

STATEMENT ON NATIONAL CATHEDRAL AUDIT AND MATTERS ARISING

Government has reviewed the contents of an audit report prepared by Deloitte and Touche into the operations of the National Cathedral Secretariat.

The report, which was commissioned by the National Cathedral Secretariat, and covered the period between 31st December,2021 to 31st December,2023, reveals a disturbing pattern of financial irregularities, procurement breaches, unsupported expenditures, and a general lack of due process.

From unexplained payments to discrepancies in contract values, weak internal controls, and questionable governance practices, the National Cathedral project has strayed far from the principles of accountability and fiscal discipline.

Before delving into the details of the audit report, it bears noting that documentation available indicates that contrary to the widely held view that total payments and commitments to the National Cathedral Project amounts to \$ 58 million so far, there is an additional outstanding \$ 39 million payment due the contractor.

This will bring the total cost incurred for the hole at the site of the project to \$97 million.

Also, due to the lopsided nature of the contract, additional costs continue to accrue daily despite the cessation of work on the project years ago.

Findings contained in the audit report are as follows.

Discrepancies in Consultancy Fees Paid to Sir David Adjaye & Associates Ltd.

The audit report reveals troubling discrepancies in consultancy fees paid to Sir David Adjaye & Associates Ltd. for the mobilisation and design of the National Cathedral of Ghana. While the Office of the President confirms a total payment of GHS 113,040,564.86 only, the firm reports having received GHS 117,972,656.00 — a variance of GHS 4,932,091.14 that remains unexplained.

Payment records show that GHS 87,938,750.00 was paid by the Ministry of Finance between 26th September 2018 and 25th November 2019. Subsequently, the Office of the President made two payments: GHS 29,664,845.29 on 19th February 2021 and GHS 369,060.71 on 5th March 2021 — bringing the presidency's total contribution to GHS 30,033,906.00. Combined, these payments amount to the GHS 117,972,656.00 received by the firm.

Variations in Contract Amount with Ribade JV

The formal executed agreement with Ribade JV puts the contract sum at USD 261,965,660, exclusive of taxes and levies. However, the Office of the President confirms a higher figure of USD 286,465,660 — a difference of USD 24.5 million from the officially signed agreement.

Additionally, the Progress Status Report as of August 2024 quotes the contract amount as USD 268,500,000, while Interim Payment Certificates (IPCs) submitted for payment estimate the

final contract value at USD 283,230,489. These inconsistent figures — spanning from the legally binding agreement to reported progress and payment claims — point to a lack of coherence and clarity in contract administration and project cost control.

Difference in Payments and Outstanding Amount owed to the Nehemiah Group.

The audit also draws attention to notable discrepancies in the financial transactions between the Government of Ghana and The Nehemiah Group, a consultant on the National Cathedral project. According to the Office of the President, a total of USD 4,281,702.59 has been paid to Nehemiah. However, The Nehemiah Group confirms receipt of USD 4,341,702.59 — indicating a difference of USD 60,000.00 that remains unaccounted for.

More concerning is the wide variation in the amounts both parties claim are outstanding. While the Office of the President indicates an outstanding balance of USD 1,851,528.00. The Nehemiah Group states that only USD 155,616.23 remains unpaid — a difference of nearly USD 1.7 million. These inconsistencies point to significant lapses in contract and payment reconciliation processes, and they call for immediate investigation to uphold transparency and fiscal responsibility.

Procurement Irregularities and Discrepancies in Contract Sums in relation to Sir David Adjaye & Associates

The audit report also uncovers serious procurement irregularities in the engagement of Sir David Adjaye & Associates Ltd. as Lead Consultant for the National Cathedral project. Between 26th September 2018 and 7th June 2019, a total of GHS 15,738,750 was paid to Sir David Adjaye — well before the formal agreement was signed on 20th August 2019.

This payment also preceded the approval of the contract sum of GHS 5,850,000 by the Public Procurement Authority (PPA), raising red flags about non-compliance with established procurement protocols. Furthermore, the appointment of the firm was done through sole sourcing, a method that demands strict justification and prior approval under Ghana's procurement laws. These actions represent a clear breach of procurement procedures as outlined in Section 40(1) and (2) of the Public Procurement Act, 2003 (Act 663), as amended by Act 914, and raise serious concerns about transparency, value for money, and adherence to due process in the award and execution of public contracts.

Further concerns arise from the audit findings regarding the contract with Sir David Adjaye & Associates Ltd. for the National Cathedral project. First, portions of the total contract value — specifically the mobilisation fee of USD 1,500,000 and a Use/After Care component of USD 1,187,500 — were included in the payment schedule but lack any detailed breakdown or explanation of their composition, raising questions about the basis and justification for these sums.

Moreover, there is a discrepancy of USD 861,000 in the mobilisation fee figures. While the Office of the President confirms a payment of only USD 89,000, a letter from Sir David Adjaye & Associates dated 13th August 2020 states that USD 950,000 was received as mobilisation — a gap that requires urgent clarification.

Additionally, David Adjaye is reported to have undertaken extra work estimated at USD 12,430,221 under Variation Orders 1, 2, and 3, covering major design changes including a 350-seater restaurant, a museum extension, and a Bible museum. However, these additions were not captured in the original signed contract, indicating a failure to formally regularize significant scope changes before making payments regarding these changes.

Questionable Payments and Overlapping Roles Involving The Nehemiah Group and Associates

The audit exposes troubling findings concerning the contractual relationship with The Nehemiah Group, represented by Mr. Cary Summers, and other associated entities. The agreement between the National Cathedral Secretariat and The Nehemiah Group, initially signed for a one-year term beginning 9th March 2020 was subject to renewal on agreement of the parties. The renewal was never done. Despite this, payments to the Nehemiah Group continued, amounting to USD 523,521.03 — a clear violation of contract governance protocols.

Furthermore, the Nehemiah Group confirmed receiving USD 110,630.56 for organising fundraising events in Houston and New York, purportedly aimed at securing support from external investors. Regrettably, these events yielded no tangible results in terms of donations or investment, raising serious concerns about the prudence of expenditure and the absence of performance-based accountability.

Even more troubling is the overlap in responsibilities and associated costs between The Nehemiah Group and Kubik Maltbie, a subcontractor. Although The Nehemiah Group was assigned coordination and oversight roles during Phase 1 of the project, Kubik Maltbie was separately contracted for the same project management and coordination services at a cost of USD 592,500. This figure represents approximately 87% of the total USD 675,000 paid to The Nehemiah Group over the same period — indicating a clear case of paying two entities for the same work where it was unclear which of them was actually doing the work and which was taking government money for free. This apparent lack of clarity in the delineation of responsibilities reflects poorly on project oversight and resource management.

Additionally, reimbursable expenses amounting to USD 24,498.17 were paid to The Nehemiah Group for items completely unrelated to construction oversight. These include costs that fall outside the intended scope of their engagement, further compounding concerns over inefficiency, accountability, and the effective use of public resources on this project.

Unsubstantiated Loan Transaction with JNS Talent Centre Limited

The audit report also highlights a deeply concerning financial transaction involving JNS Talent Centre Limited, a company owned by Rev. Kusi Boateng, a member of the National Cathedral Board of Trustees. A letter dated 26th August 2021 from the Executive Director of the National Cathedral Secretariat requested a loan of GHS 2.6 million from JNS Talent Centre. However, no loan agreement was sighted to establish the terms, conditions, interest rate, or repayment obligations of the facility. Despite this glaring omission, the amount was subsequently repaid to JNS Talent Centre Limited using project funds. The absence of a formal agreement raises serious red flags regarding transparency, due diligence, and potential conflict of interest.

Irregularities in Donation Records, Documentation, and Internal Controls

The audit report has also revealed worrying administrative and financial irregularities surrounding donations, documentation, and internal governance at the National Cathedral Secretariat. Notably, a total of GHS 38,294,693 in mobile money transactions remains unreconciled due to failed or unsuccessful transfers. These transactions could not be validated with any external party, casting doubt on the reliability of reported donation figures and the integrity of the donation management system.

Furthermore, inconsistencies were identified in the 2021 records of donations received through the Short Code and Momo Pay ID platforms. The trial balance showed a variance of GHS 42,791 for Short Code receipts and GHS 72,944 for Momo Pay ID receipts when compared to the corresponding donation schedules. Notably, no such records were made available for 2022 and 2023, raising questions about the continuity of recordkeeping and transparency.

In addition, lapses in internal controls were identified. The Oath of Secrecy document, required of Procurement Committee members, was neither signed nor dated, containing only the names of members — a clear deviation from standard corporate governance practices. Equally troubling is the failure of management to produce supporting documents for several transactions, including Board Secretary expenses, office costs, and accommodation for a symposium hosted by the Biblical Museum of Africa (BMOA). Out of a total of GHS 349,847, an amount of GHS 292,681 remains unsupported.

Unsupported Expenditures and Weak Financial Oversight in FY 2022

The audit report for the 2022 financial year uncovers a troubling pattern of poor accounting practices, unsupported expenditures, and lapses in financial oversight at the National Cathedral Secretariat. A key example involves accommodation payments for Mr. Cary Summers, who was lodged at the Movenpick Hotel from 16th to 28th February 2022 at a cost of GHS 18,500. However, only GHS 4,976 was recorded in the books, with no documentation accounting for the remaining GHS 13,524 — which was reportedly a refund issued by the hotel but not traceable in the financial records.

Additionally, a trip to the United States by Dr. Paul Opoku-Mensah and Rev. Victor Kusi Boateng cost a total of GHS 28,433.60, drawn from the Fidelity-USD account on 12th October 2022.

Strangely, despite this pre-payment, a separate approval of USD 20,504.95 for the same trip was later granted by the Chief of Staff on 18th October 2022, raising concerns about duplicated approvals and lack of coordination in financial planning.

Further issues include payments totaling USD 17,000 made under accountable imprest without supporting documentation — covering hotel accommodation (USD 15,000), internal transportation (USD 1,000), and incidentals (USD 1,000) for two unnamed officials. The absence of receipts or accountability for these funds suggests weak internal controls.

Moreover, a memo from the Head of Operations authorised GHS 20,000 for payments to bloggers and media houses. However, there was no evidence of approval from the Director of

Finance and Administration. While GHS 14,700 was disbursed, no documentation exists to confirm whether the remaining GHS 5,300 was refunded.

Lastly, the Secretariat paid GHS 117,180 (equivalent to USD 18,000 at a rate of 6.51) to the Board Secretary in January 2022 to rent accommodation. Yet again, there was a lack of supporting documentation to substantiate the purpose, duration, or approval basis for this payment.

Non-Compliance with Law in the Composition of the Procurement Committee

The audit revealed that the National Cathedral of Ghana project violated Section 20 and the First Schedule (Category B) of the Public Procurement Act, 2003 (Act 663), as amended by Act 914, in the establishment of its Procurement Committee. The Committee, as constituted, failed to meet the legally mandated composition, including the absence of key statutory members required by law. In addition, the roles of Chairperson and Secretary were improperly designated, contrary to the clear provisions of the Act. This non-compliance undermines the legitimacy of procurement decisions taken by the Committee and raises serious questions about the integrity and legality of the procurement processes executed under its authority.

Action on audit findings

The above audit findings rock the very foundation of the project and the work of the Secretariat and raise serious questions about the use of public funds.

Consequently, President John Dramani Mahama has directed that the following steps be taken.

1.The National Cathedral Secretariat which used to be here at the Presidency stands dissolved as of 1st May,2025.

2.Legal steps are being taken to dissolve the Board of Trustees of the National Cathedral

4.The Deloitte and Touche audit report will be published after this briefing

5.Despite the damning findings contained in the Deloitte audit report, it does not cover the full scope of operations of the National Cathedral Secretariat and the project itself. The Auditor-General has therefore been requested to commission a forensic audit into the National Cathedral Project and the activities of the Secretariat.

4.The Attorney-General and Minister for Justice is taking steps to ensure the lawful termination of the contract to prevent further costs and losses to the state.

5.After the forensic audit, decisive action will be taken regarding any impropriety determined and the future of the project itself.

Thank you for your attention.

