

## **THE 3RD KWADWO BAAH- WIREDU MEMORIAL LECTURE**

**THEME :** Protecting The Public Purse- *Keeping the gate shut before the horse*

*bolts*

**SPEAKER:** DANIEL DOMELOVO(Auditor-General,Republic of Ghana)

## **PROTECTING THE PUBLIC PURSE – KEEPING THE GATE SHUT BEFORE THE HORSE BOLTS**

Mr Chairman,

Distinguished Guests,

Ladies and Gentlemen,

I will like to thank Dr Charles Wereko-Brobby – the Chief Policy Analyst - Ghana Institute for Public Policy Options (GIPPO) and other organisers of these lectures on MANAGEMENT AND ACCOUNTING FOR GHANA’S PUBLIC FINANCE dedicated to the life and work of the Honourable Kwadwo Baah-Wiredu, a Chartered Accountant and Politician, who died in office whilst serving as Ghana’s Minister for Finance and Economic Planning under H.E President John Agyekum-Kuffuor. I thank them, not only for the honour done me by inviting me to this august annual lecture, but also for the privilege to deliver the lecture for this year.

I must confess that I would have preferred listening to Hon. Kwadwo Baah-Wiredu deliver this lecture on *Protecting the public purse– keeping the gate shut before the horse bolts* instead, but God knows best. May his gentle soul continue to rest in peace.

I knew Hon Baah-Wiredu in professional cycles – but from a distance; and this was years before he became an active politician. I was born and brought up in a small village in Afram Plains called Adeemmra Kwahu and used to visit my parents who lived there very often. On one of those visits, I met Hon Baah-Wiredu at Kwahu Adawso – by the Afram River. He was going to Donkorkrom, the District Capital which is less than 2 km away from Adeemmra Kwahu, where I was going. Being a stranger to the place, he did not know that there were protocols for boarding the pontoon that ferried vehicles and people across the river. I tried to intervene by coming down

the pontoon so as to make way for him, but the next vehicle after me will not allow him. He called me to come nearer to him and said: “My brother, allow them”.

We spent more than three hours waiting for the pontoon to return and take us across. He got to know I am from the Afram Plains and, from that day onwards, he called me “my village brother”. I admired the humility he showed not only because he was a Minister; but at the time, he was the Minister for Local Government and hence the district assembly was under his ministry.

Today’s topic *Protecting the public purse – keeping the gate shut before the horse bolts* calls for being proactive to ensure that we stop the leakages of public funds and not only rely on corrective measures which may be likened to “closing the gate after the horse has bolted”. In fact, if there is one institution that all over the world is accused of closing the gate after the horse has bolted, it is the Supreme Auditors or the Auditors-General. Chasing, or running after the horse, has been the traditional pre-occupation of the Auditor General and hence my constitutional mandate under Article 187 of the Constitution which provides that, within six months after the financial year, the Auditor-General shall submit his report to Parliament. In other words, tell Ghanaians of the various gates (Ministries, Departments and Agencies) through which the horses bolted.

In my humble opinion, we can ensure that public funds are safe only when we have an effective and efficient public financial management system (PFMS) in place. The effectiveness and efficiency of PFMS are not logical outcomes of procuring the most expensive IT infrastructure, else Ghana would have had one of the best PFMS in the World. One cannot achieve effectiveness and efficiency in public financial management only by building a modern IT infrastructure, training staff, study tours etc. The most important ingredient – which is lacking in Ghana and most countries in the region – is discipline. Without an effective and efficient PFMS, the horse will never be found in the stable.

Mr. Chairman, an effective and efficient public financial management should have at least four outcomes:

- **Aggregate fiscal discipline** which requires effective control of the total budget and management of fiscal risks and avoids over-borrowing, else we leave debts for generations yet unborn.
- **Strategic allocation of resources:** Are our resources used for the benefit of Ghanaians? It involves planning and executing the budget in line with government priorities, aimed at achieving policy objectives. For instance, if the government is aiming at enhancing health care delivery, is the budget speaking to that objective? What level of development are we looking for when about 45% of the total domestic revenue is used to pay salaries or is spent on about 600,000 out of 28 million Ghanaians? Are we going to achieve the Sustainable Development Goals?
- **Efficient service delivery** which requires using budgeted revenues to achieve the best levels of public services within available resources. Are we happy with the hospitals, schools, roads etc. that we have?
- **Eradication of corruption:** This is an acid-test of effective and efficient public financial management system. It can be done by ensuring transparency and enforcing accountability for public funds. In fact, the constitution provides that the state shall take steps to eradicate corrupt practices and the abuse of power – Article 35(8). This is a directive principle of state policy which, according to Article 34, is binding on the President, Judiciary, Parliament and all of us.

I may be visiting from time to time the four outcomes of a good PFM system in my speech but the fourth one, which is eradicating corruption, is the most important outcome and hence will feature more than the others.

In fact, eradicating corruption sounds “perfect and unattainable” so I was very reluctant using the phrase even though that is what is in the Constitution. I searched the internet for the meaning of “eradicate corruption”. This is what I found: *to destroy corruption completely, put an end to*

*corruption, get rid of corruption, eliminate corruption, do away with corruption.* I was worried but later when I saw *suppress corruption*, I said “Yes, that is what the Constitution meant”.

Corruption has become a religion in the world, cutting across all religions, cultures and nationalities and hence eliminating it is ‘**a future impossible tense**’.

Mr. Chairman, please permit me to honour the memory of the late Hon Minister by visiting paragraph three of the concept note shared with me by Dr Wereko-Brobby which states: Hon KWADWO BAAH-WIREDU’s tenure as Finance & Economic Minister was anchored on two **irremovable pillars**, namely:

1. The Public Finances of Ghana must be managed and accounted for as prescribed by the Constitution of Ghana; and
2. That Public Service was an honour and recognition which was to be reciprocated through excellence in performance and humility at all times.

**The First Irremovable Pillar:** The Public Finances of Ghana must be managed and accounted for as prescribed by the Constitution of Ghana.

That takes my mind straight to **The Directive Principles of State Policy**. Mr Chairman, Chapter six of the Constitution contains the Directive Principles of State Policy which according to Article 34 shall guide all citizens, Parliament, the President, the Judiciary, the Council of State, the Cabinet, political parties and other bodies and persons in applying or interpreting this Constitution or any other law and in taking and implementing any policy decisions, for the establishment of a just and free society.

The Constitution provides that:

- the state shall take appropriate measures to make democracy a reality by decentralizing the **administrative and financial machinery of government to the regions and districts** and by affording all possible opportunities to the people to participate in decision-making at every level in national life and in government – Article 35(6)(d);
- the state shall take steps to **eradicate corrupt practices** and the **abuse of power** – Article 35(8);
- that Ghana shall have a system of local government and administration which shall, as far as practicable, be decentralized, as dictated by Article 240.

What do we see on the ground when it comes to fiscal decentralisation after 25 years? Political and administrative decentralisation have gone far ahead, leaving financial or fiscal decentralisation behind. Fiscal decentralisation is still within 5 kilometres square in Accra – at the Ministries. It is my opinion that successive Governments since 1993 have done too little to

decentralise the financial machinery of Government to the regions and districts. **I, therefore, endorse the efforts of Government aimed at fiscal transfers to the lower levels of Government but they need to be more radical.** As I speak, some of you are checking your mails and messages – and I know you do so when travelling outside town and also in your farms. However, if a public servant gets promoted, is transferred or resigns in Bunkpurugu, Donkorkrom, Bawku, Lawra etc., this data has to travel all the way to Accra before effecting it on the payroll. Contractors, suppliers or service providers to Government across the country suffer the same faith. **I submit to you today that over-centralisation and indiscipline are the banes or major factors for the level of corruption we are witnessing today in our country.**

The public financial management arrangement in our country can be likened to our drainage systems – may be that of Accra. Everyone knows what will happen if we direct almost all the waters in Accra into the Odaw River – which is stagnant just like the treasury – and so we should not be surprised at what we see when it rains. For a promotion that will earn a public servant less than GHC200 salary increase, he or she has to travel to Accra several times and, if not lucky, may not even get the increment. What do you expect when he or she goes back to his or her station? Just as they did to me in Accra, so I am doing to you – he or she will recoup the amount lost to corruption with interest.

**Mr. Chairman I submit that Fiscal Decentralisation brings about better transparency and accountability.** How do we talk about holding someone or government accountable when we don't know the total resource envelope available to that person? If I should put my question differently, who knows the total resource envelope that central government gives to any Region or District?

The structure of our financial management is such that the Public Funds are first divided into Several Funds – Consolidated Fund, District Assemblies Common Fund, District Development Fund, Road Fund, GETFund, MPs' Constituency Development Fund, Donor Funds, Internally Generated Fund etc. Almost all these funds are supposed to finance a project, activity or transaction in the districts or the lower levels of Government where the functions of serving the people – education, health, public safety, roads etc. – are. In other words, the funds are budgeted and shared according to Ministries, Departments and Agencies. These Ministries take the lion share and divide the rest among the departments under them; the departments do same by sharing among the agencies after taking their share, then to Regions, to Districts. By the time the money reaches the facilities – schools, hospitals etc. – it is finished, because the pipes used for distributing public funds are not Atongo's PVC pipes but are made of cotton or wool. **The current situation is that, for public funds, it storms at the top and drizzles at the bottom and in some cases, it storms at the top with nothing left for the bottom.** Statutory funds are created for specific purpose with sunset clauses – dates by which they cease to exist – but in Ghana, they have all come to stay.

To ensure balanced development, greater transparency and accountability – in other words keep the horse in the stable – Mr Chairman, I submit that we must change the structure of the Ghana's budget. We need to see the district budget showing the total resource allocation from the centre to all the facilities (schools, hospitals, feeder roads, works etc) in the district. The district budgets plus that of the regional administration (and regional institutions) should become the Regional

Budget for which the Regional Ministers should be held accountable, instead of Sector Ministers. My submission is that the National Budget should reflect the total resource allocations to Regions and Districts and what goes to Ministries, Departments and Agencies should be their own share of the budget and nothing else. Why should the Minister of Education and, for that matter, Ghana Education Service hold or manage the Budget for Schools in Accra? How many schools do they have in the Ministry? Same goes for the Minister of Health and the Director-General of Ghana Health Service.

Because of the multiple channels through which monies go to facilities at the local level, we are all at a loss as to how much is given to any district, not to mention a region. The principle is FFF – Funds Follow Functions. I have to submit that the District Chief Executive has a constituency – the district – that he or she is responsible to develop and the same goes for a Regional Minister. But Sector Ministers have no constituencies or geographical areas. If I should advise the President, I will say he should give more attention to empowering the Regional Ministers by:

- (1) allocating the resources to be used in the entire region to them, and
- (2) making them cabinet ministers. Cabinet meetings do not have to happen in Accra and do not require physical presence; video conference will do.

**Mr. Chairman I also submit that Effective Fiscal Decentralisation can put a check on Corruption because it will bring about greater transparency.** The argument is simple, if 100 tankers draw water from the sea, the reduction in the volume of the sea water may be so insignificant and hence one may not notice it; but should one drink or sip from a class of water, the reduction will be clear. If the total financial resources given to Afram Plains North Districts amounts to GHC500million, how can one steal all without us knowing it? Over-centralisation makes it possible for one person to steal multiples of that amount and it will go unnoticed. In other words, if we break the budget according to districts, it will become more transparent.

Again, it may be true that corruption is at all levels of Government – facilities, districts, regional and central government and it may equally be true that all public servants are corrupt. But I submit that corruption at the different levels of government are not equal and public servants are not equally corrupt. Hence if we decentralise effectively, some will steal big amounts but others – with a bit of integrity – will steal just a bit and hence there will be a disproportionate utilisation of the money. Fiscal decentralisation will, therefore, provide the people of Ghana the opportunity to benchmark performance from one district or region to that of another. If twenty districts received GHC20 million each to construct a school building each during a financial year, assuming they have all spent the amount allocated, evaluation will show which of the districts put the amount to good or better use. If the same Ministry of Health or Education is operating throughout the country, how do you determine a better performance?

**Centralisation facilitates illicit financial flows outside the country.**

Illicit financial flows out of Africa is now estimated at \$50 billion a year, and exceed public development aid, which amounted to \$41 billion in 2016 - said Nadine Gbosa, the head of the global partnerships and policies division at the OECD. One of the major contributors to illicit

financial flows in Africa is corruption. The reason is simple: if you have more than you can justify, you have to find a way of hiding the excess which you cannot justify. When our brothers and sisters in the village steal public funds, they run to the cities – Accra, Kumasi etc. – to hide it. Very few of them have passports, visas and off-shore bank accounts. In other words, when stealing is done at the low levels of Government, bad as it is, the money remains in the economy. But when the “big boys” in Accra steal public funds, they make transfers to the developed world who happily provide safe haven for proceeds of corruption. These developed countries very often forget that they are corrupt themselves, but they turn around and call us corrupt.

**The Second Irremovable Pillar: That Public Service is an honour and recognition which was to be reciprocated through excellence in performance and humility at all times.**

Mr Chairman, please allow me to quickly move onto the second pillar which is very dear to my heart just as the first one. Who is a public servant? I know the meaning of the word “public” and that of “servant” but when the two come together, I wonder many a times whether “public servants” are people served by the public or are people who serve the public. If public servants serve the public, then what kind of servants are these who will do anything under the sun, good or bad in order to get the opportunity to serve or remain in office?

Some public servants see their appointment as the time to loot public funds. They join the looting brigade – in the words of Kwasi Pratt Jnr. The Akans have a saying “Obia didi ne dwuma ho” meaning everyone benefits from his or her work but today people are eating their work. In other words, people see their appointment as their turn to also loot the public funds. There is the need to know that, when granted the opportunity to be a public servant, be it a teacher, policeman, or a politician, it is an honour bestowed on you by the people and you must reciprocate it **through excellence in performance and humility at all times. How many public servants provide 8-hour service a day?**

As we aspire to transit from a lower-income country status to that of middle-income, or in the words of the President, “achieving Ghana beyond aid”, modernising the public service is a must or prerequisite to bring about the desired economic and social development on a sustainable basis. Yes, the private sector is the “engine of growth” but the public service is the fuel that runs the engine. No matter how good or strong an engine is, it cannot function well on dirty or contaminated fuel. It would be extremely difficult, if not impossible, to have a sustained broad-based growth without the ability to formulate and implement ambitious national plans. I submit that the public service is key to the implementation of government policies and providing the enabling environment for the private sector. In fact, efficiency in public service delivery imparts significantly on the private sector.

We don’t have to look far – Rwanda is a good example for us all to emulate. For instance, the Government of H.E. Paul Kagame, among many other good initiatives, is keeping the environment clean and not only corporate entities are doing same, but individual households and persons have become part of the change process. In other words, a capable state marked by strong, effective institutions usually underpins a country’s growth trajectory and the wellbeing of its citizens.



We in Ghana have sustained a stable and democratic governance with relatively strong institutions over the past few decades. Notwithstanding the notable progress – for which we thank God – our country still suffers from a number of governance-related challenges. I have already opined that a well-established, effective and efficient public service is a pre-requisite for sustainable growth and development. Today, people take political and administrative positions in the public service not because of their burning desire to serve our beloved country, but as an opportunity to pursue their “**personal economic recovery programmes**”. People appointed into strategic positions such as Ministers, Board members, Chief Executives are either square pegs or icons of corruption and, in a few cases where the good ones stand up for the right things to be done, the Board room wrangling can be heard loud and clear.

Some start the jubilation and celebration immediately they are appointed into public office. If this is because they finally have the opportunity to be of service to the country, then we thank God but most often, it is because “their time has come” to also loot the public purse and rape the treasury.

I will like to submit here and now that, when appointing people into public offices, we should get those who can do the work; else we are never going to achieve the development that we are all waiting for and the *Ghana beyond Aid* mantra will remain a mere slogan. We cannot expect to win the match when we play football using volley ball players and principles – and the other way round. I am of the opinion that we need to have a second look at the corporate governance and corruption in the public sector as they will continue to impede the smooth functioning of the public sector, thwart the efforts of the private sector and render the “Ghana beyond aid” aim a future impossible tense.

Mr. Chairman, some have given up on our country but some of us are full of hope. Looking at our history and learning from other success stories, I submit that if only we are serious with getting the right man or woman for the job and also committed to fighting corruption with all the seriousness it deserves, we shall be there sooner than later.

I have a few recommendations going forward:

1. Discipline must be revived in the public service. There seems to be no consequences for violating the rules and being unproductive. What can be done in an hour, gets done over a week;
2. We must take a second and quick look at the role of Internal Auditors. Internal auditors provide assurance to management that controls and systems are working as intended. IA is the eye and ears of management and hence must work closely. They help reduce the work load of External auditors and, if effective, can prevent the wasting of resources.
  - a. We need a law that will insulate them from Principal Spending Officers by making them Staff of the Internal Audit Authority or Agency;
  - b. We need to improve their conditions/schemes of service and their remunerations;
  - c. Ensure that their work is in accordance with international standards – individual ministries can’t do that;

- d. They need professional development – this will not be done by individual MDAs; and
  - e. The Agency must become part of the Ministry of Finance or have a close link with the Minister such that key internal control issues leading to revenue loss or wasteful expenditures can be quickly brought to the attention of the Minister of Finance for action.
3. The anti-corruption enforcement agencies must be properly resourced and empowered to do their work without interference or interventions. The mention of resourcing the agencies brings to mind the Office of the Special Prosecutor. Mr. Chairman, please permit me to use this opportunity to thank the President for establishing the Office of the Special Prosecutor and also for appointing the SP and his Deputy. I know the OSP working or collaborating with the Ghana Audit Service can bring about the needed deterrence to abusers of public funds. But I will also like to submit that the Special Prosecutor and his deputy are not resourced sufficiently for them to do what is expected of them. I will not elaborate on this, but I encourage the President, the VP and any of you to visit the Office of the Special Prosecutor and see things for yourselves;

Mr. Chairman, the practice of bringing back former public servants to their old positions or bringing a former Chief Executive as a member of the Board also leaves a lot to be desired. Most of them come back only to inflict pains on the incumbent Head of Entity because as Board members, they see their new appointment as their “second coming of Christ” – “di wo hene”. Because of the relationship between them and staff, they can easily connive to do things on the blind side of the Chief Executive or the Head of Entity.

I will like to point out the following:

- Public service of Ghana is governed by laws and universal principles of corporate governance do not override the laws of Ghana;
- After budgets have been approved by Parliament, Section 25(3) provides that the Principal Spending Officer shall commit the budget of the entity – not the board;
- The Public Procurement Acts – 2003 and 2016 – give no roles to the Boards of entities;
- Internal Audit reports administratively to the Principal Spending Officer and functionally to the Audit Committee.

In other words, spending the approved budget, procurement and internal audit have nothing to do with the Board. Change the law if you are not happy with them but please don't start amending them in your board meetings and during radio and television discussions.

**When the curtain falls – it's time to leave the stage.**

Fortunately for us, after his two terms, H.E. Jerry Rawlings left the stage as the President and so did his successors. I have no doubt that Nana Akufo-Addo will leave when he loses the election or finishes his second term.

The retirement age according to our constitution is 60 years for public servants – with exceptions for Judges and a few others. The disturbing trend is that we live in a country where our young graduates are unemployed, walking from office to office looking for jobs but we have several pensioners who have become public servants for life. Some go for new birth certificates or swear to affidavits and come running to change their records in order to remain in their positions.

Others go on pension and take up contract appointments doing the same jobs because they have special skills and experiences that makes them indispensable. In a recent case where a newspaper has decided to fault me, the institution has secretaries, security officers and drivers that are indispensable.

Even for the genuine cases, how ethical is it for one to be an employee and ex-employee of the same employer at the same time? If that should happen, **we need to** stop paying the pensions to those re-engaged by the government, till such times that their contracts come to an end and they become actual pensioners.

Ghanaians should not be deceived, some of the Government pensioners receive far more pension than salary workers – especially those retire on their salaries or enjoy Cap 30 pension. This practice of “double dipping” is not only a drain on the national coffers but also blocks the promotions of otherwise deserving officers and prevents the employment of fresh graduates or our youth coming out of schools and universities.

This practice is putting undue financial burden on the government as beneficiaries receive double income – one as a pensioner and another as salaried worker. The number is huge and it cuts across the entire public sector. One institution has over 200 pensioners who are still working as contract staff, in one instance!

### **And help us to resist oppressor’s rule.**

I challenge public servants especially accountants and other professionals to stand up and defend their right always, irrespective of the forces working against them or the nature of inducement that comes their way. "At times it is difficult to know who is inducing who as some misfit accountants and professionals try to seek favours by sacrificing professional standards," and when they get into office, they are at the beck and call of the one who put them there. **Be steadfast or bold, in the discharge of your duties, notwithstanding the poor working environment or the backlash that may be metered against you** by “the powers that be” and, at times, by your own professional colleagues who have lost their senses of professionalism. Posterity will surely judge us righteous and the good name is by far better than riches.

Talking about complying with laws, you are all aware of how reluctant my institution – the Ghana Audit Service - was to disallow and surcharge unlawful expenditures until OccupyGhana decided to go to Court and the Supreme Court gave consequential orders that the Auditor-

General must honour the constitutional obligation to disallow and surcharge items of expenditure that are contrary to law. **Today, African countries have started putting disallowance and surcharge into their laws. South Africa is the latest to join after Sierra Leone and Zambia.**

#### Assets and liabilities Declaration

Article 286(1) of the Constitution and Act 550 provide that a person who holds a public office mentioned Article 286(5) or Act 550 shall submit to the Auditor-General a written declaration of all property or assets owned by, or liabilities owed by, him whether directly or indirectly.

- (a) before taking office,
- (b) at the end of every four years; and
- (c) at the end of his term of office.

I am happy to announce, Mr Chairman that the Audit Service has automated the declaration process by developing a software that allows for online declaration of assets and liabilities. We have done the testing and we will open the system for online declaration before the end of this year. Details will be made known to the public very soon through circulars and may be press statements and or a press conference.

#### **Let us commercialise prosecution of Corruption Cases.**

It is my opinion that decentralising the prosecution of corruption and corruption-related cases is not good enough. We need to actually commercialise the prosecution of corruption and corruption-related cases. In other words, if we have found a way around Article 88 of the Constitution to create the OSP, then we should look for another one to commercialise the prosecution by allowing private citizens to investigate and prosecute. There should be a generous reward scheme to reward anyone who successfully recovers proceeds of corruption for the Government.

#### **Let us respect the Laws of Ghana**

Some corporate governance experts are suggesting one size fit all- bringing best practice in the private sector to the public sector - without knowing that the principles they are importing from abroad, do not apply to Auditor General, Central Bank, etc; My advice is that, it is good to copy but remember to paste special

The Governor of the Bank of Ghana shall be the Chairman of the governing body of the Bank of Ghana – Article 183(4)(b)

Those who want to know more about the governance structure of the Office of the Auditor General worldwide should simply go on the internet- and look for

- a) UN General Assembly Resolution A/66/209 passed on 22 December 2011 at the 66th United Nations General Assembly

- b) The Lima Declaration of Guidelines on Auditing Precepts." <http://www1.worldbank.org/publicsector/pe/befa05/LimaDeclaration.pdf>
- c) Mexico Declaration on SAI Independence <https://www.nku.gov.sk/documents/10272/98330/Mexico+Declaration.pdf>

I wish to submit that in my opinion, even in Ghana, some of the Independent Constitutional Institutions can be directed or controlled by any person or institutions mandated by a law which is not inconsistent with the Constitution. **For the Electoral Commission (Article 46); National Media Commission (Article 172); Public Services Commission (Article 198), CHRAJ (Article 225); NCCE (Article 234); and Lands Commission (article 265)** the constitution stipulates that except as provided in the Constitution or in any other law not inconsistent with the Constitution, in the performance of their functions, they shall not be subject to the direction or control of any person or authority (emphasise mine). However, when it comes to the Auditor-General, Article 187(7)(a) provides that **in the performance of his functions under the Constitution or any other law the Auditor-General shall not be subject to the direction or control of any other person or authority** - there is no exception and hence no other law (Act, LI and CI) or Board decision can provide for the directing or controlling of the Auditor-General when he is performing his functions under the Constitution or any other law- that contradiction according to Article 1(2) is void.

#### **Need to recognize hard work and not tarnish reputations unduly.**

Let us also reward hardworking public servants so that others will feel motivated to work hard also. Let us desist from tarnishing peoples reputation just because we hate them. I cannot agree more with Professor Lumumba when he said “the tragedy of Africa is that Africans are in the business of canonising thieves and demonising its saints. Sometimes, and those times are many, wisdom demands that we remain silent.” But, for the love of God and my country, I will say it as it is and will not shut up - – someone should please tell Daily Guide that they promised stripping me naked but I still have my clothes on. Archbishop Fulton J Sheen was right when he said “The refusal to take sides on great moral issues is itself a decision. It is a silent acquiescence to evil. The tragedy of our time is that those who still believe in honesty lack fire and conviction, while those who believe in dishonesty are full of passionate conviction”.

**If we are all truly troubled by the unacceptable level of corruption that has bedevilled our society and believe that it must stop, if we all believe that Ghana can work again and be better for us, then we all have a collective duty to educate, encourage and enforce compliance with laws, rules and/or regulations that protect our public funds and national interest . Professor Agyeman Badu Akosa, a former Director General of the Ghana Health Service said “we need to remain patriotic, and commit ourselves to nation-building, by possessing values of discipline and good morals to help promote national unity and cohesion.” He said there was also the need to reverse the Ghanaian attitude of “No love”**

**for the country, for the sake of the younger generation, adding, “Ghana is the only country we have, and God has a reason for not creating us as Europeans or Latinos.”**