

PRESENTATION-CASE STUDY

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GROUP 4



PROPONENTS

- THIS PRESENTATION WILL FOCUS ON THE FOLLOWING AREAS:
 - 1. BRIEF MANDATE OF THE ECONOMIC AND ORGANISED CRIME OFFICE (EOCO), GHANA, ACT 804, 2010
 - 2. FACTS OF A SAMPLE CASE
 - 3. INVESTIGATION PLAN AND APPROACH
 - 4. ASSET RECOVERY / FINDINGS OF THE INVESTIGATIONS
 - 5. CHALLENGES

1. ECONOMIC AND ORGANISED CRIME OFFICE (EOCO), GHANA

- **ESTABLISHMENT OF EOCO, GHANA**

- The EOCO Office was previously the **Serious Fraud Office (SFO)** of Ghana which was set up by an Act of Parliament 1993 (Act 466).
- In 2010, the law establishing the SFO was repealed by another act of Parliament in 2010, **EOCO Act 804** and gave **enhanced powers** to EOCO
- The objects of the Office are to prevent and detect organised crime, and generally to facilitate the confiscation of the proceeds of crime.
- The functions of the Office are to investigate and on the authority of the Attorney-General prosecute serious offences that involve financial or economic loss to the Republic or any State entity or institution in which the State has Financial Interest, Money Laundering, Human Trafficking, Prohibited Cyber Activity, Tax Fraud, and Other Serious Offences.

ECONOMIC AND ORGANISED CRIME OFFICE (EOCO), GHANA CONTINUED

• POWERS OF THE OFFICE

- Section 18 - Powers of Police
- Section 19 - Request For Information
- Section 20 - Power To Search And Remove Documents
- Section 23 - Seizure and Detention of Currency Suspected to be Proceeds of Crime
- Section 24 - Seizure of Tainted Property

ECONOMIC AND ORGANISED CRIME OFFICE (EOCO), GHANA CONTINUED

- Section 25 - Power To Search For Tainted Property
- Section 27 - Searches In Emergencies
- Section 29 - **Property tracking**
- Section 32 - Mutual Legal Assistance
- Section 33- **Freezing tainted properties**
- Section 51 - Confiscation Order

2. CASE STUDY

- **FACTS OF THE CASE**

- EOCO received an intel, that the revenues of a department of a renowned hospital in Ghana (**Name of Hospital undisclosed**) does not correspond with the work output of services rendered to clients. The revenue accounted and banked, fall short of what is expected.
- **Allegation** - Possible leakage of revenue
- **Issues At Stake** -Investigation must be able to establish whether or not there are revenue leakages in the system. If yes, what is the mode stealing and who are the officers behind that leakage.

3. INVESTIGATION PLAN AND APPROACH

- **ISSUES AT STAKE** -

- Investigation must be able to establish whether or not there is a leakage of revenue. If yes, what is the mode.
- We were also mindful that slightest information to the officers of the Hospital would result in the concealment/destruction of information or even destroy any incriminating documents.
- Recover proceeds of crime by way of Asset Recovery.
- We concluded to use one of its powers thus Emergency search under Section 27 as the best approach to retrieve.

INVESTIGATION PLAN AND APPROACH CONT'D

Operation Plan (O.P) was prepared based on the background of the Hospital and roles were clearly allocated to investigative officers. The O.P detailed officers responsible for:

1. Search
2. Arrest (if the need be)
3. Recording events and Inventory
4. Interviews and interrogations
5. Recover the proceeds of crime

An emergency search was carried out and the following documents were retrieved and analysed:

- Receipts booklets for about 5 years period (34 booklets in all)
 - Cash books
 - Bank statements for the period In question
 - Stores receipt register

4. ASSET RECOVERY/ FINDINGS OF THE INVESTIGATION

- **OUTCOME /FINDINGS**

- Investigations revealed the following:

1. A total of fourteen (14) receipt booklets proceeds were not banked. Each booklet contains one hundred (100) receipt sheets with a duplicate counterfoil.
2. A tabulation was made on all the fourteen (14) booklets and a total revenue of Four Hundred And Eighty-nine Thousand Ghana Cedis (GHC 489,000.00) equivalent to Ninety Seven Thousand, Eight Hundred Dollars (US\$ 97,800.00) was detected.

ASSET RECOVERY/FINDINGS OF THE INVESTIGATION

CONTINUED

4. Investigation revealed that the GHC 489,000.00 revenue generated from the private owned receipt booklet were shared among **three (3) officers** at the end of every week. These officers were:

- **Principal Accountant**
- **Assistant Accountant**
- **Internal Auditor**

Asset Recovery- A vehicle was found at the premises of one of the suspects. The Vehicle was immediately impounded and the registration number was forwarded to the Licensing Office of which it was confirmed to be owned by one of them.

OUTCOME / FINDINGS OF THE INVESTIGATION

CONTINUED

• STATUS OF THE CASE AS AT TODAY

1. The Case is currently in Court and Prosecution has ended its case.
2. The court directed the three (3) accused persons to open their defence since prosecution was able to establish a prima facie case against them.
3. The three (3) accused persons finally pleaded guilty and have opted to pay back the money stolen back to Government chest with interest.
4. The vehicle is still been held by EOCO pending the outcome of the case

5. CHALLENGES

- Political Interference-Politically exposed persons
- Collaboration with sister institutions is sometimes a problem.
- Delays in responding to investigative requests by other institutions
- Logistical Constraints
- Address system (but now been resolved by the Digital Address System of Ghana)

FINANCIAL ANALYSIS CASE

THANK YOU

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