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**SPECIAL REPORT**

of the

**AUDITOR-GENERAL**

on

**AUDIT/INVESTIGATION INTO THE PURCHASE OF EX  
UNITED KINGDOM (UK) MINISTRY OF DEFENCE (MOD)  
BEDFORD AND LAND ROVER TRUCKS**

and

**MACKEREL IN PEPPER SAUCE AND TUNA SOLID  
IN PURE VEGETABLE OIL**

for

**MINISTRY OF DEFENCE**

**September 2003**



**REPORT OF THE AUDITOR-GENERAL ON AUDIT/INVESTIGATION  
INTO THE PURCHASE OF EX UNITED KINGDOM (UK) MINISTRY OF  
DEFENCE (MOD) BEDFORD AND LAND ROVER TRUCKS**

**AND**

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**APPENDICES**

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| 1A & 1B | Record of major equipment provided by the Government on wet lease for MONUC operations in DR Congo for the period starting from 15 and 20 October 2001 |
| 2       | Chief of Staff/GHQ's response dated 24 July 2003 to the Auditor-General's request for an update  |

# TRANSMITTAL LETTER

Ref. No. AG.01/109

**Office of the Auditor-General  
Ministries Block 'O'  
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1 October 2003

Dear Sir,

**SPECIAL REPORT OF THE AUDITOR-GENERAL ON AUDIT/  
INVESTIGATION INTO THE PURCHASE OF EX UNITED KINGDOM (UK)  
MINISTRY OF DEFENCE (MOD) BEDFORD AND LAND ROVER TRUCKS**

**AND**

**MACKEREL IN PEPPER SAUCE AND TUNA SOLID IN PURE  
VEGETABLE OIL FOR MINISTRY OF DEFENCE**

I have the honour to submit to you for presentation to Parliament 250 copies of my special report on investigation into the above procurement for the Ministry of Defence by the former Minister of Defence, Lt. Col. (Rtd) E. K. T. Donkoh, pursuant to Article 187 (8) of the 1992 Constitution of the Republic of Ghana and Section 18 (2) of the Audit Service Act, 2000 (Act 584).


2. It took over 18 months to conduct thorough investigation into the allegations, particularly, in the midst of the considerable public interest and media speculation. We did a thorough review of the massive volumes of documents, including the reports of the two Board of Inquiry set by the Ministry of Defence. We also found it necessary to await the performance reports arising from the "wet lease" of some of the vehicles to UN on MONUC Operations in Democratic Republic of Congo.

3. The report highlights the significant findings arising from our investigations. It includes administrative lapses in contravention of the Financial Administration Regulations (FAR) 1979 that came to light.

4. I wish to acknowledge the cooperation and assistance accorded the audit team by the Chief Director and staff of the Ministry of Defence as well as the Chief of Staff/GHQ and officers of the Ghana Armed Forces Base Workshop in the course of the investigation. I would also like to thank my staff for their assistance.

5. I trust that this report will meet the approval of Parliament.

Yours sincerely

  
EDWARD DUA AGYEMAN  
AUDITOR-GENERAL

THE RT. HON. SPEAKER  
OFFICE OF PARLIAMENT  
ACCRA

