee representing the executive, parliament, and civil society. The Secretariat operates within the Finance and Administration Public Sector Reform Secretariat of the Office of the Senior Presidential Advisor. Throughout the action plan period, the OGP leadership remained stable, with changes in the Steering Committee membership only made to replace commitment leads who had left their posts. Former leads continued as "observers" in the committee to contribute insights.⁶⁷ Steering Committee members collaborated in thematic clusters for commitment design and implementation review.

The fourth National Action Plan continued with Steering Committee membership (except as updated) and terms of reference from the previous action plan cycles. According to the OGP POC, and CSO Co-Chair,⁶⁸ the CSOs outnumbered the government in the Steering Committee. The POC explained that the membership was by institutions, and some institutions would have more than one representative participating on the Steering Committee. The Committee also included an OGP local representative from Sekondi Takoradi and two parliamentarians.⁶⁹

The OGP Secretariat mobilized convenings and CSO engagements throughout the action plan cycle. The OGP POC indicated that due to budgetary constraints, the OGP Secretariat had to internally develop a Monitoring and Evaluation (M&E) framework instead of procuring the services of a consultant. To this end, the OGP Secretariat jointly developed a template that was populated to the respective commitment leads and actors and formed the basis for reporting and self-assessment.⁷⁰ The availability of this information aided IRM research in assessing Ghana's early results achieved under this action plan.

During the action plan co-creation period, the government engaged in an iterative dialogue with non-government actors, who helped set the agenda. This involved multiple stages: an initial review by the Steering Committee of overarching national issues and previous plans, followed by two consultative gatherings involving participants from the private sector, CSOs, and government representatives (one meeting was held in person, while the other was virtual).⁷¹ Insights from these

sessions shaped the key policy areas for commitments. A validation workshop,⁷² attended by both government and CSOs, provided reasoning for decisions made by the Steering Committee. Subsequently, an email avenue was opened for ongoing public feedback. The draft action plan was then finalized and submitted to the OGP support unit by the Steering Committee.

The interactive action plan development process ensured the individual commitments reflected the needs of both citizens and government, since proposals, prioritization, and development were jointly established throughout. Input gathered through the public forums was aligned to the proposals and priorities identified by the Steering Committee.

Most commitments in the fourth action plan were continued from previous action plans, as they had not been implemented under the third action plan. Some commitments were also not implemented under the fourth action plan – reasons varied from weak alignment of the problem and the commitment activities, which resulted in lack of open government lens, to non-participation of lead implementing actors. The fifth action plan co-creation process suggests that OGP actors in Ghana have taken a more strategic approach to identifying and designing commitments that balances ambition and feasibility. During a workshop held on 25-26 October 2023, various actors were brought together to share experiences from implementing the fourth action plan, and present their priorities for inclusion in the fifth.

Ghana revised its fourth action plan following recommendations from the Action Plan Review. The revision process entailed joint discussions with the commitment actors -both government and CSOs- at the MSF level. Some of the notable amendments included inclusion of public-facing milestones for commitments whose activities were all internal to government, better clarification of the problem to be solved, alignment of commitment objectives with existing political and institutional frameworks, and addition of new workflow systems (such as M&E systems, review of forms, etc). Of the six revised commitments, Commitment 1 yielded a progressive outcome as is assessed as an early result commitment, while the others were either limited in completion, or were not started.

The Steering Committee provided overall leadership on commitment implementation. This included the development of the M&E matrix, coordinating communication issues as well as receiving and discussing reports both from implementers as well as OGP. The Committee also led the discussion on participation in other OGP activities such as the OGP local program, the Africa and Middle East Regional Meeting, and the Global Summit, as well as the OGP awards.

At the onset of implementation, bilateral meetings with top government agency leaders were conducted to foster awareness and support. From November 2021 to the first quarter of 2022, the Steering Committee conducted visits to 12 Ministries, Departments, and Agencies to engage with senior management, garner their support, and provide guidance on their roles in implementing the commitments. In July 2022, a one-day multi-stakeholder forum was organized with a focus on BO disclosure. The aim was to evaluate the progress and challenges associated with the government's endeavors to combat corruption and enhance domestic revenue mobilization through the implementation of BO disclosure, a commitment that had been consistently emphasized within the OGP framework.

While CSO Co-Chair Dr. Steve Mantaew expressed concerns about reduced collaboration during implementation compared to the co-creation phase, an evaluation of implemented activities

showed varying degrees of CSO engagement. Some commitments heavily involved CSOs, while others were predominantly government-focused, impacting the sustained collaboration during implementation. In October 2022, a stakeholder engagement session took place to facilitate discussions on strategies for expediting the implementation of commitments outlined in the fourth action plan. During this session, an implementation monitoring template was introduced to the implementing and collaborating agencies to aid in tracking progress.

Compliance with the Minimum Requirements

The IRM assesses whether member countries met the minimum requirements under OGP’s Participation and Co-Creation Standards for the purposes of procedural review.⁷³ During co-creation, Ghana acted according to the OGP process. The two minimum requirements listed below must achieve at least the level of ‘in progress’ for a country to have acted according to OGP process.

Key:

Green= Meets standard

Yellow= In progress (steps have been taken to meet this standard, but standard is not met)

Red= No evidence of action

Acted according to OGP process during the implementation period?	Key
The government maintained an OGP repository ⁷⁴ that is online, updated at least once during the action plan cycle, and contains evidence of development and implementation of the action plan.	Green
The government provided the public with information on the action plan during the implementation period. ⁷⁵	Green

⁶⁷ Ghana’s OGP repository, Minutes of steering committee, https://drive.google.com/drive/folders/1QfnafHj23PC_Wha_2y-hxYBK5mwZaPjh

⁶⁸ Thelma Ohene-Asiamah (OGP Point of Contact), and Dr Steve Mantaew (OGP CSO Co-Chair), interview by the IRM, 25 October 2023.

⁶⁹ Ghana’s OGP repository, Minutes of steering committee meetings showing membership, https://drive.google.com/drive/folders/1QfnafHj23PC_Wha_2y-hxYBK5mwZaPjh

⁷⁰ Ghana’s OGP repository, Supporting documents during implementation of 4th National Action Plan, https://drive.google.com/drive/folders/15OR8EXcWcO62RT4_y0-PhEhAmlXHdSmi; Thelma Ohene-Asiamah (OGP Point of Contact) and Dr Steve Mantaew (OGP CSO Co-Chair), interview by the IRM, 25 October 2023.

⁷¹ Ghana’s OGP repository, National stakeholders consultative meeting for 4th National Action Plan, <https://drive.google.com/drive/folders/1ZaUXmVI7WwDpAoPxDwwwU9416zkRhbcf>

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⁷³ Please note that future IRM assessment will focus on compliance with the updated OGP Co-Creation and Participation Standards that came into effect on 1 January 2022, <https://www.opengovpartnership.org/ogp-participation-co-creation-standards/>.

⁷⁴ Ghana’s OGP repository, OGP documents, <https://drive.google.com/drive/folders/1kzcbjjX7n6PlkdFgCEVGyZlpaezgZIIX>

⁷⁵ Ghana’s OGP repository, Report on stakeholder engagement on implementation of the 4th National Action Plan, https://docs.google.com/document/d/1UV8YOLPNCgIPsJT1KXbTKcuslkzu_n9j/edit

Section IV. Methodology and IRM Indicators

This report supports members' accountability and learning through assessment of (i) the level of completion for commitments' implementation, (ii) early results for commitments with a high level of completion identified as promising or that yielded significant results through implementation, and (iii) participation and co-creation practices throughout the action plan cycle. The IRM commenced the research process after the first year of implementation of the action plan with the development of a research plan, preliminary desk research, and verification of evidence provided in the country's OGP repository.⁷⁶

Completion

The IRM assesses the level of completion for each commitment in the action plan, including commitments clustered in the Action Plan Review.⁷⁷ The level of completion for all commitments is assessed as one of the following:

- *No Evidence Available*
- *Not Started*
- *Limited*
- *Substantial*
- *Complete*

Early Results

The IRM assesses the level of results achieved from the implementation of commitments that have a clear open government lens, a high level of completion, or show evidence of achieving early results (as defined below). It considers the expected aim of the commitment prior to its implementation, the specific country context in which the commitment was implemented, the specific policy area, and the changes reported.

The early results indicator establishes three levels of results:

- **No Notable Results:** According to the evidence collected (through desk research, interviews, etc.), the implementation of the open government commitment led to little or no positive results. After assessing the activities carried forward during the period of implementation and its outcomes (if any), the IRM did not find meaningful changes towards:
 - improving practices, policies, or institutions governing a policy area or within the public sector,
 - enhancing the enabling environment to build trust between citizens and the state.
- **Moderate Results:** According to the evidence collected (through desk research, interviews, etc.) the implementation of the open government commitment led to positive results. After assessing the activities carried forward during the period of implementation and its outcomes, the IRM found meaningful changes towards:
 - improving practices, policies, or institutions governing a policy area or within the public sector, or
 - enhancing the enabling environment to build trust between citizens and the state.
- **Significant Results:** According to the evidence collected (through desk research, interviews, etc.) the implementation of the open government commitment led to significant

positive results. After assessing the activities carried forward during the period of implementation and its outcomes, the IRM found meaningful changes towards:

- improving practices, policies, or institutions governing a policy area or within the public sector, or
- enhancing the enabling environment to build trust between citizens and the state.

Significant positive results show clear expectations for these changes (as defined above) will be sustainable in time.

This report was prepared by the IRM in collaboration with Ruth Kendagor, and was reviewed by Brendan Halloran, IRM external expert. The IRM methodology, quality of IRM products and review process is overseen by the IRM’s International Experts Panel (IEP).⁷⁸ This review process, including the procedure for incorporating comments received, is outlined in greater detail in Section III of the Procedures Manual⁷⁹ and in Ghana’s Action Plan Review 2021-2023. For more information, refer to the IRM webpage⁸⁰ or OGP glossary.⁸¹

⁷⁶ Ghana’s OGP Repository, date accessed: 11 September 2023, OGP documents, <https://drive.google.com/drive/folders/1kzcbjjX7n6PlkdFgCEVGyZlpaezgZlIX>

⁷⁷ The IRM clusters commitments that share a common policy objective during the Action Plan Review process. In these instances, the IRM assesses “potential for results” and “Early Results” at the cluster level. The level of completion is assessed at the commitment level. For more information on how the IRM clusters commitments, see Section IV on Methodology and IRM Indicators of the Action Plan Review.

⁷⁸ Open Government Partnership, International Experts Panel, <https://www.opengovpartnership.org/about/who-we-are/international-experts-panel/>

⁷⁹ Independent Reporting Mechanism, IRM Procedures Manual, V.3, 16 September 2017, <https://www.opengovpartnership.org/documents/irm-procedures-manual>

⁸⁰ Open Government Partnership, IRM Overview, <https://www.opengovpartnership.org/irm-guidance-overview/>

⁸¹ Open Government Partnership, OGP Glossary, <https://www.opengovpartnership.org/glossary/>

Annex I. Commitment Data⁸²

Commitment 1: Strengthen Implementation of Audit Recommendations	
<ul style="list-style-type: none"> • Verifiable: No • Does it have an open government lens? Yes • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate Results
<p>This commitment sought to strengthen audit committees’ capacity to implement the audit recommendations. The Internal Audit Agency (IAA) also sought to work with CSOs to assess the level of compliance with audit recommendations in a sample of public institutions.⁸³ IRM assessment of this commitment was limited by the fact that the IRM researcher was unable to reach contacts from the IAA, Ghana Center for Democratic Development, or Centre for Local Governance Advocacy who were involved in implementation.</p> <p>The IAA trained 3,124 audit committee members representing 60 percent of the targeted 70 percent on implementing PAC reporting (milestone 1). An additional 615 members drawn from audit committees, board members, and managements were trained in Enterprise Risk Management (ERM) to reduce audit infractions.⁸⁴ The IAA also supported audit committees in implementing audit findings related to specific trust areas (milestone 4). The IAA ordered all public institutions to conduct emergency audit committee meetings to consider and pursue implementation of the 2021 Annual Auditor-General Report.⁸⁵ Secondly, the Minister of Finance introduced the Audit Recommendations Implementation and Follow-Up Instructions for Public Institutions to enhance fiscal prudence. The instructions, issued on 30 June 2023, aim to standardize, improve, and clarify the audit follow-up process and outline the sanctions for non-compliance.⁸⁶ Ghana’s self-assessment report records 54 percent implementation of audit recommendations as of June 2023.⁸⁷</p> <p>The Public Financial Management Compliance League Table (PFMCLT), launched on 16 March 2023, is a collaboration between the IAA and the CSO Centre for Local Governance Advocacy (CLGA) (milestone 3).⁸⁸ It serves as a ranking system that evaluates and publishes MMDA compliance levels with internal auditing requirements, Ghanaian laws, the PFM Act, and related regulations.⁸⁹ Using the PFMCLT, an assessment was conducted using 2022 financial year audit records. Out of the 261 MMDAs, 255 submitted necessary data for evaluation, and 11 surpassed the 50 percent assessment pass mark. The findings also flagged the performance of municipal assemblies who provided compliance information.⁹⁰ The IAA also partnered with the Ghana Center for Democratic Development⁹¹ through an MOU to develop the District Accountability Index. This public financial accountability performance index aims to present information on financial irregularities highlighted in the Auditor-General’s reports of District Assemblies in a manner comprehensible by citizens. The IRM researcher could not identify any further progress or assessment done beyond the MOU.⁹²</p> <p>This commitment addresses one step in the broader challenges of the audit ecosystem. As noted in the action plan, there is a history of political interference in the work of the Auditor-General of Ghana.⁹³ Therefore, the technical activities in this commitment are part of the broader solution</p>	

needed. The Public Accounts Committee also faces challenges, such as a backlog of audit reports that hinders the commitment's wider aim of curbing financial losses.⁹⁴ Therefore, strengthening audit committees' ability to implement PAC recommendations is an important, but incremental step, toward meeting this reform's overarching aims.

Commitment 2: Anti-Money Laundering Act

- | | |
|--|--|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Limited • Early results: Moderate Results |
|--|--|

This commitment sought to prevent Ghana from being blacklisted due to lapses in its AML/CTF regime, by establishing frameworks for effective implementation of the Anti-Money Laundering Act, 2020 (Act 1044). Ghana enacted the Anti-Money Laundering Act, 2020 (Act 1044), which provided for the establishment of the Financial Intelligence Centre (FIC). This was prompted by the EU Commission's action in May 2020, where Ghana was blacklisted due to deficiencies in its AML/CTF regimes. The commitment sought to implement this legislation by establishing the board and committees for FIC, passing legislative instruments, and engaging stakeholders in implementation.

Two of the four milestones were implemented. The government reconstituted the Board membership of the FIC,⁹⁵ established sub-committees aligned to the various functions such as finance and human resources,⁹⁶ and, in partnership with the Institute for Democratic Governance,⁹⁷ engaged non-profit organizations through a one-day training on their role in combating AML/CTF.^{98,99} However, the pledged legal instruments to operationalize implementation on the AML Act were not established. Furthermore, FIC did not publish the intended annual reports on implementation of the law, although Ghana's self-assessment report indicates that the draft reports for years 2020-2022 were under review.¹⁰⁰

Ghana was removed from the European Union's list of high-risk third world countries,¹⁰¹ and has managed to maintain this. Ghana further received three positive technical compliance re-ratings from the Intergovernmental Action Group against Money Laundering in West Africa's fifth follow-up report.¹⁰² However, without the necessary legislative instruments to operationalize the law, the risk of poor or non-implementation of the AML Law remains, hence limiting the achievement of the desired result.

Commitment 3: Witness Protection Act

- | | |
|--|--|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Not Started • Early results: No Notable Results |
|--|--|

The Witness Protection Act, 2018 (Act 975)¹⁰³ was passed by the Parliament of Ghana to establish a Witness Protection Agency, provide for a Witness Protection Programme and for related matters. The commitment sought to actualize implementation of the law by advocating for the establishment of the Witness Protection Agency and promoting public awareness through civic education, sensitization programs, and stakeholder trainings. The commitment text was updated based on recommendations in the Action Plan Review. The revised commitment incorporated public-facing milestones, including nationwide public education and awareness campaigns, and broadening of the audience for training beyond security agencies to encompass a wider stakeholder engagement.

The five milestones foreseen in this commitment were not implemented. A review of the Office of the Special Prosecutor website indicates three steps available to protect the safety and welfare of a witness,¹⁰⁴ but does not provide further information on how these are coordinated, nor how such services can be sought. A review of the published Budget Estimates for Ministries, Departments, and Agencies does not show any financial allocation for the Witness Protection Agency. The OGP POC¹⁰⁵ elaborated that the commitment was formulated during a period when there was no Special Prosecutor in place, and the appointment was only finalized toward the end of the action plan period.

Commitment 4: Public Officials’ Asset Declaration

- | | |
|--|--|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? No • Potential for results: Unclear | <ul style="list-style-type: none"> • Completion: Limited • Early results: No Notable Results |
|--|--|

The commitment aimed to bolster the accountability of public officials through the enactment of the Conduct of Public Officers Bill, 2022, aligning with Chapter 24 of the 1992 Constitution. This initiative intended to tackle issues prevalent in existing legislation, such as the lack of transparency in asset declaration by public office holders and their non-compliance. The commitment was carried forward and amplified from Ghana’s third National Action Plan.

The Steering Committee revised this commitment based on recommendations in the Action Plan Review. The revised commitment included public-facing milestones, specifically, creation of platforms for stakeholders including private sector, civil society, and citizens to make submissions when the bill is passed, intensive media campaigns and citizen education, and development of mechanisms for citizens to bring their complaints related to asset declaration.

Implementation during the action plan period was limited. The Attorney General presented the draft bill to the cabinet. Consequent milestones depended on cabinet approval, submission to parliament, and subsequent enactment. Despite the President’s announcement of government efforts in enacting the legislation and mention of the Attorney General’s stakeholder consultations,¹⁰⁶ little progress was noted in cabinet or parliamentary discussions, debates, or actions. The cabinet’s secretary cited ongoing back-and-forth deliberations between the cabinet’s committee on Governance and Legal Matters and the full cabinet.¹⁰⁷ Various stakeholders from both government and non-governmental institutions such as the Commission for Human Rights and Justice (CHRAJ),¹⁰⁸ Ghana Anti-Corruption Coalition,¹⁰⁹ Ghana Integrity

Initiative, and investigative journalists and media personalities¹¹⁰ have called upon parliament for the passage of the law.

Commitment 5: Resourcing the Office of the Special Prosecutor

- | | |
|--|--|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? No • Potential for results: Unclear | <ul style="list-style-type: none"> • Completion: No Evidence Available • Early results: No Notable Results |
|--|--|

As a key institution in the anti-corruption initiatives of Ghana’s government, the commitment sought to ensure that the Office of the Special Prosecutor is adequately supplied with the necessary human, financial, and other resources; and its independence strengthened and safeguarded by allowing full freedom in recruitment of staff and conduct of investigations. The key milestones were to (i) increase budgetary allocation to the OSP; (ii) facilitate independent recruitment of needed personnel to fill any existing vacancies; and (iii) address executive interference.

There was no adequate information to ascertain implementation and results from this commitment at the time of IRM assessment. The government self-assessment report¹¹¹ cites unavailability of data to assess implementation. Neither the IRM researcher, nor the OGP POC was able to access further information to assess the commitment. Moreover, this commitment does not have an open government lens, nor did the commitment text demonstrate use of open government mechanisms to achieve its aim, which contributed to its lack of results.¹¹²

Scrutiny of Budget Estimates of Ministries, Departments, and Agencies published by the Ministry of Finance for the financial years 2020 to 2023 indicate varying allocations, from 188,084,732 GHC in 2020¹¹³ before the commitment cycle, to 27,547,529 in 2021,¹¹⁴ 170,504,000 in 2022¹¹⁵ and 129,549,380 in 2023.¹¹⁶ Further, the Two-Years-On report¹¹⁷ on the OSP website indicates an increased staff number from zero to 249 permanent staff starting work in September, but does not specify how many of these were recruited over the action plan implementation period, nor how, if at all, independence of the recruitment was actualized. However, the IRM researcher could not get further information to cross-examine these reports, nor assess the progress of the third milestone.

This commitment was developed and submitted when there was no Special Prosecutor in office. The former had resigned and hence this commitment intended to address that problem. However, the government OGP POC¹¹⁸ reported non-response from the OSP, despite reaching out via different channels. The IRM researcher considers that the lack of representation and participation by the implementing institution could have inhibited ownership of the activities post approval of the action plan, and this in turn contributed to the lack of progress in implementation and reporting. Moreover, as informed by the POC, at the time of reporting results, the OSP was handling critical cases, and was “careful” in releasing information.

Commitment 6: Citizens’ Complaints Centers

<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Not Started • Early results: No Notable Results
<p>Through this commitment, the government aimed to enhance the Commission on Human Rights and Administrative Justice’s (CHRAJ) capacity to fulfill its mandate by reviewing the policies, procedures, and practices related to grievance redress and complaint handling within CHRAJ. As recommended by the IRM, this commitment was revised to include more ambitious activities such as establishing robust legal and institutional frameworks, including the enactment of laws, establishment of M&E systems, conducting policy reviews, and enhancing workflow systems through online platforms, service standards, review of forms, and enhancing communication through website redesign.</p> <p>None of the nine milestones listed in the revised commitment were carried out, but instead related activities were undertaken. These were internal facing to government and therefore did not contribute to opening government, but rather laid the groundwork for consequent implementation. According to the self-assessment report, CHRAJ, in collaboration with the World Bank, conducted a gap analysis of its existing complaints and redress mechanisms within its administrative justice mandate. The resulting report from this analysis was presented during a stakeholder meeting involving the Commission’s staff and management. A 10-member team from CHRAJ also undertook a benchmarking study tour to Kenya, visiting two institutions: The Commission on Administrative Justice (Office of the Ombudsman) Kenya and The Kenya National Human Rights Commission, to benchmark the online web-based complaint reporting systems of these institutions.¹¹⁹¹²⁰ Toward the end of the action plan cycle, CHRAJ secured funding from the World Bank for four zonal trainings on complaints and grievance redress. However, the implementation of these activities is set to occur outside the action plan period.</p>	
<p>Commitment 7: Open and Transparent Tracking of Public Investments</p>	
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate Results
<p>The Public Finance Management Act, 2016 (Act 921) requires state-invested entities to submit financial information to be included in the annual State Ownership Report. However, over 40 percent of entities failed to comply with this requirement. The commitment sought to address this by publishing a list of entities in which the state has invested, and their financial evaluation reports, with the aim of promoting open and transparent tracking of public investments and developing a code of corporate governance to provide a new accountability framework, thus ensuring all entities were submitting regular reports as required by law.</p> <p>This commitment was not assessed in the early results section because the contribution to enhancing transparency of public investments remains limited by the institutions filing incomplete reports. Although the number of state-invested entities publicly providing their financial reports doubled during implementation, most entities provided incomplete financial</p>	

information.

The Register of Entities in which the state has interest¹²¹ and reports of public entities' performance¹²² was published on the SIGA website as well as the Ministry of Finance and Economic Planning. The evaluation report of public entities was published as the "State Ownership Report". This report delves into the financial performance of state-invested entities, their achievements, hurdles, and areas for enhancement. During the action plan period in April 2022, SIGA published the 2020 edition, continuing a trend initiated in 2017 with the inaugural 2016 Annual Aggregate Report, subsequently rebranded as the State Ownership Report from 2017 onwards. Similar to its predecessors, the 2020 edition spotlighted the performance of the state-invested entities. The 2020 edition showcased progressive improvement in content coverage, expanding from 18 entities in the first edition to 132 in 2020. Other notable enhancements include the introduction of a new sub-category dubbed "Minority Interests," encompassing firms, mainly in mining, where the government held a shareholding of 10 percent or less. Additionally, it featured a focused analysis of key entities with substantial liabilities and a summarized result of the 2020 Performance Contract Evaluation implemented by SIGA.¹²³

Whereas the milestones were implemented, the progress in transparency remained limited, as 79 out of 132 entities submitted complete financial statements in the 2020 State Ownership Report, as compared to 77 out of 130 in the 2018 report (published in 2019). Further, the code of governance was not developed, but inputs for a draft were collected at a consultative forum organized by SIGA and the Ministry of Public Enterprises, supported by Agence Française de Développement (AFD), Expertise France, and the World Bank.¹²⁴

Commitment 8: Restoring the Fiscal Responsibility Act

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? No • Potential for results: Unclear | <ul style="list-style-type: none"> • Completion: Limited • Early results: No Notable Results |
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Ghana's Fiscal Responsibility Act, 2018 (Act 982) serves as a legal framework geared toward maintaining macroeconomic stability and securing debt sustainability, capping fiscal deficits at a 5 percent ceiling annually. The Ghanaian Parliament authorized the suspension of the Fiscal Responsibility Rule for the 2020 fiscal year, stemming from the significant economic impact of the COVID-19 pandemic. This suspension permitted the government to escalate spending to bolster the economy and alleviate the pandemic's repercussions. The commitment's goal was to foster reinstatement of the Fiscal Responsibility Rule to curb discretionary expenditure. While this commitment addressed an issue of national importance, it did not promise to make government more transparent, participatory, or accountable to citizens. This commitment was therefore evaluated to have no open government lens and did not achieve open government results.

Implementation level of the milestones was limited. Whereas the 2022 and 2023 Budget Statements and Economic Policy¹²⁵ do not provide progress made in reinstating the fiscal rule, the 2023 Mid-Year Fiscal Policy Review¹²⁶ highlights the intention to gradually return to the Fiscal Responsibility Act thresholds of a fiscal deficit of no more than 5 percent of GDP and an annual

positive Primary Balance at the close of 2024. The report further explains that the government’s fiscal policy faced significant setbacks due to various external and domestic shocks, and as a result, the fiscal deficits during the reviewed period remained notably above the prescribed ceiling.

Commitment 9: Beneficial Ownership Transparency

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate Results |
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This commitment is assessed in section II above.

Commitment 10: Petroleum Sales Contract Transparency

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Not Started • Early results: No Notable Results |
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The commitment sought to improve transparency in Ghana’s petroleum trading, by making public the petroleum sales contracts for the two predominant long-term contracts that constitute 59 percent of the total petroleum revenue, and account for approximately 6 percent of the government’s revenue.

Implementation of the milestones did not proceed beyond correspondence between the Ministry of Finance and the Ghana National Petroleum Commission (GNPC). The primary debates that stalled implementation were, firstly, regarding which institution was responsible for publication of the contracts and, secondly, the concern that publication of the contracts would erode Ghana’s competitive advantage.¹²⁷ The commitment text, as written, placed the responsibility of publishing the contracts on the Ministry of Finance. However, the self-assessment report¹²⁸ clarifies that the Ministry of Finance handles the revenue generated from petroleum sales and the contractual responsibilities were with the Ministry of Energy and GNPC. Furthermore, the self-assessment report indicated perceived risk that making the contracts public could damage Ghana’s commercial interests.

Notably, Ghana stands out for its comprehensive transparency framework in managing natural resource extraction. Both the Public Interest and Accountability Committee (PIAC)¹²⁹ and the Ghana Extractive Industries Transparency Initiative (GHEITI)¹³⁰ have contributed to promoting transparency within the sector. Moreover, while the 2021 Resource Governance Index¹³¹ indicates improved scores for Ghana, the report suggests that the Ministry of Energy and the GNPC could further enhance disclosure practices on licensing, beneficial ownership, environmental and social impact assessments, and asset declaration among public officials, among others.

Commitment 11: Implementing the Right to Information Law

<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate Results
<p><i>This commitment is assessed in section II above.</i></p>	
<p>Commitment 12: Increasing Women and Persons with Disabilities’ Political Participation</p>	
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Limited • Early results: No Notable Results
<p>The commitment aimed to enhance women’s political participation at all levels of government by reviewing the Constitution to allow election of Metropolitan Municipal and District Chief Executives (MMDCEs) and provide opportunities for the political participation of Persons with Disabilities (PWDs). MMDCEs are appointed by the President to oversee the administration of their respective districts. The list of MMDCEs released by the Minister of Local Government, Decentralization and Rural Development in 2019 includes 260 nominees, of which 38 are women.¹³² CSOs such as The Center for Democratic Development (CDD) in Ghana have been at the forefront advocating for the election of MMDCEs.¹³³ According to a survey conducted by CDD¹³⁴ and Afrobarometer,¹³⁵ averagely 7 out of every 10 Ghanaians are in favor of the election of MMDCEs.</p> <p>To strengthen political participation of PWDs, the commitment sought to re-enact the Persons with Disabilities (PWDs) Act, and its accompanying legislative instrument; decentralize the National Council for Persons with Disability in eight regions; and link the disaggregated data base platform of the National Council for Persons with Disability with the National Identification Authority data base for tax purposes and reliable data on persons with disability to inform policy formulation and implementation. Given the political nature of this commitment, the commitment text was updated in the revised action plan to better align with existing government processes and protocols, for example addition of an engagement process for the executive, legislature, and political parties to arrive at a decision as to whether to elect MMDCEs on partisan or non-partisan basis.</p> <p>Reformers achieved some implementation of 3 of the 11 milestones. Draft documents for the Revised Persons with Disability Bill and the Decentralization Policy of the National Council for Persons with Disability were developed, but not approved. Milestone 11 sought to link the disaggregated data base platform of the National Council for Persons with Disability with the National Identification Authority data base and the Open Data Platform for tax purposes and reliable data on persons with disability to inform policy formulation and implementation. To this end, the self-assessment report indicates that the National Information Technology Agency undertook an assessment of the Council’s IT capacity and disaggregated database system to inform the operationalization of the data linkages system.</p> <p>Since 2011, several iterations of the Affirmative Action Bill have been proposed but none have</p>	

been successfully passed by parliament. The Affirmative Action (Gender Equality) Bill, 2020 was due to be presented to parliament in 2022 and was included in the 2022 Draft Agenda. However, the IRM researcher could not find any further evidence of progress beyond this.

Commitment 13: Develop an Open Parliament Plan

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Limited • Early results: Moderate Results |
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The Parliament of Ghana has been actively engaged in Ghana’s OGP process across the previous three action plans. This commitment continues and expands on reforms to open parliament included in the previous action plan.¹³⁶ Specifically, this commitment sought to strengthen parliament’s role in Ghana’s open government movement through the formation of an open government parliamentary caucus and the development of an open parliament action plan.

None of the two milestones, as written, were completed within the action plan period. A draft Open Parliament action plan was developed, but not yet completed, and the parliamentary caucus was established, but outside the action plan assessment period.¹³⁷ However, the development process of the draft action plan brought together actors from parliament (staff and members of parliament), CSOs and the national OGP secretariat, with some CSOs participating as resource persons.¹³⁸ In May and June of 2022, the Ghana Parliamentary Monitoring Organizations (PMO) Network, alongside CSOs, actively participated in the implementation of the Open Parliament Index (OPI),¹³⁹ resulting in Ghana achieving the top rank in the OPI. This evaluation significantly influenced the formulation of the draft Open Parliament Action Plan. The Parliamentary Network published in its January 2024 bulletin¹⁴⁰ that network members (CSOs) collaborated with the Parliament of Ghana in co-creating the draft Open Parliament Action Plan, noting that the action plan included some of the gaps identified in the OPI. Mr Arye further explained that three virtual meetings were convened to facilitate dialogue between government officials and CSO representatives for the review of the action plan’s draft. CSOs engaged in thematic discussions and presentations, contributing to the development of commitments.

To further strengthen citizen engagement, parliament established a Citizens’ Bureau^{141 142 143} as an office in the Ghanaian Parliament that serves to promote interactions and information exchanges between the parliament and CSOs, particularly the sharing of public information from the parliament with CSOs and the dissemination of research projects carried out by CSOs and think tanks to parliamentarians and members of the legislature to improve their work. Equally, the Bureau is charged with the responsibility of developing, carrying out, and reporting on Open Parliament Initiatives.¹⁴⁴ According to Hon Emmanuel Bedzrah (member of parliament), and Mr Prosper Hoetu (Citizens’ Bureau, Ghana Parliament),¹⁴⁵ parliament has made positive steps to promote the open government values of transparency, accountability, and citizen participation. Moreover, according to BugdiT’s Ghana¹⁴⁶ blog publication, the Citizens’ Bureau signifies a monumental leap toward empowering its citizens as active participants in the nation’s democratic processes. It explains that the Bureau bridges the gap between the government and its people by providing a dedicated platform for engagement and information sharing, amplifying

Ghanaians’ collective voice and ensuring their interests are intricately woven into the fabric of legislative decisions, and reducing the growing mistrust between citizens and the government.¹⁴⁷

Whereas the parliamentary action plan is not yet approved, the draft document focuses on three key areas of transparency and civic engagement, that is, (i) making parliamentary information public through real-time uploads and updates, (ii) enhancing access and consumerability of the information through searchable formats and query friendly mechanisms, and (iii) expanding opportunities for civic engagement. This commitment achieved moderate results due to the limited progress within the action plan period. However, this reform is continued in Ghana’s next action plan and may achieve greater results in the longer term.

Commitment 14: Improving Access to Open Data

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: Limited • Early results: No Notable Results |
|---|--|

This commitment prioritized public service delivery data publication. Implementation was limited, with no notable results during the action plan period.¹⁴⁸ The Action Plan Review considered this commitment promising. However, implementation lagged because of budgetary allocation and a lack of guiding policy since the National Open Data Sharing Policy has remained in draft from 2019.¹⁴⁹

The National Information Technology Agency (NITA) conducted a three-day training for the leadership, management, and staff of the National Council for Persons with Disability. The training sought to bolster staff understanding and use of the IT policy, and thereby strengthen their interaction with, and provision of data from, the Ghana Open Data Initiative (GODI). Milestone 4 sought to train personnel to manage the various data systems and direct research statistics and information management directorate of the Ministries, Departments, and Agencies to lead data teams. NITA identified 15 persons to be trained to facilitate cascading down of skills. However, due to funding limitation, only 3 of the targeted 15 were trained.^{150 151} The IRM researcher could not identify further actions or results from these trainings.

To support provision of data from critical sectors of the economy such as Agriculture and Industry, the NITA requested and made follow-ups with respective ministries, departments, and agencies for nomination of focal persons who would be tasked with the responsibility to upload and regularly update the relevant data and present them in disaggregated format that is more useful to the data-consuming public. However, according to Mr Musa Issah,¹⁵² Deputy Director of NITA, the key challenge that hampered progress was low response from the institutions, as well as changes in focal persons, thus requiring refresher trainings. Consequently, almost all data sets published on the GODI portal were done before the action plan period.

Other milestones such as budget allocation for GODI, supporting regulatory agencies and licensing authorities to develop data collection/data set standard for their agencies and build an interoperable digital system, and securing the active involvement of the academic and research community in GODI were either not started or no information was available to report progress.

⁸² Editorial notes:

1. For commitments that are clustered: The assessment of potential for results and “Early Results” is conducted at the cluster level, rather than the individual commitment level.
2. Commitments’ short titles may have been edited for brevity. For the complete text of commitments, please see Ghana’s action plan: https://www.opengovpartnership.org/wp-content/uploads/2021/10/Ghana_Action-Plan_2021-2023_Revised.pdf
3. For more information on the assessment of the commitments’ design, see Ghana’s Action Plan Review: <https://www.opengovpartnership.org/documents/ghana-action-plan-review-2021-2023/>

⁸³ Open Government Partnership, Ghana 4th National Action Plan, https://www.opengovpartnership.org/wp-content/uploads/2021/10/Ghana_Action-Plan_2021-2023_Revised.pdf

⁸⁴ Ghana’s OGP repository, Ghana Self-Assessment Report, Supporting documents during implementation of 4th National Action Plan, https://drive.google.com/drive/folders/15OR8EXcWcO62RT4_y0-PhEhAmIXHdSmi

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⁸⁸ The CLGA (clgaghana.com)

⁸⁹ PUBLIC FINANCIAL MANAGEMENT LEAGUE TABLE LAUNCH - Internal Audit Agency (iaa.gov.gh); Linked In, Internal Audit Agency, https://www.linkedin.com/posts/internal-audit-agency_launch-of-the-2023-public-financial-management-activity-7122169357727637505-PXH_

⁹⁰ Ghana News Agency, Only 11 Assemblies have good financial management systems, 19 October 2023, <https://gna.org.gh/2023/10/only-11-assemblies-have-good-financial-management-systems>; Although the information about the launch of the league table and key findings from the initial assessment was available from the referenced websites, the IRM researcher was unable to get further information on the use of the league table, its outcome or sustained use, by either government, CSOs, or media. Efforts by the researcher, including emails sent on 16 February, and by the OGP Point of Contact to reach CLGA, were unsuccessful.

⁹¹ Homepage - Ghana Center for Democratic Development (cddgh.org) CDD Ghana, homepage, <https://cddgh.org>

⁹² The IRM researcher was unsuccessful in obtaining additional information from CDD Ghana. The contacted CDD staff clarified that they were not directly involved in the implementation of the fourth action plan and thus lacked relevant information. Additionally, the OGP POC indicated that the CDD staff member involved in the fourth action plan had transitioned and was unavailable for interview.

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⁹⁴ Hambali Dauda, Alhassan Sayibu Suhuyini & Joseph Antwi-Boasiako (2020) Challenges of the Public Accounts Committee of Ghana’s Parliament in ensuring an efficient public financial management, *The Journal of Legislative Studies*, 26:4, 542-557, DOI: 10.1080/13572334.2020.1784527

⁹⁵ Republic of Ghana, Ministry of Finance, New FIC Board charged to strengthen AML regime, 12 October 2021, <https://www.mofep.gov.gh/news-and-events/2021-10-12/new-fic-board-charged-to-strengthen-aml-regime>

⁹⁶ Seth Nana Amaoko (Financial Intelligence Centre), interview by the IRM, 13 December 2023.

⁹⁷ Institute for Democratic Governance, homepage, <https://ideg.org>

⁹⁸ Linked In, Institute for Democratic Governance Ghana, https://www.linkedin.com/posts/institute-for-democratic-governance---ideg-gahana_happening-now-in-tamale-sensitisation-activity-7085278720772444161-tGh5?utm_source=share&utm_medium=member_desktop

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