

Deloitte.

National Cathedral of Ghana

**Report to Management
31 December 2021 to
31 December 2023**

CLASSIFICATION: CONFIDENTIAL

21 May 2025

The Board Chairman
National Cathedral of Ghana
Accra

Dear Sir,

Management letter of National Cathedral of Ghana for the years ended 31 December 2021, 31 December 2022 and 31st December 2023

We have completed the audit of National Cathedral of Ghana which was conducted in accordance with International Standards on Auditing ("ISAs"). Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management with the oversight of the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the years ended 31 December 2021, 31 December 2022 and 31 December 2023. Those issues are set out in the attached report.

We would like to thank the management and staff for their assistance and cooperation during the audit.

We would be pleased to provide any clarification that you may require on the issues raised in this report.

Yours faithfully,

Deloitte & Touche



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A. Current year management letter points

1. Accounting / Auditing Issues

i. FY 2021

a. Government of Ghana

Observation

1.1 Inaccuracies in Confirmation Responses

I. Total Consultancy Fees Paid to Architect (Design Team)

We noted differences with regards to the amount paid to the Architect (Design Team) - Sir David Adjaye & Associates Limited for mobilization and design of National Cathedral project from the confirmation response received from the Office of the President and that of Sir David Adjaye & Associates Limited.

Below are the details:

Confirmation from Office of the President	Confirmation from Sir David Adjaye & Associates Limited	Difference
Amount (GH¢)	Amount (GH¢)	Amount (GH¢)
113,040,564.86	117,972,656.00	4,932,091.14

Refer to Appendix I on Pages 60 - 61 for the relevant documents.

Implication

This makes it difficult to confirm which of the amount is accurate.

Recommendation

Management should reconcile the differences noted above and request the Office of the President to furnish us with an updated confirmation of letter.

Management response

Adjaye Associates confirms that total Consultancy fees paid to it is 113,040,564.86.

Deloitte Response

As part of our audit procedures, we received responses to our confirmation from both the Office of the President on 26 March 2024, and also from Sir David Adjaye & Associates also on 20 May 2024.

A detailed review of their responses as highlighted on Appendix I on Pages 60 - 61, confirm the total amount of GH¢ 117,972,656. From the confirmation, GH¢ 87,938,750 was received from the Ministry of Finance between 26 September 2018 to 25 November 2019. GH¢ 29,664,845.29 and GH¢ 369,060.71 were also received from the Office of the President on 19 February 2021 and 5 March 2021 respectively.

II. Contract Amount - Contractor (Ribade JV)

We also noted differences regarding the contract amount (excluding tax and levies) for Ribade JV - contractor of the project during our audit work. Below are the variances noted:

No.	Details	Amount (USD)
1	Amount per executed agreement	261,965,660
2	Confirmation from Office of the President	286,465,660
3	Progress Status Report - August 2024	268,500,000
4	IPCs submitted for payment - Estimated Final Contract Value	283,230,489

Refer to Appendix II on Pages 62 - 63 for the relevant documents.

Implication

This makes it difficult to confirm which of the contract value is accurate.

Recommendation

Management should reconcile the differences noted above and request the Office of the President to furnish us with an updated confirmation of letter.

Management response

The contract value as per the executed agreement between the National Cathedral Board and RIBADE is \$261,965,660.

However, given the project is suspended due to non-payment, interest and finance charges will accrue (in line with contract terms). The final contract value will include above and will be negotiated and finalised at contract completion.

Deloitte Response

Deloitte has not received any additional information/clarification from management as at the date of signing of the audit report, to enable reconciliation of the different contract amounts above to the finance charges and interest management stated in their response.

III. Government of Ghana and Nehemiah Group Confirmation Differences

Below are the differences noted with respect to the Nehemiah Group:

Details	Amount Paid (USD)	Outstanding (USD)
Confirmation from the Office of the President	4,281,702.59	1,851,528.00
Confirmation from The Nehemiah Group	4,341,702.59	155,616.23
Differences	60,000.00	1,695,911.77

Implication

Such errors in the confirmation responses can lead to reconciliation difficulties, especially as these involve public funds. It also makes it difficult to know which of the balances are accurate.

Recommendation

Management should reconcile these differences noted above and request the Office of the President to furnish us with an updated confirmation of expenditure letter.

Management response

In response to the differences observed regarding the Nehemiah Group, below is a list of wire transfers from the Ghana National Cathedral to the Nehemiah Group. This list has been compiled from the bank statements of the Nehemiah Group at Commerce Bank:

PAYMENTS RECEIVED FROM GHANA TO THE NEHEMIAH GROUP

*VIA WIRE TRANSFER INTO ACCOUNT ENDING IN 1448

DATE	AMOUNT	WIRE FED# FROM GHANA NATIONAL CATHEDRAL
3/18/2020	\$ 3,681.70	05553 CB Seq 001990
6/25/2020	\$ 75,000.00	27967 CB Seq 003038
9/16/2020	\$ 75,000.00	08787 CB Seq 000171
1/25/2021	\$ 80,874.49	00572 CB Seq 000086
5/3/2021	\$ 208,256.75	29489 CB Seq 000248
7/9/2021	\$ 225,258.83	02885 CB Seq 000111
11/3/2021	\$ 337,076.57	08760 CB Seq 000077
11/26/2021	\$ 640,656.26	01054 CB Seq 000121
1/24/2022	\$ 442,617.29	13491 CB Seq 001806
3/8/2022	\$ 624,436.65	02871 CB Seq 000102
4/21/2022	\$ 774,785.41	01816 CB Seq 000098
7/18/2022	\$ 760,039.10	10194 CB Seq 002769

10/17/2022 \$ 94,019.54 00222 CB Seq 000088

TOTAL \$ 4,341,702.59

Regarding the outstanding balances: \$1,851,528.00 is still owed to Kubik Maltbie and \$155,616.23 is still owed to The Nehemiah Group.

Monies Due As of June 15, 2023

Due to Kubik Maltbie

Pay Period	Invoice #	Amount
4/30/2022	Application #6	\$ 819,132.86
5/30/2022	Application #7	\$ 717,589.29
6/30/2022	Application #8	\$ 314,808.97
Total		\$ 1,851,531.12

Due to The Nehemiah Group

Invoice Date	Invoice #	Amount
9/1/2022	3144R-2	\$ 80,423.87
12/1/2022	3146	\$ 75,192.36
Total		\$ 155,616.23

Please find attached a spreadsheet showing all expenses for The Nehemiah Group, including those that have been paid and those still owed.

Please find spreadsheet among the supporting documents.

Observation

1.2 Payment made before contract was signed

The Government of Ghana through the Ministry of Finance made total payments of GH¢ 15,738,750 between 26 September 2018 and 7th June 2019 to Sir David Adjaye & Associates Limited before their agreement was officially signed on 20th August 2019.

Below is the breakdown:

Payment Date	Invoice No.	Details	Gov't Sector that Paid	Amount Received (GH¢)
26-Sep-2018	001.0718	Payment for work done at the Schematic design stage	Ministry of Finance	4,100,000
5-Oct-2018	001.0718	Payment for work done at the Schematic design stage	Ministry of Finance	1,750,000
8-May-2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	Ministry of Finance	8,200,000
3-Jun-2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	Ministry of Finance	1,600,000
7-Jun-2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	Ministry of Finance	88,750
		Total		15,738,750

II. Payment made before PPA approval was obtained, and contract signed

We also noted that some of the above payments were done even before the Public Procurement Authority of Ghana (PPA) approved the contract sum amount and the use of single sourcing to appoint Sir David Adjaye & Associates Limited as Lead Consultant, Construction and Supervision for the construction of the National Cathedral.

The Public Procurement Authority' Board Technical Committee granted the approval on 13 December 2018 in a response to a request from the Office of the President which was dated 10 December 2018.

Below are the details:

PPA Approval Date	Invoice Payment Date	Details	Gov't Sector that Paid	Amount Received (GH¢)
13-Dec-2018	26-Sep-2018	Payment for work done at the Schematic design stage	Ministry of Finance	4,100,000
13-Dec-2018	5-Oct-2018	Payment for work done at the Schematic design stage	Ministry of Finance	1,750,000
		Total		5,850,000

Implication

Payments made by the Government before the signing of the official contract could lead to the dereliction of duties on the part of the Design Team, as there is no agreement in place to enforce or check compliance.

Recommendation

The Office of the President should provide reasons why such payments were made and furnish us with any pre-agreement signed between both parties which covered this period and the respective payments.

Management should ensure that no payment is made either by themselves or on their behalf without an executed agreement in place.

Management response

The President of the Republic, H.E. Nana Addo Dankwa Akufo-Addo, commissioned the Architect and Design team **before** the appointment of the Board and the establishment of the Secretariat. The Board and Management are not privy to any pre-contract agreements and/or arrangements made between the President and the Architect.

Payments made by the Board, however, have been guided by agreements and/or contracts, and will continue to be so.

b. Sir David Adjaye and Associates Limited

Observation

1.3 Portions of Total Contract Value not explained

We noted on page 47 of the executed contract between the Government of Ghana and Sir David Adjaye and Associates Limited that the allocations listed below in the fee payment schedule as part of the total contract amount, did not have further explanation with regards to their composition:

Details	Amount (USD)
Mobilisation	\$1,500,000
Use/After Care	\$1,187,500

This is unlike the other areas such as Concept/Schematic Design; Design Development; Construction Documents, Tender and Construction for which the scope of services has all been explained in detail on Pages 14 to 45.

Implication

Lack of scope of services for these areas makes it very difficult to know if actual performance or work has been done or not before payment was made.

Recommendation

The Government should rectify the contract and ensure that the Design Team includes the necessary details in the scope of work similar to what they have done for the other areas.

Management response

The contract was signed between the Office of the President and Adjaye Associates. The Board is not privy to any revisions to the contract.

However, Adjaye Associates provides the following specifications:

MOBILIZATION

- (a) Design Team to set the project protocols and engage the required consultants.
- (b) Setting up Team with required additional computers software licenses, computers etc. that would be required to support the team as well as the creation of CAD backgrounds for all consultants to use.
- (c) The Lead Consultant will proceed with the scheduling of meetings together with the Client and key members of the Consultant team. The output from these meetings will define the following:
 - (a) Effective dates defining the expectations of the client and consultant in relation to the mobilization, dates, locations and formats for meetings, etc.
 - (b) The formal start of the contractual obligations of the project stakeholders.
 - (c) Project site constraints and team requirements for access to the site (if any).
 - (d) Receipt of relevant information from the Client required to commence the Concept Design phase, which include, but not limited to:

- (i) Geotechnical survey of plot and adjacent plots if necessary
- (ii) Topographical survey maps of the site and of the surrounding plots if necessary
- (iii) Drawings of existing structures on adjacent properties and features
- (iv) Water table levels, where applicable
- (v) Boundary limits
- (vi) Location of major nearby utilities structures and utility corridors
- (vii) Traffic impact assessment
- (viii) Extent of infrastructure
- (ix) Site constraints
- (x) Site Plan
- (xi) Detailed Brief and Area allocations
- (xii) Operational and Facilities Requirements

(e) AA to assist with the collection, coordination or formulation of any portions of the above listed data, as required by the Client, to facilitate the efficient commencement of the Concept Design Stage.

(f) Confirmation of the nominated individuals for official correspondence.

(g) Confirmation of the Contract Schedule dates, including identified Construction Start Dates, Completion Dates and Operational go live dates.

IN USE / AFTER CARE

Defects Liability Period (DLP) Support

- Administer the terms of the building contract and make final decisions
- Provide information required by others for settling the final account
- Certify where applicable, practical completion of the works

Observation

1.4 Differences in Mobilisation fees payment

During the audit, we noted the following inaccuracies concerning the actual fees paid to consultants as "Mobilisation fees":

Details	Amount paid as Mobilisation Fees (USD)
Confirmation response from the Office of the President	\$89,000
Letter from Sir David Adjaye & Associates on 13th August 2020	\$950,000
Difference	\$861,000

Refer to Appendix I on Page 60 – 61 & Appendix III on Page 64 for details.

Implication

This conflicting information makes reconciliation of the actual amount paid to them very difficult.

Recommendation

Government should provide evidence to show the details of the amount paid as "Mobilisation Fees".

Management response

The contract was signed between the Office of the President and Adjaye Associates. The Board and Secretariat are not privy to official communication explaining the variation in the mobilization amounts.

Deloitte Response

Based on the Appendix C – Fee Payment Schedule on page 47 of the contract dated 20 August 2019 between the Government of Ghana and Sir David Adjaye and Associates Limited, the mobilisation amount captured therein is USD 1,500,000.

Management has also not provided the appropriate audit evidence to for us to verify which of the two (2) amounts is correct.

Observation

1.5 Additional work not captured in signed contract

We noted that the expenses listed below were incurred by Sir David Adjaye & Associates for variation order 1, 2 & 3. The costs incurred was for design variation involving a 350-seater restaurant, Museum extension, and Bible Museum Fit out and Biblical Gardens Infrastructure.

Below are the details of the various costs incurred and status of payment:

Invoice No.	Details	Amount (USD)	Status
Payments Done (A)			
NCG 002.0421	Payment for work done on variation order number 1 & 2 (Museum Extension and Restaurant): - Variation Order 1 (Museum Extension): \$3,120,896 - Variation Order 2 (Restaurant): \$379,200	\$3,500,096.00	Payment made on 9 July 2021.
NCG 003.1221	Payment for work done at the Construction Administration Stage and Part of Variation Order 3.	\$1,000,000.00	Payment made on 14 March 2022.
	Sub-total (A)	\$4,500,096.00	
Outstanding Payments (B)			
NCG 005.0622	This invoice was issued for work done on Variation Order number 3 for the Bible Museum Fit out and Biblical Gardens Infrastructure as well as for Museum and Biblical Garden Content/Digital (30.45%). This is for coordination of meeting attendance, establishment of exhibitions space, design studies, review of design proposals, provision of scope drawings etc. for the Biblical Museum and the Gardens.	\$3,703,881.15	Invoice issued on 8 June 2022. No payment at all has been received on this invoice by the Consultant, Sir David Adjaye & Associates.
NCG005.1222	This invoice was issued for work done on Variation Order number 3 for the Bible Museum Fit out and Biblical Gardens Infrastructure as well as for Museum and Biblical Garden Content/Digital (34.75%). This is for coordination of meeting attendance, establishment of exhibitions space, design studies, review of design proposals, provision of scope	\$4,226,243.85	Invoice issued on 8 December 2022. No payment at all has been received on this invoice by the Consultant, Sir David Adjaye & Associates.

	drawings etc. for the Biblical Museum and the Gardens.		
	Sub-total (B)	\$7,930,125.00	
	Grand Total (A+B)	\$12,430,221.00	

These additional works are outside the contract signed. Additionally, there was no signed agreement/contract covering these costs incurred as a result of work done for variations in the original design.

Implication

Additional works not estimated or captured in the executed agreement can lead to high contract fees outside the budget.

Recommendation

Government should ensure that a contract is signed to deal with the additional works done by the design team.

Management response

The additional work not captured in the signed contract between the Office of the President and Adjaye Associates are the Bible Museum, Biblical Garden, and Economic Engines - including the 350-seater restaurant. The addition of these elements to the project, and the appointment of a Lead Consultant - Cary Summers and the Nehemiah Group - to coordinate the integration into the main design, were decisions taken by the Board of the National Cathedral of Ghana. These decisions, more so, are covered by a contract signed by the National Cathedral Board and the Nehemiah Group. The extension to the original design by Adjaye Associates was at the request of the Board, and not as part of the signed contract between Adjaye Associates and the Office of the President.

The approval given by the Executive Director of the project, Dr Paul Opoku-Mensah, for Adjaye Associates to proceed was therefore an administrative response to the decision of the Board to integrate the Museum, Garden and Economic engines. This administrative approval was supported by the review of Cary Summers, the CEO of the Nehemiah group, contracted by the NCG Board. In a November 5, 2020 review of the Variation Order, which we submitted to Deloitte and is attached, Cary Summers concludes: **"Based upon the total of 16,350 m2 affected space at cost of \$21,587,596, the cost per m2 is \$1320 which is well within reason for this type of space. The expanded space for the museum provides the scope necessary to create a world class museum that will be a global attraction."**

Per the overall procurement frame for the project proposed by the CEO of the PPA, and accepted by the Chief of Staff on December 6, 2018, and which formed the basis for the contract between the Government and Adjaye Associates, all work outside the contract was to be the responsibility of the Board of the National Cathedral of Ghana. In the written opinion of the Attorney General, submitted to Deloitte, the procurement activities of this company - the National Cathedral of Ghana - does not fall under the provisions of the Procurement Act.

Should this (procurement) structuring of the project change, the Board of the National Cathedral of Ghana would align its activities, including its procurement activities, to this changed structure.

Deloitte Response

Management shared the agreements for the variation orders (1 & 2) with us and following our review, we noted the following:

- I. The original signed contract states on Page 5, paragraph 2 with regards to any variation in the scope of services that "...any modification or variation of the terms and conditions of this Agreement, including any modification or variation of the scope of the services, may only be by a written agreement between the Parties." It goes on further to state on Page 12, point 21 that "no amendment or variation to this Agreement shall be effective unless it is in writing and duly signed by all Parties". Parties is also defined on Page 3 to mean both the Client (that is, Government of Ghana and/or the Board of Trustees of the National Cathedral of Ghana and the Design Team (Sir David Adjaye & Associates Limited).

Variation orders 1 & 2 has only been signed by the Dr. Paul Opoku-Mensah and not both parties as required above. (See Appendix VI on Page 70 – 71 for details).

- II. Furthermore, our review of the Public Procurement Authority (PPA) approval document on Appendix V on Pages 67 - 79 shows that on page 1, paragraph 3, the approved contract sum by the PPA is USD 21,375,000.00. Our audit work reveals that the actual amount paid to Sir David & Adjaye Associates Limited has exceeded this approved amount (see Appendix I on Pages 60 - 61 & Appendix IV on Page 65 - 69 for the actual amount).
The above response from management indicates that there were some major changes in the original design scope, which was only approved by the Board of Trustees.

Management were unable to provide us with any evidence to demonstrate that the actual amount paid to Sir David Adjaye & Associates (the consultants) which exceeded the initial approved amount and the changes done to the original design scope (the estimated total construction cost increased from the initial USD 190,000,000 to USD 350,000,000) has been communicated to the Public Procurement Authority of Ghana and their approval obtained.
(See Appendix VII on Page 71 - Public Procurement Authority: Electronic Bulletin July-September 2010, Vol 1, Issue 2, Page 6)

Observation

1.6 Invoices in different currencies

We again noted that invoices from Sir David Adjaye and Associates Limited were prepared in Ghana Cedis and at other times in United States Dollars, as noted below.

However, the documents submitted to the Secretariat by Sir David, did not include a dispensation letter from the Bank of Ghana to quote payments in United States Dollars (USD).

Find below the details:

Invoice Number	Invoice Date	Invoice Amount Currency
001.0718	25 July 2018	GHS
001.0519	1 May 2019	GHS
002.1119	19 November 2019	GHS
001.0320	19 March 2020	GHS
002.0421	27 April 2021	USD
003.1221	9 December 2021	USD
005.0622	8 June 2022	USD
005.1222	8 December 2022	USD

Outstanding Payments quoted in different currencies from the original

Additionally, outstanding VAT and Levies amounts on invoice numbers 001.0718 and 001.0519 from the confirmations received from Sir David Adjaye & Associates have been quoted in USD while their original invoices were both in Ghana Cedis as shown in the details below:

Invoice Number	Total Invoice Amount (GHS)	Amount Paid (GHS)	Outstanding Amount per invoice (GHS)	Outstanding amount per confirmation (USD)
001.0718	6,873,750.00	5,850,000.00	1,023,750.00	\$229,993.18
001.0519	11,681,085.94	9,888,750.00	1,792,335.94	\$402,661.82

Implication

Raising of invoices in different currencies makes reconciliation and accountability very difficult. This also leads to excess gains as indicated above.

Recommendation

Management should have all invoices raised in Ghana Cedis for consistency, proper accountability and to avoid overpayments.

Management response

The Consultant, Adjaye Associates, has only raised invoices in 2 currencies – USD and cedis. This is in line with their contract.

Deloitte Response

Deloitte has not received any additional information/clarification regarding the above response from management as at the date of signing of this management letter.

c. Cary Summers, The Nehemiah Group, and Others

Observation

1.7 Non-renewal of signed agreement for The Nehemiah Group

The contract between the National Cathedral of Ghana and The Nehemiah Group was initially for one (1) year starting March 9, 2020, and renewable based on the agreement of both parties, as noted on Page 8 of the signed contract. This has however not been renewed as was supposed to have been done.

Breakdown of all payments made to The Nehemiah Group after March 2021 were as follows:

Details	Amount (USD)
Consulting Fees	350,000
Travel expenses	26,541.63
Supply expenses	118,672.11
Legal Fees	28,005.97
Other expenses	301.32
Total	523,521.03

All payments made after March 9, 2021, are thus invalid and must be returned, if ratification of the agreement is not done.

Implication

All payments made or activities done towards the project by either party after March 9, 2021, is invalid as there is no contract in place.

Recommendation

Management should ensure renew the contracts between two parties or if they can cancel it and have any monies paid after that period returned.

Management response

Noted. However, the assumption, though not explicitly captured, was that the contract would be renewed automatically unless explicitly cancelled. This will be rectified.

Observation

1.8 Funds spent on fundraising events with no tangible reward

In September 2021, The Nehemiah Group confirmed that it received a payment of \$110,630.56 for various Fundraising Events in Houston and New York. The aim of this event was to raise funds from external investors for the project.

However, even though the huge amount of money has been spent, no tangible benefit has been accrued in terms of donations from external investors.

We reviewed all donations received and captured in the general ledger and local banks in Ghana but did not notice any funds received which can be directly traced to this fundraising event.

Implication

Even though such fundraising strategies are very important and can lead to additional revenue to support the project, it is very essential that stakeholders see the benefits accrued by such events. This may lead to increase in expenditure without a corresponding increase in revenue.

Recommendation

Management should review their fundraising strategies in order to ensure that they derive the maximum benefit from any fundraising event organised.

Management response

The results of the 2021 post Houston and New York fundraising effort is more than the \$110,630.56 the National Cathedral of Ghana is reported to have spent on these two events "with no tangible results". The results would not be seen in the Ghana bank accounts as US fundraising laws require that a legally registered entity in the US does, and keep the results of, the fundraising on behalf of the National Cathedral of Ghana. Thus, the results of the US fundraising are captured in the US bank accounts of the National Cathedral of Ghana and Bible Museum Foundation Inc.; the US entity registered for fundraising purposes for the National Cathedral project in the US. An examination of the details of the account, which we have provided to Deloitte, shows a balance of over \$400,000, most of which came into the account after the 2021 events.

This notwithstanding, it needs to be stressed that **the focus of the US fundraising events mentioned in the management letter was on vision sharing rather than immediate donations.** The US Fundraising strategy was focused on major donors, who had to be engaged systematically for over a period before asking for donations. The strategy involves a series of vision sharing events, as was done in Houston and New York, culminating in a visit to Ghana after which there would be the "asking" for donations. The objective with such "major donor" fundraising was to attract funders who would be with the project for a long time. Incidentally, the first batch of major donors were ready for the visit to Ghana in July 2021 to see the site, when the accusations began to be levelled against the project.

Observation

1.9 Implementation Contract with Kubik Maltbie

During our review of the implementation contract signed between National Cathedral of Ghana and Kubik Maltbie, we noted the following:

- I. Allocation of \$500,000 for Other Scholar Input with no details provided: The Overall Project Budget for the Bible Museum of Africa and the Biblical Gardens of Africa as shown on page 333 of the executed contract between the NCG and Kubik Maltbie, includes an amount of \$500,000, as part of the "Other budget implementation costs", and allocated for Other Scholar Input (excluding travel). This is despite the fact that it has been stated that only two scholars would be part of the team. No further details have been provided for this.

- II. Duplication of responsibility leading to double payments between Nehemiah Group and Kubik Maltbie: A review of the contract between The Nehemiah Group and the National Cathedral of Ghana Secretariat shows that as part of their responsibilities, The Nehemiah Group will oversee the operations between National Cathedral of Ghana, the Bible Museum of Africa, and the Biblical Gardens of Africa (GCMG). This includes among others –
 - o oversight of the subcontractors involved in the design, implementation, fabrication, installation, special program design, exhibit construction, and other areas which are not under the oversight of the architect and general contractor., etc.

The Nehemiah Group was responsible for this during the Phase 1 implementation. We however noted that in the Phase 1 implementation contract, part of Kubik Maltbie's duties includes "Project Management and Coordination for which the amount to be paid is \$592,500. This is almost higher than 87% of the total consulting fees (\$675,000 that Nehemiah Group has received so far from March 2020 to May 2020).

Project management and coordination should already be part of the oversight functions of The Nehemiah Group.

Implication

1. Accountability is almost impossible if breakdown of every amount in the budget is not clearly spelt out for everyone.
2. This can lead to overpayment for the same work done.

Recommendation

Management should review the terms of the implementation contract signed with Kubik Maltbie.

Management response

1.9 (I) Scholars: The amount was earmarked for the appointment of external scholars located in Ghana and the African continent who would work on the Bible Museum of Africa. While the two scholars identified in the contract had roles to do with the general history, narrative and impact of the Bible. Their expertise was known, having worked on the world acclaimed Museum of the Bible (MOTB) in Washington DC. The other scholars were going to do the research on the history and impact of the Bible in Ghana and throughout the African continent. These group of scholars were to be identified later, but their roles had to be budgeted for at the insistence of Management. This was also to ensure local content in the development of the Bible Museum. See also letter from the Bible Museum team.

1.9 (II) Duplication of functions: Incidentally this was an issue raised by management in the discussions on the contract and scope of work. Part of the letter below addresses the issue:

"November 29, 2021

Dr. Paul Opoku-Mensah

Executive Director for the National Cathedral of Ghana

Subject: BIBLE MUSEUM OF AFRICA - PATHWAY TO LOI & CONTRACT

Dear Paul,

We look forward to seeing you in Accra next Monday afternoon for the final review and discussions of the Contract for the Bible Museum of Africa and Biblical Gardens project. ...Prior to our arrival we thought it would be helpful to clarify the three key issues that you raised. These are i) Coordination; ii) Scope of work and Deliverables, and iii) Cash Flow.

i) COORDINATION:

We can clarify that each of our companies has distinct roles on the project:

- Nehemiah Group: **Oversight** of Museum, Garden, Restaurant and operations thereafter
- PRD: **Leadership** of Design Team; **Integration** of museum-wide exhibit infrastructure with Adjaye Associates
- Kubik Maltbie: **Management** of scope, schedule, budget of work on museum and garden by exhibit implementation team (Kubik Maltbie, EOS, Hadley, JMC, Cortina) and work to be done by RIBADE for museum and garden as part of the implementation effort"

It also needs to be stressed that the Nehemiah Group contract started in March 2020 and the fees noted above were from that period until May 2022 - NOT "to May 2020"

Observation

1.10 Payment of reimbursable expenses

On Page 8, sub-section D of the agreement signed between The Nehemiah Group LLC and the National Cathedral of Ghana dated 7 March 2020, it states concerning reimbursable expenses that...*"The Contractor [The Nehemiah Group LLC] shall be reimbursed monthly at cost for all travel (air travel in coach), reasonable costs for meals, and lodging outside of home area, for courier, overnight delivery, and postage expenses, reproduction of project deliverables and/or presentation materials, and any other direct costs normally associated with the oversight of such a project."*

During our audit engagement, we noted the below expenses paid to The Nehemiah Group, which were not directly related the oversight of the construction project.

No	Invoice No.	Invoice Date	Description	Total Amount (USD)	Date of Payment
1	3091-Rev	12/1/2020	(I) Laser Engraved Mugs - \$585.98 (II) Shipping for Mugs - \$976.93 (III) Laser Engraved Pens - \$1,822.40 (IV) Shipping for Pens - \$647.10	\$4,032.41	1/25/2021
3	3104-R	6/1/2021	*Equipment (Laptop & Phone) for official use of Executive Director - Computer: Apple - \$2,090.55; - Cell Phone - Apple - \$998.93 [The Laptop and Phone was purchased for Cary Summers' personal use and paid for by the National Cathedral of Ghana but captioned as for the official use of the Executive Director].	\$3,089.48	7/9/2021
2	3117	9/29/2021	September 2021 Fundraising Dinner Expenses due Nehemiah Partners via The Nehemiah Group Gift Box Expenses - Pens for gift boxes - \$8,511.68 - Gift boxes - \$3,100.00 - Paper fill - \$ 195.13 - Soap - \$137.98 - Boxes for Soap - \$747.19 - Lotion - \$2,614.60 - Journals - \$2,069.70	\$17,376.28	11/3/2021
Total				\$24,498.17	

Implication

This is a breach of contract as expenses are being incurred and directly charged to the project for which it does not relate to.

Recommendation

Management should ensure that henceforth only costs relating directly to the contract and stated in the respective agreements are charged towards the project.

Management response

The expenses do **not** involve a breach of contract as the contract with the Nehemiah Group, which has been provided to Deloitte, involves more than oversight of the construction project to even include post-construction operational issues. Indeed, the scope of work includes "any other task to make the project successful and sustainable." The rationale for these payments is provided below:

1. These are gifts ordered for key stakeholders of the National Cathedral project, including the President. Part of the objective of these gifts – embossed with the National Cathedral logo – was so to show samples of gifts being planned for the National Cathedral gift shop. The integration of these economic engines into the National Cathedral was part of the scope of work of the Nehemiah group.
2. This laptop, and phone, were purchased at the request of the Executive Director and hand-carried to Ghana by Cary Summers. This is the official laptop that the Executive Director still uses. The phone was for official use in Ghana, but mostly for official use in the US, particularly in the early years of the project. It is spoilt. The reason for ordering these from the US was for cost, and certainty about the quality.
3. These gifts – embossed with the National Cathedral logo – were in a "gift box" for the major donors invited for the Fundraising. This is normal for US major donor fundraising.

d. Others

Observation

1.11 No loan agreement for facility with JNS talent Center Limited

During our audit work, we sighted a letter from the Executive Director to the Director of JNS Talent Center on 26 August 2021 requesting for a loan of GHS 2,600,000. No loan agreement was sighted which spells out the terms and conditions for such a facility.

From the documents reviewed, the Director of JNS Talent - Rev. Victor Kusi Boateng, describes it as a "soft loan", which means that comparatively lenient terms and conditions as compared to other loans available in the market. However, no lower interest rate was charged and, it was paid back just within 12 days - 27th August to 8th September 2021 instead of the usual prolonged repayment duration associated with soft loans.

The loan request was not done through their bankers as well as the criteria used in selecting JNS Talent Center for the loan was not established.

Implication

Loan facilities could be sourced from questionable entities, not fully validated by the Board.

Recommendation

Management should ensure that all loan facilities have the full approval of the Board of Trustees and there is an agreement in place that clearly spells out the terms and conditions.

Management response

1.12: This was strictly not a loan agreement, rather a voluntary offer by a Board member, as the CHRAJ report confirms. The Board member who voluntarily offered financial support, requested that we write to his company through which he was going to redeem his offer. The National Cathedral of Ghana had no contact, whatsoever, with JNS talent Center Limited.

This notwithstanding, should the project go for a loan facility, management will ensure that it has the full approval of the Board, and there will be an agreement in place that clearly spells out the terms and conditions.

Observation

1.12 Oath of Secrecy document not signed

We noticed that the Oath of Secrecy document was not signed and dated by the respective Procurement Committee members. The document only had their names. This is contrary to good corporate governance practices.

Implication

Non signing of the document makes it not legally binding and difficult to know the specific individual who signed it.

Recommendation

Management should ensure that all the Oath of Secrecy documents are re-signed by the members of the Procurement Committee.

Management response

Management recalls that these were signed by the members of the procurement committee and will look for the signed copies. In the event they can't be traced, members will re-sign them.

Deloitte Response

Deloitte has not received any additional information/clarification regarding the above response from management as at the date of signing of this management letter.

Observation

1.13 Reconciliation of Revenue

Apart from the Seed Money from the Government of Ghana, the other revenue for running the operations came from donations received from donor agencies, corporate organisations, Churches, and other individuals. The donations were either sent directly to the Company's bank accounts or through mobile money transfers, MoMo Pay ID or Shortcode.

The schedule for donations received through mobile money transfer given to us by management contained failed and/or unsuccessful transactions. We were unable to confirm with any external party, the completeness and accuracy of the schedule received from management and of the failed and/or unsuccessful transactions amount. Revenue from the successful transactions have also not been captured in the financial statements.

Below are the details:

I. Donations via mobile money transfer

Year-end	Total Amount (GH¢)	Successful (GH¢)	Failed/Reversed(GH¢)
2021	25,220,474	326,288	24,894,186
2022	10,353,313	294,404	10,058,909
2023	3,431,848	90,249	3,341,598
Total	39,005,635	710,941	38,294,693

For Shortcode and MoMo Pay ID, we were only given schedules for 2021 without that for 2022 and 2023 and this even had differences as noted below.

II. Shortcode and MoMo Pay ID

Account Name	Per Trial Balance (GH¢)	Per Schedule /Statement (GH¢)	Difference (GH¢)
2021			
Shortcode	362,465	319,674	42,791
Momo Pay ID	56,841	129,785	72,944

Implication

As a result of the significance of the above, we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded revenue, and the elements making up the accompanying financial statements.

Recommendation

Management should provide reconciled details of all money donations received from inception to date.

Management response

Management has noted the concern about the difference between the Trial balance figure and the Report sent by Nsano on our MTN MoMo account. However, per our analysis of the Nsano report, we noted the many failed attempts as against the successful attempts, which almost reconciles with our trail balance figure. Nevertheless, to ensure an independent verification, we request that Deloitte sends us a verification letter for the ED to sign requesting MTN to send the report on this issue to you. Apart from this, there is no way of verification of the differences. In effect, we are supporting your audit procedures, just as it was used for the banks regarding bank statements. We have included the report from Nsano again and our analysis of the failed and successful attempts.

Deloitte Response

Management has not provided any explanation for the failed/reversed transactions captured in the report. The successful transactions have also not included in the trial balance for the respective years.

Deloitte has not received any additional information/clarification regarding the above response from management as at the date of signing of the audit report.

Observation

1.14 Outstanding Supporting Documents

During our review of the financials of the entity, the team was tasked to test the entity's operating expenses for the year 2021 by agreeing the details per supporting documents to the details and amount per the General Ledger. Management was unable to provide the appropriate supporting documents for the below transactions:

Expenses

Category	Posting Date	Description	Amount per TB (GHC)	Outstanding Amount (GHC)	Management Response	Deloitte Response
Board Secretary Expenses	1-Apr-21	Board expenses withdrawn by Victor Kusi	60,000	60,000	<p>This was money withdrawn for office expenses, erroneously stated as withdrawn by the Board member, This was a continuation of such mistakes made by the bank and settled with a letter of confirmation by the Agriculture Development Bank.</p> <p>1. RESPONSE The issue was about the bank making a mistake that the money was cashed by the Board member in person. Rather it was cashed by another person but was erroneously referred as cashed by the Board member. This, we presented the evidence of the Bank's response which you did not indicate in your comment. (we have again attached a copy of the Bank's response). Further, it was the practice of such bulk monies detailed</p>	<p>Supporting document not sufficient and appropriate. Management shared two (2) documents with us titled "2021-ghc 60,000_103,136" - both payment vouchers with the same details.</p> <p>After our review, we noted the following discrepancies:</p> <ul style="list-style-type: none"> • The description per the payment vouchers are "being payment of expenses for Board Member / Secretary for the months of July - December 2021". This contradicts the earliest claim that management made to us that this withdrawal was for office expenses which has been wrongly tagged as board expenses by ADB. • Additionally, in the 1st cash payment voucher, its shows that the money (GHS 60,000/USD 18,000) was received by Mr. Nyantakyi Raymond Osei and paid by Rev. Victor Kusi Boateng but in the 2nd payment voucher, it shows that

						as Office expenses. 2. RESPONSE: As stated in the Board response on this issue, it was out of pocket expenses, so Rev Kusi Boateng received the money from the NCG and made payments.	money was received by Rev. Victor Kusi Boateng.
Board Secretary Expenses	1-Apr-21	Board Sec from Oct 2020 to March 2021	103,136	103,136	Available. The agreement and receipts attached. 3. RESPONSE: The voucher narration is the right figure. They were different narrations. 4. RESPONSE: See response #2. It appears the same issue repeated here. It must be noted that all the accommodation issues had receipts. The figure for GHC 103,136.00 has a receipt which was presented to Deloitte. As stated in the audit query, the issue was rather discrepancy in between the narration in the Voucher and the General Ledger. It was for accommodation and not expenses.	After our review, we noted the following discrepancies: • The description per the payment vouchers are "being payment of expenses for Board Member / Secretary for the months of July - December 2021". While that of the GL narration says, "Board Sec from Oct 2020 to March 2021". The two (2) narrations are very different. • Additionally, in the 1st cash payment voucher, its shows that the money (GHS 60,000/USD 18,000) was received by Mr. Nyantakyi Raymond Osei and paid by Rev. Victor Kusi Boateng but in the 2nd payment voucher, it rather showed that money was received by Rev. Victor Kusi Boateng.	
Board Secretary Expenses	9-Jun-21	Member secretary monthly expenses (April,	52,705	52,705	Available 5. RESPONSE:	We received a cash payment document dated 10 July 2021).	

		May and June 2021)				As stated in the Board response on this issue, it was out of pocket expenses, so Rev Kusi Boateng received the money from the NCG and made payments.	No additional receipt (for the fuel and signing for the allowances) were attached even though the withdrawal was pertaining to "expenses for April, May and June being travel expenses - fuel and allowance for driver and PA " (contradicting the narration in the GL that this is ... "Member secretary monthly expenses (April, May and June 2021)". Additionally, the document was approved and authorised/paid by the Board Secretary, Rev. Victor Kusi Boateng himself, and the payment was also in relation to his own expenses.
Office Expenses	16-Apr-21	sitting allowance for research group, round table expenses and media tour	23,441	23,441		The list of persons who attended meeting included 6. RESPONSE: The list of persons attending the meeting were presented. At the time, we could not get them to sign. However, they are all available and can confirm they received the monies.	Relevant supporting documents not received.
Office Expenses	28-May-21	-MULTIPLE-	25,767	24,969		7. RESPONSE: Rev Dr Buerty Air fare: See Ticket for Rev Dr Buerty Attached Sitting allowances paid and could be confirmed. The attendees are all available.	Supporting document not accepted. The amount per cheque was GHS 31,167 while the amount per the GL is GHS 25,767. With the exception of an invoice from Steve Abadio of GHS 5,400, all the items below ad not

						invoice, receipt, or others: - Meeting @ Kempinski, Gold Coast City (GHS 10,969); - Sitting allowance (Procurement Committee members) - Sitting allowance (8 - road task force meeting) (GHS 14,000)
Symposium (BMOA) - Accomodation	9-Dec-21	for accommodating guest from the states for the BMOA- Pathway to LOI & Contract	37,278	3,550	Available 9. RESPONSE: Please see Receipt for accommodation and extras from Kempinski for GHC 33, 728	Amount per receipt sighted from Kempinski has a total amount of GHS 33,728.81 while amount per GL was GHS 37,278.
Symposium (BMOA) - Other	17-Dec-21	sundry expenses for organizing BMOA- Pathway to LOI & Contract	47,520	24,880	Available 9. RESPONSE: Find additional receipts attached under the Heading "Sundry Expenses BMOA". The posting was done later. The original voucher and attached receipts have been provided. The GHS 33,728 (Not GHS 37,728) is for accommodation at Kempinski and not a list for anyone to sign. It was therefore not recently written for individuals to sign.	All supporting document not available Original accommodation expenses invoice of GHS 40,100 from Kempinski not provided [only part payment of GHS 20,000 made to them was provided]. Also "Air Fare & Sitting Fees of GHS 4,780 not provided.
		Total	349,847	292,681		

Implication

Management could not provide appropriate supporting documents such as invoices, approved payment vouchers, and receipts. We were therefore unable to verify the occurrence, accuracy and completeness of the reported expenses.

As a result of this, we were unable to determine whether any adjustments might have been found necessary in respect of the recorded expenses.

Recommendation

We recommend that provide us with the outstanding requested documents. Management should also keep proper supporting documents because, good record keeping can be the proof that they have made decisions and taken appropriate actions. Records become the entity's protection if the transactions are questioned or challenged. Without them, the entity stands at risk. Good record keeping can not only protect the entity but can support the organisation in legal or other challenges.

Management response

See our response on the updated list you sent

Deloitte Response

Deloitte received some supporting documents and after review, updated the above list to exclude the ones we are okay with.

As at the date of signing of this management letter, we have still not received sufficient and appropriate audit evidence for the above updated outstandings.

Observation

1.15 Insufficient Appropriate Evidence – Purchase of PPE

During our review, the team was tasked to test the completeness, existence and rights and obligations of the entity's Property, Plant and Equipment for the period FY 2021. The only PPE available to the National Cathedral of Ghana was Furniture and Fixtures worth GHS 26,000. The following issues were noted during the audit:

I. Furniture and Fixtures Invoice

1. The supplier submitted a pro-forma invoice to the entity and not an official VAT invoice.
2. Figures on the invoice reviewed by the engagement team were written by two (2) individuals, one in pencil and the other in Pen and in both instances, the figures on the invoice were different and did not reconcile with the total amount in the Trial Balance and in the PPE register. See attached invoice as well as details from the PPE register:



furniture.pdf

List of Items in PPE Register

Description	Quantity	Amount
Chairs	18.00	6,930.62
Seater 2 + Center Cole		7,108.33
Table + Cald 2		3,554.17
Cabinet		2,073.26
Desk		3,850.35
Cabinet		2,073.24
Transport		2,428.68
		28,018.65
Discount		2,018.65
Total		26,000.00

II. Asset Verification

Physical verification of fixed assets is a procedure used by auditors to ensure that the assets listed in an entity's books of account exist. Physical verification aids in the identification of all assets held by the company, as well as their precise location, service status, and so on. As a result, physical verification is critical for all businesses. This enables auditors to be certain that the assets listed on the balance sheet are accurate, authentic, and real. However, during the audit, the team was unable to verify the existence of the Furniture and Fixtures. The contact person was unsure about the existence of the asset.

III. Depreciation

The depreciation charged per the PPE register of GHS 5,200 was incorrect. We investigated the nature and cause of this misstatement and determined that the period in which the asset was placed in service was not considered. Upon review, we noted that

the actual depreciation should have been GHS 4,333.33. Again, we noted that, depreciation was not included in the expense's general ledger.

Implication

We could not obtain appropriate supporting documentation for the transactions to conclude on their occurrence, accuracy and validity. As a result of this, we were unable to determine whether any adjustments might have been found necessary in respect of the recorded expenses.

Recommendation

We recommend that.

1. Management should keep proper PPE register, as this helps businesses keep track of all their assets, which is essential for effective asset management. By having a complete and up-to-date list of fixed assets, businesses can more easily monitor and control their assets, which helps prevent theft, loss, or misplacement.
2. It is also important for management to keep proper supporting documents because, good recordkeeping can be proof that Management considered decisions and took appropriate actions. Records become the required evidence when acquisitions are questioned or challenged.
3. Management should also ensure that the right depreciation on fixed asset is charged to ascertain the correct profit or loss on its sale, to show asset at correct value in the Balance Sheet and to provide for its replacement. Tracking depreciation allows companies to replace future assets using the appropriate amount of revenue. There are tax rules that make depreciation tax deductible. A greater depreciation expense lowers taxable income and increases tax savings.

Management response

Depreciation charge was not what was given by the NCG. In 2020 the charge used and repeated was that given by Deloitte. When it was used again in 2021 it was questioned by client, but Deloitte insisted it be used to ensure consistency. It was not an issue of wrong computation. Management then have to apply the figure used by audit which was resolved.

The ED further explained that the furniture was not bought but was a gift from a board member and a token was paid for it. It is at the Kumasi office of the NCG.

Deloitte Response

The response by management in paragraph one (1) above does not address our observation. As noted above, our issue was that the depreciation amount for property, plant and equipment in the fixed asset register was incorrect. It did not take in consideration, the date the asset was brought into use for the computation.

ii. FY 2022

d. Others

Observation

1.16 Outstanding Supporting Documents and Other Payments

During our review of the financials of the entity, the team was tasked to test the entity's operating expenses and cash and bank for the year 2022 by agreeing the details per supporting documents to the details and amount per the General Ledger. The issues below were noted:

I. Payment for Accommodation for Cary Summers

We sighted a receipt from Movenpick on payment made for accommodation of Cary Summers on his visit to Ghana from the 16th of February to 28th February 2022. The receipt amounted to GHS 18,500.

However, the recorded expense was GHS 4,976 which a transfer from the ADB GHS Account with Cheque number 107. This amount was not supported by any appropriate support document. The remaining balance of GHS 13,524 (GHS 18,500 – GHS 4,976) was a refund from Movenpick of the initial GHS 18,500 paid for the hotel bill. We did not also sight any support document for it.

II. Travel to United States

During our testing of expenses, we reviewed expenses incurred amounting to GHS 28,433.60 which related to travel to the USA for Dr. Paul Opoku-Mensah (GHS 10,616.80) and Rev. Victor Kusi Boateng (GHS 17,816.80).

The Chief of Staff approved an amount of USD20,504.95 on 18th October 2022 for the above trip. Meanwhile, management had already drawn up a budget totalling USD28,433.60 with payment already made (USD28,433.60) on 12th October 2022 from their Fidelity – USD bank account (1971032544819).

We also did not sight any supporting documents for the below expenses which is part of the overall budget for the trip.

Details	Amount (USD)
Accountable imprest for hotel accommodation at \$500.00 each night for 15 nights for 2 Officials	\$15,000
Accountable imprest at \$500.00 each for Internal Transportation for 2 Officials	\$1,000
Accountable imprest at \$500.00 each for 2 Officials to meet Incidentals	\$1,000
Total	\$17,000

III. Payments to Bloggers and Media Houses

During our testing of expenses, we sighted a memo from the Head of Operations to the Director (Finance & Administration) requesting approval for payments to Bloggers and the media houses amounting to GHS 20,000. There was however no evidence of approval by the Director.

We traced the payment of GHS 20,000 to the General Ledger and the Bank statement with ADB cheque number 000179. There was no supporting documentation to show that the difference was refunded to the company:

Details	Amount (GHC)
Amounts withdraw per bank statement	20,000
Payment made to 10 bloggers (GHS 1,000 each)	(10,000)
Payment to 14 Media Houses (GHS 300 each)	(4,200)
Payment for water and assistance	(500)
Differences	5,300

IV. Outstanding Supporting Documentation

During our testing for expenses, we requested for the supporting documents for the transactions below, but these could not be provided for our review:

Date	Memo	Amount per TB (GHC)	Outstanding Amount (GHC)	Management Response	Deloitte Response
10/12/2022	Hotel Accommodation	146,806.50	61,669.63	<p>Available Flight ticket for Board Secretary \$7,200 Accommodation \$15000 Ground transport \$1000 Misce \$5233</p> <p>Total = GHS 146,806.50 Exchange rate 1 USD = GHC 9.79</p> <p>11. RESPONSE: Need further details on this trip to respond. I believe this was a multi-city trip whose travel report has been provided to Deloitte. The designation as "accountable imprest" is wrong. Normally, once approved, the travel budget is non-accountable imprest.</p>	<p>The supporting documents in the form of invoices for the hotel accommodation sums up to \$8,696.31. This is different from the total amount that management stated in their response and what is in the GL as well.</p>

				Ground transport and per diem	diem, imprest, and miscellaneous payments.
				14. RESPONSE: These were petty payments that receipts were not obtained.	
3/1/2022	office expense	4,976.00	4,976.00	Available and submitted already	Supporting document received and titled "2022 - PV2 - 4,976" not appropriate. An internally generated payment voucher with date 24/2/2022, narration..."payment of accommodation for Cary Lee Summers visit to Ghana on official duties - Cheque No:000107" and amount GHS 4,976. No other receipt from the hotel was added as support.
6/2/2022	0000090: office expenses	60,000.00	60,000.00	15:RESPONSE: Observation noted. The right supporting documents will be attached. It was wrong date posting. It was for meeting of church leader.	An internally generated payment voucher was presented to us with no additional details.
6/2/2022	0000081: repair works on a car our office car caused accident to	20,000.00	20,000.00	Not Available. Paid directly to the owner of the vehicle without receipt. 17. RESPONSE: The owner provided the information, but he was paid cash.	Support not appropriate. Management has earlier told us that this amount was paid directly to the owner of the vehicle without receipt, but we were later sent an internally generated payment voucher, indicating that the this contradicts their earlier claim. cash payment rather made to Lex Max Ghana Ltd - P.O Box 11962, Accra".
10/12/2022	Ground Transportation	9,787.10		18. RESPONSE: Part of minor payments on overseas travels. The practice for	No support sighted as evidence of the payment of the ground transportation.

			9,787.10	ground transportation has been to get a Ghanaian cab driver for each day and pay them at the end of the trip.	
		469,965.49	384,828.62		

Implication

We could not obtain appropriate supporting documentation such as invoices, approved payment vouchers and receipts for the transactions to conclude on their occurrence, accuracy and validity. We were therefore unable to verify the occurrence, accuracy and completeness of the reported expenses.

As a result of this, we were unable to determine whether any adjustments might have been found necessary in respect of the recorded expenses.

Recommendation

Management should provide us with the outstanding requested documents. They should also keep proper supporting documents because, good record keeping can be proof that they have made considered decisions and taken appropriate actions. Records become the entity's protection if transactions are questioned or challenged. Without them, the entity will be at risk. Good record keeping can also support the organisation in legal or other challenges.

Management response

See updated responses

Deloitte Response

Deloitte received some supporting documents and after review, updated the above list to exclude the ones we are okay with.

As at the date of signing of the audit report, we have still not received sufficient and appropriate audit evidence for the above updated outstandings.

Observation

1.17 Rent payment for Board Secretary

During our audit, we noted that GH¢ 117,180 (USD 18,000 @ 6.51) was paid to the board secretary for rental accommodation in January 2022.

We could not obtain sufficient appropriate evidence to conclude that the Board Secretary was entitled to this as part of his remuneration package, or approval for this payment from the Board of Trustees or the Office of the President.

Implication

Payments without approval results in significant control deficiencies.

Recommendation

Management should provide evidence of approval for this payment from the Board of Trustees or Office of the President.

Management response

The decision to reimburse Member Secretary for his out-of-Kumasi expenses was made by the Board on June 1, 2020. That decision was to pay his accumulated expenses, and those in the future. And the travel expenses had to do mainly with accommodation and staff expenses.

As you know, minutes are a record of key decisions, and action points, at meetings. Minutes do not, nor are they meant to, capture all the details and nuances of the discussions on an issue. As we discussed extensively during the 2020 audit, the period of the rental agreement coincided with periods when the Member Secretary spent considerable time in Accra on the project, and therefore rented an apartment for \$4500, and agreed for the Project to pay a portion of the rent (\$3000). We find it problematic that this issue we thought had been resolved is still in the report.

The amount for GHC 117,180.00 paid as Board Secretary's accommodation is duly supported by a receipt. The issue raised by Audit was that there was no agreement between the Board and the Board Secretary. The Board Secretary offered to pay USD 1500.00 of the bill. Based on the letter written by the Board it was reimbursement of money spent by the Board Secretary. The presentation of the full receipt of USD 4500.00 per month does not nullify the receipt as not supported by documents so it must be corrected and removed from expenses not supported by documents.

[See Appendix VIII on Page 73 for further details]

Deloitte Response

A review of the minutes of the Board of Trustees meeting on June 1, 2020, as captured below, indicates that approval was given for Rev. Kusi Boateng to be reimbursed for expenses he has incurred prior to the formal launch of the project, and to date (that is date of the board meeting) and it does not state that include those of the future travel expenses.

6. AOB

i) Prayer at the Cathedral Site.

Rev Dr Joyce Aryee stressed the importance to continue the corporate prayer at the National Cathedral site.

Members agreed and charged her to coordinate it.

Rev Dr Joyce Aryee to follow up


ii) Member-Secretary Reimbursement

The Member-Secretary, Rev Kusi Boateng, informed Trustees of expenses he has made prior to the formal launch of the project, and to date. Given that he lives in Kumasi, he explained that these expenses have to do mostly with travels to Accra. These travels were most frequent before the appointment of an Executive Director in November 2017.

He indicated that his travels have always been discussed with the Chairman, Most Rev Asante Antwi, who was in agreement that he had to be reimbursed for these expenses.

Trustees thanked the Member-Secretary for the excellent work he is doing on their behalf, and instructed that he is reimbursed for his expenses.

Executive Director to follow up on reimbursement to Member-Secretary



SECRETARIAT
Limestone, Presidential Villa
State House, Accra

Rev Dr Joyce Aryee
Member-Secretary

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**MINUTES OF BOARD OF TRUSTEES MEETING
JUNE 1, 2020**

PRESENT

Rev Prof Emmanuel Marley	-	Member (Ag Chairman)
Most Rev T. K. Awotwi Pratt	-	Member
Most Rev Justice Ofei Akrab	-	Member
Rev Dr Joyce Aryee	-	Member
Rev Victor Kusi Boateng	-	Member/Secretary
Rev Prof Frimpong Manso	-	Member
Dr Paul Opopo-Mensah	-	(Ex-Officio)
Napagiri Tia	-	Presidential Liaison

ABSENT

Most Rev Dr Asante Antwi	-	Chairman (with apologies)
Archbishop Palmer-Buckle	-	Vice Chairman
Archbishop Duncan Williams	-	Member (with apologies)
Apostle Prof Oquku Onyiah	-	Member
Rev Prof Cephas Omyah	-	Member (Indisposed)
Bishop Dag Howard Mills	-	Member
Rev Eastwood Anaba	-	Member
Pastor Mensa Otabil	-	Member

Agenda

1. Opening Prayer
2. Welcome, Purpose, and Apologies
3. Minutes of May 4, 2020 Meeting
4. Report of Visit to Kumasi and Sunyani
5. Update from Church Engagement
6. Update from the Secretariat
7. AOB
8. Closing Prayer

Ag Chairman
Executive Director
Member-Secretary
Rev Dr Joyce Aryee
Executive Director

7. Closure

The meeting was brought to a close at 4:26pm after a closing prayer by Rev Prof Frimpong Manso

The narration indicate that the payment was for 6 months accommodation but per the rental agreement given to us, has as the amount payable per month is USD 4,500 – meaning.

In your response above, you indicated that "...and therefore rented an apartment for \$4500 and agreed for the Project to pay a portion of the rent (\$3000)...". No supporting documents has been presented to us to verify this agreement for the Secretariat to only pay \$3000 out of the \$4500 monthly rent cost.

Below are the details of the documents submitted by management:

Receipt Date	Period	Transaction	Client Name	Document Type	Amount (USD)
4-Jan-2021	1-Jan-2021 to 31-May-2021	Rental of 3B, Glover's House (31 5 th Link Road, Cantonments)	Rev. Victor Kusi Boateng	Rental agreement and Payment receipts	\$22,500
9-July-2021	1-June-2021 to 31-Dec-2021	Rental of 3B, Glover's House (31 5 th Link Road, Cantonments)	Rev. Victor Kusi Boateng	Rental agreement and Payment receipts	\$31,500
5-Jan-2022	1-Jan-2022 to 30-June-2022	Rental of 3B, Glover's House (31 5 th Link Road, Cantonments)	Rev. Victor Kusi Boateng	Rental agreement and Payment receipts	\$27,000
11-July-2022	1-July-2022 to 31-Dec-2022	Rental of 3B, Glover's House (31 5 th Link Road, Cantonments)	Rev. Victor Kusi Boateng	Rental agreement and Payment receipts	\$27,000

iii. FY 2023

d. Others

Observation

1.18 Outstanding Supporting Documents and Other Payments

During our audit, the team was tasked to test the entity's operating expenses and cash and bank for the year FY2023 by agreeing the details per supporting documents to the details and amount per the General Ledger. Below are the issues that were noted:

I. Outstanding Supporting Documentation

We requested for the supporting documents for the following selected transactions, but they were not provided:

No.	Reference	Details	Amount per TB (GHC)	Outstanding Amount (GHC)	Management Response	Deloitte Response
1	000214 / PV0000169	Extra Day cost of rental-truck loader & driver	1,500	1,500	Paid to a diver who brought the crates and had to wait for an extra day because we could not offload the items. No receipt was issues	No supporting document provided for this.
2	PV0000169	Cost of covering - Crates containing 5 pieces of statues)	1,150	1,150	Plastic covers bought from the open market. No receipt issued	No supporting document provided for this.
3	2023 NCG Peak Budget Memo-000247	Communication and media - Expenses for engagement with the political parties outside parliament.	70,000	70,000	These were given to the organizers from the various interest groups and the media to explain the vision of the NCG. There are usually no receipts given at such gatherings 19. RESPONSE: These were given to the organizers from the various interest groups and the media to explain the vision of the NCG. There are usually no receipts given at such gatherings	No supporting document provided for this.
4	2023 NCG Peak Budget Memo - 000247	Secretarial Imprest loan	50,200	50,200	This was the repayment of money borrowed 20. RESPONSE:	No supporting document provided for this.

					This was internal payment.	
5	Funeral Rev Steve Asante Memo - 000255 /PV0000177	Payment for expenses incurred for a 4-day trip with regards to Rev Dr. Steve Asante funeral	13,000	13,000	Some were issues that receipts could be secured. However, items like per diem did not have receipts	No supporting document provided for this.
6	Funeral Rev Steve Asante Memo- 000255/ PV0000177	<p>1. Transportation fare with total amount GHS 12,000 transportation fare incurred with regards to Rev Dr. Steve Asante. The amount withdrawn was GHS 12,000 but amount per invoice was only GHS 6,000.</p> <p>2. No supporting documents were available for the below GHS 13,000 paid to the Executive Director as part of his trip to Kumasi for the above funeral. Below are the details of the amount:</p> <ul style="list-style-type: none"> • Accomodation for Driver - GHS 1,400 • Per Diem for Driver - GHS 600 • Accomodation for ED - GHS 4,000 • Per Diem for ED - GHS 2,000 • Fuel (GN 3429-22) - GHS 3,000 • Donation for funeral - GHS 1,000 • Miscellaneous - GHS 1,000 	6,000	4,000	<p>Receipts were brought to the office</p> <p>21. RESPONSE:</p> <p>Find attached funeral donation per CGB receipt for GHC 2,000</p>	No supporting document provided for this.
13	Bible Reading Marathon Payment Schedule - JV00078a5	Cost of setting up the place for the BRM	1,000	1,000	No receipt	No supporting document provided for this.
15	Shortcode Statement - 2022	Shortcode balance	26,346	26,346	<p>We recorded what was received because the Shortcode was not working continuously</p> <p>23. RESPONSE:</p> <p>The NCG receives monies on the mobile phone and</p>	No supporting document provided for this.

					pushes it to the bank.	
16	Shortcode Statement - 2023	Shortcode balance	74,059	74,059	We recorded what was received because the Shortcode was not working regularly. 24. RESPONSE: The NCG receives monies on the mobile phone and pushes it to the bank.	No supporting document provided for this.
		Total	243,255	241,255		

II. Differences in Bank Balance

Based on our review for all bank balances, we noted differences between the bank balances per general ledger (GL) and the balances per the bank confirmation and statement:

Bank Account	Balance per GL	Balance per Bank statement	Balance per Bank confirmation
Agricultural Development Bank- GHC	28,324,644.44	28,381,244.44	28,376,244.44

Additionally, there was an ADB GHS Account (0303040134734501) with balance of GHS 6,600 which was not included in the bank balances in the General Ledger.

Implication

We could not obtain appropriate supporting documentation, including invoices, approved payment vouchers, and receipts, to enable us to conclude on the occurrence, accuracy and validity of the operating expenses.

As a result of this, we were unable to determine whether any adjustments might have been found necessary in respect of the recorded expenses.

Recommendation

Management will need to provide us with the outstanding requested documents. They should also keep proper supporting documents because, good record keeping can be proof that they have made considered decisions and taken appropriate actions. Records become the entity's protection if transactions are questioned or challenged. Without them, the entity will be at risk. Good record keeping can also support the organisation in legal or other challenges.

Management response

The different figures between our bank statement and the confirmation by the bank were all issued by the bank. May be a mistake from the bank. However, we will follow up on our GL figures.

Please see updated list.

Deloitte Response

Deloitte received some supporting documents and after review, updated the above list to exclude the ones we are okay with.

As at the audit report date, we have still not received sufficient and appropriate audit evidence for the above updated outstandings.

Observation

1.19 Material uncertainty relating to Going Concern

The construction project has stopped since May 2022 due to lack of funds with the entity being unable to pay amounts owed to contractors and subcontractors. As at 31 December 2023, a total of GHS 343,417,087 was owed to contractors and subcontractors for various work done; with more payments pending which have not been certified.

The last payment from the Government to the Secretariat was seed money of GHS 25,000,000 which came in 31 March 2022. The Company has over the years incurred so much expenditure on various fundraising activities, all with the view of bringing in additional funds but these have not had the needed effect.

Implication

The continuity of the project is at stake due to the dwindling of funds.

Recommendation

The Government should provide a support letter to acknowledge the provision of funds to continue the project and also settle outstanding debts.

Management should also provide evidence of the various means they are exploring to raise additional funds and also show how much those strategies have specifically raised so far.

Management response

Management has been consistent in its understanding that given the scope of the project as a national monument, the state is the only actor with the capacity to guarantee financing. This role of the state has not always been understood, accepted, and clearly communicated. The proposal is for the state, through the incoming administration, to provide this clarity, and agree to provide the facilitation, not necessarily fund the project by itself. This notwithstanding, management has consistently been exploring different sources to secure financing, which unfortunately have not achieved the desired results, in part because of the accusations levelled against the project. At the moment there are two sources - in the UAE and Bahrain - with the potential for a major grant for the project. The clarity from the state would be needed to access these funds.

The recent, January 12, 2025, statement by the President that the National Cathedral will continue is the most concrete assurance, so far, that the "owner" of the project is not abandoning the project. The Board of Directors is arranging a clarification meeting with the President, after which more definitive statements can be made in this respect.

In a January 28, 2025, response from the Presidency, the Board has been assured that "the matter has been referred to the Minister for Local Government, Chieftaincy, and Religious Affairs for the necessary action". Hopefully the clarity needed would emerge from these meetings.

Observation

1.20 Accountable imprest given to Executive Director

During our audit, we noted that every month since 1 January 2022, an amount of GH¢ 5,000 imprest was requested by the Executive Director, Dr. Paul Opoku-Mensah to the Director, Department of Administration & Finance to be approved for payment to him.

This imprest was used for expenses relating to:

- Meetings with stakeholders of the project – contractors, consultants, etc.;
- Hospitality expenses related to visitors, potential partners – especially donors, of the project;
- Others, including media relations

The source of funding the imprest is from the Office of the President.

However, we did not sight any approval from any of the reviewed Board minutes or approval letter from the Office of the President for such payments to be done. We also have not found any documents showing how the funds have been used.

Implication

These are public funds, and the lack of approval or appropriate supporting documents could lead to the misuse of the funds.

Recommendation

The Office of the President and Board of Trustees should provide the necessary approval given for such payments, and also request that the necessary supporting documents are provided by the Executive Director.

Management response

This was a non-accountable administrative imprest in response to the flurry of activity, related to an increase in fundraising and "hospitality" activities, including funerals and other social activities that the Executive Director, discretionally, felt was important for the National Cathedral project to be represented. With the suspension of construction in 2022 from lack of funding, fundraising solicitations involving lunches/dinners/coffee etc by the Executive Director, particularly, increased. Traditionally, such minimal discretionary spending is located within unaccountable imprest tied to the position of the Administrative Head and does not need Board level approval. Given the lack of such a structured administrative structure for the project, a "system" requiring approval from the Head of Finance was adopted. Should there be the need for a more structured framework for such discretionary administrative spending requiring Board-level approval, we will revert to that.

Observation**1.21 Delay in the issuance of staff appointment letters**

We noted a delay in the receipt of staff appointment letters from the Office of the President, and as a result of that, they were being paid Salary Advance from the donations received in the NCG ADB GHS Account until their letters were in and back pay is made by the Controller and Accountants General. Below are the details:

Staff Name	Period	Amount (GH¢)
Eugene Amoah Sintim	2022, 2023 (24 months)	120,000
Edward Appiah Pramfi	2021, 2022, 2023 (23 months)	161,000

Implication

Delay in the receipt of the necessary appointment letters has resulted in the use of internal funds to pay salaries for the affected staff.

Recommendation

The Management should follow up on the appointment letters for the affected staff from the Office of the President.

Management response

Management will follow up

Deloitte Response

As at the date of signing of this management letter, we have still not received any additional information for the above issue noted.

2. Non-compliance with Laws and Regulations

Observation

2.1 Single-Soucre Tendering in Selection of Architect

We noted during our audit that the use of single-sourced tendering process did not satisfactorily meet all the procurement regulatory requirements and procedures as noted below.

According to Section 40 (1 and 2) of the Public Procurement Act, 2003 (Act 663) as amended with (Act 914), the use of single-source procurement is appropriate only in the following circumstances:

Single-source procurement

40. (1) A procurement entity may engage in single-source procurement under section 41 with the approval of the Board in the following exceptional circumstances,

- (a) where goods, works or services are only available from a particular supplier or contractor, or if a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and a reasonable alternative or substitute does not exist;
- (b) where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity;
- (d) where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use any other methods of procurement because of the time involved in using those methods;
- (e) where the procurement entity having procured goods, equipment, technology or services from a supplier, contractor, or consultant, determines that additional supplies must be procured from the supplier, contractor or consultant because of standardization or compatibility with existing goods, equipment, technology, or services taking into account:
 - (i) the effectiveness of the original procurement in meeting the needs of the procurement entity;
 - (ii) the limited size of the proposed procurement in relation to the original procurement;
 - (iii) the reasonableness of the price; and
 - (iv) the unsuitability of alternatives to the goods or services in question;
- (f) where the procurement entity seeks to enter into a contract with the supplier or contractor for research, experiment, study or development, except where the contract includes the production of goods in quantities to establish commercial viability or recover research and development costs; or

(g) where the procurement entity applies this Act for procurement that concerns national security and determines that single-source procurement is the most appropriate method of procurement.

(2) A procurement entity may engage in single-source procurement with the approval of the Board after public notice and time for comment where procurement from a particular supplier or contractor is necessary or order to promote a policy specified in section 59(4)(c), (d) or 69(2)(c)(i) or socio-economic policy* and procurement from another supplier or contract cannot promote that policy.

Implication

Due to the nature and size of this project, the use of single-source tendering was inappropriate and may lead to public agitation.

Recommendation

Management should ensure that the public procurement act is complied with as public funds are involved.

Management response

The Board and Management of the National Cathedral of Ghana are unaware of any legal challenge(s) to the PPA-approved procurement of the Architect by the Office of the President.

Observation

2.2 Composition of Procurement Committee

The National Cathedral of Ghana is a State-Owned company limited by guarantee since its sole corporate member is the Ghana Museums Board as defined in Section 40 (1 and 2) of the Public Procurement Act, 2003 (Act 663) as amended with (Act 914).

The composition of an entity's tender nine (9) member committee is defined under Category B, First Schedule (Section 20 and 20A) of the Public Procurement Act 2016, (Act 914), for State-Owned Enterprises as follows:

- Chairperson – Chief Executive
- Member – Head of Finance
- Member – Head of Legal
- Member – 2 Members of Professional Bodies
- Member – A representative from the sector ministry
- Member – 3 Heads of Department/Division including user Department

The Secretary of the committee is the Head of Procurement Unit.

However, we noted during our audit engagement, that National Cathedral of Ghana has an eight-member procurement committee made up of the following individuals:

Chairman

- I. Mr. Kingsley Agyeman – Registrar, Scholarship Secretariat

Members

- II. Most Rev. Awotwi Pratt – Member, Board of Trustees
- III. Rev. Kusi Boateng – Member/Secretary, Board of Trustees
- IV. Mr. Tony Yeboah Asare – Architect/Construction Management
- V. Mr. Kwame Prempeh – Deputy CEO, Public Procurement Agency (PPA)
- VI. Nana Poku Ofori-Atta – Businessman
- VII. Mrs. Becky Yakpo - Architect/Construction Management
- VIII. Paul Opoku-Mensah – CEO, National Cathedral Project

Implication

This leads to non-compliance with the public procurement act.

Recommendation

Management should reconstitute the procurement committee to comply with the requirement above.

Management response

The Procurement approach for the National Cathedral Project was framed at a meeting convened by the Chief of Staff at the Office of the President on December 6, 2018 (see attached). The Chief of Staff, who had overall administrative responsibility for the project, acting upon the advice of the Chief Executive Officer (CEO) of the Public Procurement Authority (PPA), adopted a two-pronged procurement strategy for the National Cathedral Project. The first stage, the Design Phase, involved the appointment of a Lead Consultant, Sir David Adjaye & Associates. The appointment of the Lead

Consultant, to be fully funded by the state, would need the approval of the PPA. The second phase, the Construction Phase, involved the appointment of the Main Contractor and subcontractors for the project. As part of its PPA-approved scope of work, the Lead Consultant would help select the main contractor, and subcontractors, for the approval of the Board. According to the CEO of the PPA, the selection of the main contractor and subcontractors would not need the approval of the PPA. This is because the Construction Phase would be funded by donations, including donations by the State.

The Attorney General (A-G) gave an opinion upon request on the issue, and the processes adopted were in line with the AG's opinion that the procurement activities of the Board did not fall under the Procurement Act.

Within this arrangement, the primary Procurement Committee was constituted by two companies, namely i) Farrow Laing Quantity Surveyors based in South Africa, and ii) SKOL Consult, a project management and quantity surveying firm based in Ghana. These two companies were contracted by Sir David Adjaye & Associates as part of their PPA-Approved roles to help select the main contractor, and subcontractors, for the approval of the National Cathedral Board.

The Procurement Committee appointed by the Board of the National Cathedral was, therefore, an advisory group to review the recommendations of the Lead Consultant, Adjaye & Associates.

Should this procurement arrangement change, the procurement committee would be reconstituted to comply with the Public Procurement Act.

Observation

2.3 Procurement of Goods and Services

We noted that National Cathedral of Ghana did not comply with the Procurement Act, 2003 (Act 663) as amended with (Act 914), in the procuring goods and services from the following entities:

- Betta Printing Services;
- ABP Consult Limited;
- Interplast Limited; and

Firstly, the procurement activity relates to one of the activities in section 14(1) of the Act and it is also one of the institutions listed in section 14(2).

Section 14(1) of Act 663 provides as follows:

"This Act applies to

- (a) the procurement of goods, works and services, financed in whole or in part from public funds;
- (b) functions that pertain to the procurement of goods, works and services including the description of requirements and sources of supply, selection and award of contracts and the phases of contract administration;
- (c) the disposal of public stores, vehicles, and equipment; and
- (d) procurement with public funds including loans procured by government, grants, foreign aid funds and internally generated funds except as exempted under section 96.

The donation made by Government through the Ministry of Finance to the National Cathedral of Ghana is from public funds. Public funds as defined in Section 102 of the Public Financial Management Act, 2016 (Act 921) is as follows:

- *"public funds" means the Consolidated Fund, the Contingency Fund and any other fund established by or under an Act of Parliament.*

Secondly, the National Cathedral of Ghana is one of the institutions specified in Section 14 (2e) of the Public Procurement Act, 2003 (Act 663) as amended with (Act 914). It is a State-Owed company limited by guarantee since its sole corporate member is the Ghana Museums Board.

"(e) state owed enterprises to the extent that they utilise public funds"

We make reference to Page 159 of the CHRAJ Report where it was recommended that the contract with Ribade JV should be terminated due to breaches with the procurement laws.

Implication

This leads to non-compliance with the public procurement act.

Recommendation

Management should ensure that all procurement for goods and services complies with the public procurement act; as it has no established internal procedures of their own for the procurement of goods and services.

Management response

As indicated in 2.2, the procurement activities of the National Cathedral project have been informed by the December 6, 2018 framing of the procurement pathway for the project, and the written opinion of the Attorney General that the procurement activities of the National Cathedral of Ghana, do not fall under the provisions of the Procurement Act. Against this background, the procurement of the three companies is explained below:

2.3 (I) Betta Printing Press: This was an ad-hoc administrative communication (printing) need rather than a long-term procurement issue. As this was communication meant for the churches, funds used were from Church mobilisation. To structure such future internal procurement activities, procedures for goods and services have been developed by Management.

2.3 (II) ABP, a leading Ghanaian engineering firm, was not procured by management, but rather by the Lead Consultant, Adjaye Associates, as part of its PPA-approved team of consultant firms.

2.3 (III) Interplast: was not procured by Management, but rather is a vendor used by ABP, a member of the PPA-approved consultant firms of Adjaye Associates.

Observation

2.4 Non-compliance with National Pension Act 2008

According to the National Pension Act, 2008 Act 766, Section 3(1) An employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. (2) An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen per centum of the worker's salary during the month.

However, based on our audit we noted that neither the employee nor employer's contributions were made in this regard. Which means the entity is not complying with the Act.

Staff	Period	Amount (GHC)
Eugene Amoah Sintim	2022, 2023 (24 months)	60,000
Edward Appiah Pramfi	2021, 2022, 2023 (23 months)	84,000
Call centre employees: Eunice Bemma Antwi, Ines Appiah, Jonathan Quansah, Gody-Roselyn Yarquah, Vera Poku	2022, 2023	504,000

Implication

This leads to non-compliance with the National Pension Act.

Recommendation

Management should ensure that all the necessary pension payments are made for the affected employees.

Management response

The state – Office of Government Machinery - was responsible for the regularisation of the salaries of Secretariat staff. With the change in administration, management will discuss with the Board and find a pathway to resolve the issue for the affected employees.

Observation

2.5 Appointment of Fundraising Consultant

We noted during our audit that Anthony Dadzie was appointed by the Board of Trustees as Fundraising Consultant and was paid GH¢120,000 (GH¢ 20,000 per month) between June 2022 and December 2022.

The appointment and payment were not in compliance with Section 66 to 77 of the Public Procurement Act, 2003 (Act 663) as amended with (Act 914), and with 6.4, 6.5 and 6.6 of the Manuals - Public Procurement Act, 2003 (Act 663).

Implication

This leads to non-compliance with the Procurement Act.

Recommendation

Management should ensure that all the necessary pension payments are made for the affected employees.

Management response

The consultant in question was an independent contractor, and above the pension age

Observation

2.6 Other Breaches with PPA Act and the Manual

The Public Procurement Act, 2003 (Act 663) as amended with (Act 914) and Manuals - Public Procurement Act, 2003 (Act 663), details various activities which must be available if the above act is to be complied with. We noted the listed below breaches during our audit:

No.	Details of Non-compliance	Applicable Section Act
1	No procurement unit	Section 18 (3); 19
2	No entity tender committee in the manner required by the Act.	Section 20
3	No quarterly meetings of the entity tender committee.	Section 20D
4	No entity review committee in the manner required by the Act.	Section 20F
5	No procurement plan and quarterly updates for approval by the Tender Committee.	Section 21 and 3.1 of the PPA Manual
6	Record of procurement proceedings not in strict compliance with procurement act.	Section 28
7	No public notice of procurement contract awards on Secretariat's website.	Section 31
8	Prequalification invitation for Ribade JV not published on the Public Procurement Bulletin and website	Section 47
9	No monthly procurement report by tender committee to the Board	Section 1.4.5 (SPF 5) - Manual
10	No evidence of regular internal monitoring of procurement activity undertaken in accordance with the principles and provisions of the Act, and the Manual	Section 1.8 of the PPA Manual
11	According to the Tender Evaluation Report, Ribade JV after their appointment and a BAFO process, offered to reduce their tender price by \$43 million. This is contrary to Section 5.14.4 of the PPA Manual which states that <i>"Any discount offered after the deadline for submission of Tenders must not be taken into account."</i>	Section 5.14.4 of the PPA Manual
12	No Activity and Expenditure Initiation (A&EI) Form and approval of the commitment of funds against the budget of the Procurement Entity by Head of Procurement Unit; for the award of the HVAC Contract to Atlantic Climate Control Limited.	Section 5.17 of the PPA Manual
13	No Contract Register to record payments of goods against invoices	Section 4.21 of the PPA Manual
14	Evaluation report and Recommendations for the award of the HVAC Contract to Atlantic Climate Control Limited not in strict compliance with PPA Manual.	Section 5.14.4 of the PPA Manual
15	No evidence of the following as part of the documents submitted by Ribade JV and other payments: - attachment of original of any Interim or Final Inspection Report; - results of any analytical surveys; - Record the payment in the Contract Register;	Section 5.21 of the PPA Manual

Implication

This leads to non-compliance with the Procurement Act.

Recommendation

Management should ensure that all the necessary pension payments are made for the affected employees.

Management response

As indicated in 2.2 and 2.3, the procurement activities of the National Cathedral project have been informed by the December 6, 2018 framing of the procurement pathway for the project, and the written opinion of the Attorney General that the procurement activities of the National Cathedral of Ghana, do not fall under the provisions of the Procurement Act.

Should this procurement arrangement change, the activities of the National Cathedral project would be aligned to comply with the Public Procurement Act.

3. Internal Control Deficiencies

Observation

3.1 Ineffective internal control based the COSO framework

According to the *Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control – Integrated Framework (the "COSO Framework")*, an effective system of internal control provides reasonable assurance regarding achievement of an entity's objectives. When a major deficiency exists with respect to the presence and functioning of a component or relevant principle, or with respect to the components operating together in an integrated manner, the organization cannot conclude that it has met the requirements for an effective system of internal control.

We noted during our audit that, the entity did not maintain an effective control environment, based on the criteria established in the COSO framework, which resulted in deficiencies in principles associated with the control environment, risk assessment, control activities, information and communication and monitoring activities. Specifically, these control deficiencies constitute material weaknesses. The entity did not maintain an effective internal control to enable the identification and mitigation of risks of accounting errors.

The following were contributing factors to the material weaknesses:

- Processes and procedures manuals that guide accountable individuals were not available.
- Absence of a documented risk assessment process within the entity where such a process would ordinarily be expected to have been established.
- Misstatements detected by the auditor's procedures that were not prevented, or detected and corrected, by the entity's internal control.
- Management does not establish accounting policies or does not have evidence supporting accounting policies.

Implication

This could lead to misstatements in the financials.

Recommendation

Management should ensure establish adequate and proper internal control structures as described in the COSO Framework.

Management response

There is a financial manual which has been introduced after the last audit

B. Follow up on Prior Year Management Letter Points

Observation

4.1 Approval limits for authorization of expenses

It was noted that the Secretariat does not have a policy on approval limits for different categories of expenditure. Good corporate governance practice requires different approval levels for different amounts of expenditure. This structure includes seeking approval from the Board of Directors for certain type of expenditure.

The absence of approval limits for the authorization of expenditure could have several implications for the entity including uncontrolled spending.

Recommendation

The Secretariat should consider establishing a clear and comprehensive approval limit framework that defines decision-making authority for various kinds of expenditure. This framework should align with the organization's strategic objectives and consider factors such as financial thresholds and levels of expertise required.

Management Response

As a start-up, there was only one management staff member, so Board approval of any form sufficed at the time. Matters were discussed at the Board and implemented. The system with one main management staff did not support a formal management approval framework. However, consultations were made with the appropriate authorities before payments were made.

Approval at the time depended on the nature of the expenditure. However, all major contracts with groups such as Nehemiah were paid based on agreed contracts/invoices.

The NCG has already started the process of instituting a comprehensive approval framework as the structure of organisation is being formalized. The financial records for the next audit shall reflect a comprehensive expenditure approval framework.

Action Taken by Management

A new manual has been drafted to effect this.

Observation

4.2 Architect's Contract

We noted that currently, the Architect's contract is directly signed with the Government of Ghana. There are also other signed contracts between the Secretariat and other vendors, such as the Nehemiah Group and Ribade JV. This situation is likely to create confusion as to who is ultimately responsible for these contracts. There is the need to bring clarity in respect of who is responsible for managing these contracts.

Recommendation

The Company should ensure that a legal process is followed to have all contracts related to the Project handed over to the Secretariat for efficient and effective management of the Project.

Management Response

Management will follow up to ensure the transfer of the contract to the National Cathedral of Ghana

Action Taken by Management

This has been noted

Observation

4.3 Structure of Contract with Consultant

In our review of the contract between the Government of Ghana and the main Consultant on the designing and building of the National Cathedral of Ghana, we realised that the consultant has the sole responsibility to engage all the various contractors and or artisans for the Cathedral project. Considering the size of the project and the public interest, this practice may not allow for an independent supervision/control over the work to be performed on the National Cathedral.

Recommendation

The Secretariat should take steps to ensure that there is proper segregation of responsibility between the entity that recruits and the entity that supervises and or controls the work of the various subcontractors.

Management Response

In principle, there is a technical procurement team set up by the Board that evaluates all the recommendations of the Consultants before they are accepted by the Board. It is an advisory group, whose members are voluntary and not paid. On the basis of the Auditor's recommendations, we will review and strengthen the technical advisory group to provide the independent supervision/control required.

Action Taken by Management

The has been noted for implementation but the Committee has not been meeting since work has stalled.

C. Appendix

I. Confirmation of Total Government of Ghana Payments to Consultants

RE: NATIONAL CATHEDRAL AUDIT: CONFIRMATION OF EXPENDITURE BY GOVERNMENT

QUESTION 1: Details of All Payments (Amounts and Dates) made by the Government of Ghana in relation to the National Cathedral of Ghana Project from inception to date.

RESPONSE:

No	Date	Description	Amount (USD)4	Amount (Ghs)	Amount (Us \$)
1	2018	Payment of advance mobilization for consultant working on the design of the National Cathedral	US \$ 89,000	445,000	89,000.00
2	2019	Payment of consultancy services in respect of design of the National Cathedral		80,525,461.84	13,972,594.93
3	2021	Payment of consultancy services in respect of design of the National Cathedral		32,070,103.02	5,564,827.84
		Sub-total		113,040,564.86	19,626,422.77
4	29 th Oct 2021	Seed Money to the National Cathedral Secretariat to enable commencement of planned activities	US\$ 25 Million	142,762,500.00	25,000,000.00
5	19 th August 2021	Additional Seed money to the National Cathedral Secretariat for construction of the National Cathedral	US \$ 10 Million	58,200,000.00	10,000,000.00
6	31 st Mar 2022	Seed Money for the Construction of the National Cathedral		25,000,000.00	3,515,086.75
		Sub -total		225,962,500.00	38,515,086.75
		GRAND TOTAL		339,003,064.84	58,141,509.52

I(b) – Summary of Payments Received for the National Cathedral of Ghana Project by Sir David Adjaye & Associates Limited

SUMMARY OF PAYMENTS RECEIVED - NATIONAL CATHEDRAL OF GHANA			
Date	Amount Received in Bank	Sector that paid	Comments
	GHS		
26/05/2018	4,100,000.00	Ministry of Finance	VAT & Levies were not paid
05/10/2018	1,750,000.00	Ministry of Finance	VAT & Levies were not paid
08/05/2019	8,200,000.00	Ministry of Finance	VAT & Levies were not paid
03/06/2019	1,600,000.00	Ministry of Finance	VAT & Levies were not paid
07/06/2019	88,750.00	Ministry of Finance	VAT & Levies were not paid
25/11/2019	72,200,000.00		This amount included hoarding. Design fees only was GHS 55,811,938.46
19/02/2021	29,864,845.29	Ministry of Finance	VAT & Levies paid
05/03/2021	369,060.71	Office of the President	VAT & Levies paid
09/07/2021	33,539,442.03	Office of the President	
		NCG Secretariat	Covid levy was not paid (Only VAT, NHIL & Getfund!)
14/03/2022	9,113,000.00	NCG Secretariat	Part Payment of 2021 invoice
TOTAL	160,625,098.03		

APPENDIX 1

SUMMARY OF PAYMENTS RECEIVED - NATIONAL CATHEDRAL OF GHANA			
Payment Date	Invoice No.	Invoice Details	Amount Received
			GHS
26/09/2018	001.0718	Payment for work done at the Schematic design stage	4,100,000.00
05/10/2018	001.0718	Payment for work done at the Schematic design stage	1,750,000.00
08/05/2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	8,200,000.00
03/06/2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	1,600,000.00
07/06/2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	88,750.00
25/11/2019	002.1119	Payment for work done at the Design Development stage, Construction Document stage, Geotechnical Investigations, Topographical Survey and Hoarding of Site.	72,200,000.00
19/02/2021	001.0320	Payment for work done at the Construction Document stage and Tender Documents Stage.	29,664,845.29
05/03/2021	001.0320	Payment for work done at the Construction Document stage and Tender Documents Stage.	369,060.71
09/07/2021	002.0421	Payment for work done at the Tender Documents Stage, Construction Administration Stage and Variation Order 1&2.	33,539,442.03
14/03/2022	003.1221	Payment for work done at the Construction Administration Stage and Part of Variation Order 3.	9,113,000.00
TOTAL			160,625,098.03

II. Total Contract Amount to Ribade JV from four (4) various sources

Bill No	SUMMARY	Page No	Amount
1	Preliminaries	47	30,875,739.58
2	Excavating and Filling	52	5,595,422.19
3	In-situ Concrete Works	05	54,530,982.67
4	Masonry	06	942,890.66
5	Carpentry	71	3,321,067.02
6	Proprietary Linings and Partitions	72	902,598.82
7	Doors, Shutters and Hatches	76	971,264.60
8	Floor, Wall, Ceiling and Roof Finishings	81	17,158,903.56
9	Decoration	84	778,849.81
10	Suspended Ceilings	87	1,728,340.88
11	Furniture, Fixings and Equipment	92	2,340,806.63
12	Provisional Sums	101	132,818,793.26
	Sub Total		\$ 251,965,659.98
	Provide the sum of \$10,000,000.00 (Ten Million) for contingencies to be used as directed by the Engineer and deducted in whole or in part if not required	Item	10,000,000.00
	Sub Total		\$ 261,965,659.98
	Allow six percent (6%) of the above sub-total for NHIL (2.5%), GETFUND (2.5%) and COVID (1%) levies		\$ 15,717,030.60
	Sub Total		\$ 277,683,599.58
	Allow twelve and a half percent (12.5%) of the above sub-total for Value Added Tax		\$ 34,710,449.95
	Carried to Letter of Tender		\$ 312,394,049.53

II (b)

RE: NATIONAL CATHEDRAL AUDIT: CONFIRMATION OF EXPENDITURE BY GOVERNMENT

QUESTION 2: Details of all Transactions (amounts and dates) in relation to costs incurred but not paid from inception to date

RESPONSE (TO DATE, MARCH 2024): SEE APPENDIX

	DATE	OWNED TO WHOM	PURPOSE	CONTRACT SUM S USD	IN USD	AMOUNT PAID IN GHC	AMOUNT OUTSTANDING IN SUSD	IN GHC
1	2024	ADJAYE ASSOCIATES	LEAD CONSULTANT			Ghc 160,625,098.65		GHC126,353,584.00
2	2024	RIBADE JV	MAIN CONSULTANT	286,465,660.00	\$26,021,126.76		\$27,872,542.79	
3	2024	NEHEMIAH	BIBLE MUSEUM & BIBLICAL GARDENS OF AFRICA	8,768,522.00 (PHASE 1)	\$4,281,702.59		\$1,851,528.00	

II (c)

FINANCIALS

Contract sum of the National Cathedral - \$268.5M (USD)

Additional cost of the Bible Museum and Biblical Gardens - \$81.5M (USD)

Total Cost of the National Cathedral Project - \$350M (USD)

Financial support required:

Contract sum of the National Cathedral Project or
National Cathedral Project and Bible Museum

Costs shown are exclusive of taxes

II (d)

Payment Certificate

Contract title: National Cathedral of Ghana
Employer: NCG Secretariat
Contractor: RIBADE JV
Start date: 26 November 2020
Completion date: 24 March 2024
Form of Contract: FIDIC Red Book 1999

A. Accepted Contract Amount (excluding Tax)	USD	262,230,489.00
B. Value of Approved Variations		21,000,000.00
C. Estimated Final Contract Value excluding Tax	USD	283,230,489.00
D. Add: NHIL & GETFUND @ 6%		16,993,829.34
E. Add: Tax @ 12.5%		37,528,039.79
F. Estimated Final Contract Value including Tax	USD	337,752,358.13

III – Summary of various work done and the payment status from Sir David Adjaye & Associates Limited – dated 13 August 2020

Thursday 13th August 2020

NCG Work done and Payment Status – Architectural Planning, Design and Supervision of the Construction of The National Cathedral of Ghana

Dear Dr. Paul,

We herewith submit the status of work done, payment to date and the outstanding due for work done on the above-mentioned contract project

Cocoshie House 2
 Agostinho Neto Close
 Airport Residential – Accra
 GA-457-0286
 T +233 (0)6 290 6048
 www.adjaye.com

Activity	Activity Value	% Of Activity Completed	Activity Amount Due	Payment to Date	Balance on Activity Completed
	US\$	%	US\$	US\$	US\$
Mobilization	950,000	100	950,000	950,000	-
Concept/Schematic Design	3,562,500	100	3,562,500	3,562,500	-
Design Development	5,462,500	100	5,462,500	5,462,500	-
Construction Documents	6,650,000	100	5,320,000	1,404,535	3,915,465
Tender	1,187,500	80	950,000	-	950,000
Construction	4,750,000	-	-	-	-
Use/After Care	1,187,500	-	-	-	-
TOTAL	23,750,000		16,245,000	11,379,535	4,865,465

Kindly note the above figures are exclusive of all applicable taxes.

We thank you in advance for your attention on this matter and we remain at your disposal for any additional information you require.

Yours faithfully,

K. Adjaye



IV – Confirmation showing total amount received and outstanding payments for Sir David & Associates Limited

Adjaye Associates

The Executive Director
National Cathedral of Ghana Secretariat
State House
Accra

20th May 2024

Dear Dr. Paul Opoku- Mensah,

RE: NATIONAL CATHEDRAL AUDIT: CONFIRMATION OF EXPENDITURE

We acknowledge receipt of your request.

Attached to this letter, please find:

- **Appendix 1:** Detailed payments received from inception to date.
- **Appendix 2:** List of outstanding invoices to date.

We trust this provides the necessary clarification.

Please feel free to contact us for any additional information required to assist in this process.

Thank you.

Yours sincerely,

For: Sir David Adjaye & Associates Limited



KANG

.....
Kofi Bio

Chief Executive Officer, Accra

Africa

SUMMARY OF PAYMENTS RECEIVED - NATIONAL CATHEDRAL OF GHANA			
Payment Date	Invoice No.	Invoice Details	Amount Received
			GHS
26/09/2018	001.0718	Payment for work done at the Schematic design stage	4,100,000.00
05/10/2018	001.0718	Payment for work done at the Schematic design stage	1,750,000.00
08/05/2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	8,200,000.00
03/06/2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	1,600,000.00
07/06/2019	001.0519	Payment for work done at the Concept/ Schematic design stage and Design Development stages.	88,750.00
25/11/2019	002.1119	Payment for work done at the Design Development stage, Construction Document stage, Geotechnical Investigations, Topographical Survey and Hoarding of Site.	72,200,000.00
19/02/2021	001.0320	Payment for work done at the Construction Document stage and Tender Documents Stage.	29,664,845.29
05/03/2021	001.0320	Payment for work done at the Construction Document stage and Tender Documents Stage.	369,060.71
09/07/2021	002.0421	Payment for work done at the Tender Documents Stage, Construction Administration Stage and Variation Order 1&2.	33,539,442.03
14/03/2022	003.1221	Payment for work done at the Construction Administration Stage and Part of Variation Order 3.	9,113,000.00
TOTAL			160,625,098.03

Item	Invoice no	Date Issued	Corresponding Work done	Value - USD	Remarks
1	Invoice NCG001.0718	25 th July 2018	This was issued for work done at the Schematic design stage.	USD 229,993.18	The Consultant, Sir David Adjaye & Associates has not been paid this amount which represents the VAT and levies on this invoice.
2	Invoice NCG001.0519	1 st May 2019	This invoice was issued for work done on the concept / schematic and design development stages.	USD 402,661.82	The Consultant, Sir David Adjaye & Associates has not been paid this amount which represents the VAT and levies on this invoice
3	Invoice NCG003.1221	9 th December 2021	This invoice was for work done on Construction administration (25%) and Variation order number 3 for the Bible Museum Fit Out and Biblical Gardens Infrastructure (9.8%).	USD 1,308,593.75	The Consultant Sir, David Adjaye & Associates was paid the equivalent of USD 1,300,000 in May 2022 of a total invoice amount inclusive of VAT and levies valued at USD 2,608,593.75 leaving an outstanding balance of USD 1,308,593.75.
4	Invoice NCG 005.0622	8 th June 2022	This invoice was issued for work done on Variation Order number 3 for the Bible Museum Fit out and Biblical Gardens Infrastructure (30.45%). This is for coordination of meeting attendance, establishment of exhibitions space, design studies, review of design proposals, provision of scope drawings etc. for the Biblical Museum and the Gardens.	USD 3,703,881.15	No payment at all has been received on this invoice by the Consultant, Sir David Adjaye & Associates
5	Invoice NCG005.1222	8 th December 2022	This invoice was issued for work done on Variation Order number 3 for the Bible Museum Fit out and Biblical Gardens Infrastructure (34.75%). This is for coordination of meeting attendance, establishment of exhibitions space, design studies, review of design proposals, provision of scope drawings etc. for the Biblical Museum and the Gardens.	USD 4,226,243.85	No payment at all has been received on this invoice by the Consultant, Sir David Adjaye & Associates
Total Amounts Owed				USD 9,871,373.75	

V. Approval from the Public Procurement Authority for the Appointment of Sir David Adjaye & Associates Limited, through single source method

PUBLIC PROCUREMENT AUTHORITY

PRIVATE MAIL BAG 30
MINISTRIES – ACCRA

In case of reply the
Number and date of this
Letter should be quoted.



REPUBLIC OF GHANA

Our Ref. No. PPA/CEO/12/2220/18

Tel: 0302-738140-6

Toll free: 0800 10070

ADDRESS: GI-126-5329

Website: www.ppaghana.org
Email: info@ppaghana.org

17 December

RE: REQUEST FOR APPROVAL TO USE SINGLE SOURCE FOR THE APPOINTMENT OF A CONSULTING FIRM

We make reference to your letter no. SCR/DA415/427/01/B dated 10th December, 2018 on the above subject.

At the Board Technical Committee Meeting No. 20 (020/2018) held on Thursday, 13th December 2018, the Board granted approval to **Office of the President (OoP)**, in accordance with Section 72(5) (v) of Act 663 as amended, to engage **Messrs. Sir David Adjaye & Associates** as Lead Consultant, Construction and Supervision for the construction of the National Christian Cathedral at a total cost of **USD23,750,000.00**.

OoP is however requested to negotiate for a 10% trade discount on the contract sum prior to the award of contract. The Approved Contract sum therefore **USD21,375,000.00**

You are required to ensure that all documentation regarding this procurement is appropriately kept to facilitate future procurement and tax audits and also you are reminded to post the contract award notice on the Public Procurement Website: www.ppaghana.org.

**THE CHIEF OF STAFF
OFFICE OF THE PRESIDENT
ACCRA**

ATTN: AKOSUA FREMA OSEI-OPARE (HON.)


AB ADJEI
CHIEF EXECUTIVE



OFFICE OF THE PRESIDENT

Jubilee House, Accra
Tel: +233 (0) 302 738 600
Tel: +233 (0) 302 738 601
Digital Address : GA-000-0288



SCRISA 415/427/01

10th December 2018

REQUEST FOR APPROVAL TO USE SINGLE SOURCE FOR THE APPOINTMENT OF A CONSULTING FIRM

This Office of the President is seeking the approval of the Public Procurement Authority (PPA) under Section 72 (5) (a) of the Public Procurement Act, 2003 (Act 663) as amended by Act 914 to use single source to appoint **Sir David Adjaye & Associates Ltd** as design team for the construction of the **National Christian Cathedral**.

The National Christian Cathedral is a partnership between the state and the Christian community. The state is facilitating the process by providing the land, the secretariat and seed money for the preparatory phase. The main funding for the project will be through fundraising by the Christian community both home and abroad relieving any undue financial burden on the state. This partnership framework between state and the Christian community will be a practical expression of the social partnership envisaged to foster participatory development of country as a collective goal.

The Cathedral will house impressive chapels and baptistery; 5,000 seat main auditorium that is expandable to 15,000 for national events and celebrations. It will include among others, a grand central hall, a music school and will house Africa's first ever Bible museum and documentation centre. In addition there will be a provision for a national park.

The legacy of the Cathedral project is immense and requires a design team with varied architectural and design experience that fits into the ethos of the intentions of putting up an impressive national edifice. Sir David Adjaye & Associates with their vast experience and achievements in the field of art and

*Chariff Adnan - BBU
Pls add to the stuff
for Thursday's meeting
SDD 11/12/18*

architecture have been identified by the Office as the design team to manage the preparatory phase of the project and subsequent supervision of the construction.

The terms of reference including the deliverables for the assignment is attached as Appendix A.

The total budget for the assignment is **USD 23,750,000.00** payable in Ghana Cedi equivalent at the prevailing Bank of Ghana forex rate at the time of payment. The fee accounts for 12.5% of the **estimated total construction cost of USD 190,000,000.00.**

Appendix B & C provides the fee breakdown for your consideration.

The fee covers preparatory work up to construction hand over. The anticipated construction period is twenty four (24) months.

The design team's engagement will be for four (4) years. This covers the preparatory work, construction period and handover.

Attached as appendix D is the company registration profile.

Also attached as appendix E are the profiles of the three key personnel of the design team and a selected profile of part of the delivery team.

Appendix F provides examples of some ground breaking designs and completed design and construction projects under the Sir David Adjaye's trademark.

Counting on your usual co-operation.


HON. AKOSUA FREMA OSEI-OPARE
CHIEF OF STAFF

THE CHIEF EXECUTIVE
PUBLIC PROCUREMENT AUTHORITY
ACCRA

CC: DIRECTOR (F&A)
OFFICE OF THE PRESIDENT

VI Agreement for Variation Orders 1 & 2

(a) I – Museum Extension

Adjaye Associates

Variation Order Approval / Sign Off

Document: Variation Order 01 Museum Extension
Rev. No: 05
Rev. Date: 23.08.2020
Project name: National Cathedral Ghana

This sign-off, giving your approval of this Variation Order including the involved estimated cost and time impact, is necessary for the Consultants team to start the re-design process and for the implementation on site by the main construction contractor.

Please mark one of the following and attach any necessary source materials:

I'm happy with the received variation order and give permission to the consultants team to start with the re-design and to the contractor for the implementation on site.

I've reviewed the variation order and would like to make the following changes.

In signing this document, you are in agreement that the above document meets your requirements and specifications.

Signature:



NATIONAL CATHEDRAL OF GHANA
P. O. BOX 06 2482
OSU, ACCRA - GHANA

Client name:

PAUL OPORO-MENSAH, PHD (NCA PROJECT COORDINATOR)

Date:

SEP 1, 2020

Page 9 of 9

(b) II - Restaurant

Adjaye Associates

Variation Order Approval / Sign Off

Document: Variation Order 02 Restaurant
Rev. No: 01
Rev. Date: 23.08.2020
Project name: National Cathedral Ghana

This sign-off, giving your approval of this Variation Order including the involved estimated cost and time impact, is necessary for the Consultants team to start the re-design process and for the implementation on site by the main construction contractor.

Please mark one of the following and attach any necessary source materials:

I'm happy with the received variation order and give permission to the consultants team to start with the re-design and to the contractor for the implementation on site.

I've reviewed the variation order and would like to make the following changes.

In signing this document, you are in agreement that the above document meets your requirements and specifications.

Signature: 

NATIONAL CATHEDRAL OF GHANA
P. O. BOX 06 2482
OSU, ACCRA - GHANA

Client name: PAUL OPOKU-MENSAH, PHD (NCC Project Coordinator)

Date: SEP 1, 2020

**VII - Public Procurement Authority: Electronic Bulletin July-September 2010,
Vol 1, Issue 2, Page 6**

← → ↻ ppa.gov.gh/wp-content/uploads/2019/01/20100709-PPA-E-Bulletin-July-Sept-2010-final.pdf

20100709-PPA-E-Bulletin-July-Sept-2010-final.pdf 6 / 7 - 90% +

4
5
6
7

onstrate that the proposed supplier, consultant, or contractor possesses the required experience and capability to carry out the work. Evidence should include:

- name of the proposed firm
- professional and technical qualifications and competence;
- financial resources;
- equipment and other physical facilities;
- managerial capability, reliability, experience in the procurement object and reputation; and
- the personnel to perform the procurement contract;
- have the legal capacity to enter the contract;
- be solvent, not be in receivership, bankrupt or in the process of being wound up; not have its business activities suspended and not be the subject of legal proceedings that would materially affect its capacity to enter into a contract;
- have fulfilled its obligations to pay taxes and social security contributions and any paid compensation due for damage caused to property by pollution;
- have directors or officers who have not in any country been
 - convicted of any criminal offence relating to their professional conduct or to making false statements or misrepresentations as to their qualifications to enter into a procurement contract, within a period of ten years preceding the commencement of the procurement proceedings; or
 - disqualified pursuant to administrative suspension or disbarment proceedings.

should be consistent with agreed international terms and conditions e.g Government of Ghana/FIDIC/World Bank."

(The single source and selective tendering guidelines may be found on the Public Procurement Authority website, www.ppa.gov.gh)

After approval of Single Source what next?

On receipt of approval for single source, the entity then writes to the company they chose to have the contract with together with technical specifications and terms of reference to proceed. There is no need to seek concurrent approval from any other Tender Review Board.

In case there is a variation or modification of the Contract flowing from the initial application which was made to the Public Procurement Authority for single source approval, then by operation of Section 87 (2) such variation must be approved by the PPA. Section 87 (2) states that "in case of contracts which are not originally subject to review by a Tender Review Board, any proposed modification of contract which will make the revised contract price exceed the procurement method threshold or the threshold of the procurement entity shall be cleared with the appropriate Tender Review Board. Since the law does not impose any threshold in respect of single source procurement and which is subject to Public Procurement Authority approval, variations or modifications on or of such contracts must be approved by the Public Procurement Authority.

On receipt of Approval for Restricted Tender, what next?

Page 6

VIII – Letter from National Cathedral Board on “Rent payment to Board Member/Secretary”



**NATIONAL
CATHEDRAL
OF GHANA**



OFFICE OF THE PRESIDENT

SECRETARIAT

Presidential Lodge
State House, Accra
GA, 080-5836
P.O. Box Os 2482
Osu, Accra, Ghana
T: +233 (0) 30 291 7022
T: +233 (0) 30 291 7011
E: info@nationalcathedralghana.org
W: www.nationalcathedralghana.org

April 14, 2025

**DELOITTE
ACCRA**

Dear **Sir/Madam**,

I write on behalf of the Board of Directors of the National Cathedral of Ghana on the 2021, 2022, and 2023 audit undertaken by Deloitte. As part of the audit, you query payments made to the Member-Secretary, indicating that:

“We could not obtain sufficient appropriate evidence to conclude that:

- I. the Board Secretary was entitled to this as part of his remuneration package, or
- II. the approval of the above payment from the meeting minutes of the Board of Trustees”

The Board, meeting on June 1, 2020, approved the reimbursement of the expenses of Rev Victor Kusi Boateng, the Member-Secretary, NOT as a remuneration package as his position was not a paid position; he had made many trips and done many duties on a pro bono basis. Rather the Board’s decision was based on the fact that he lived in Kumasi and had to spend a considerable number of days in Accra working on the project, particularly in the early years of the project.

The minutes state, “The trustees thanked the secretary for the excellent work he is doing on their behalf and instructed that he is reimbursed for his expenses.” By this, the Board’s intention was not a one-time approval but rather a general approval for the past, current and future expenses related to his work on the National Cathedral in Accra. In our view, this indicates that the trustees recognized and appreciated the secretary’s ongoing contributions and approved the reimbursement of his expenses. The secretariat was to implement this on our behalf.

Should you need further information and/or clarification, please do contact me.

Thank you for your help in this matter.

Yours Faithfully,

Apostle Prof Opoku Onyinah
Chairman of the Board
National Cathedral of Ghana

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