



OFFICE OF THE
ATTORNEY-GENERAL
AND MINISTRY OF JUSTICE

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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.

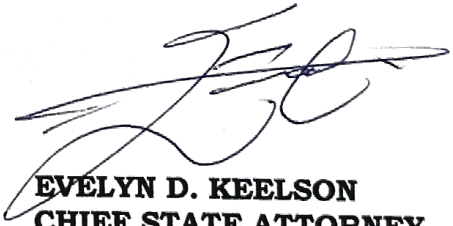
We observe that by a letter dated 1st February, 2024, you wrote to the OSP to furnish you with a copy of the findings on the case to facilitate your investigations. You inform us that, to date, the OSP has not responded to your request.

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