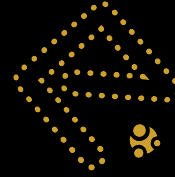




13TH AFRICAN GAMES
ACCRA 2023



EBO APPIAH
Builder | Designer | Strategist | DCRA

ALL AFRICAN GAMES AUDIT REPORT

NATIONAL SYSTEMS FAILURE
[Ebo's Diagnosis]



FINANCIAL
LEAKAGE



PROJECT
DELAYS



GOVERNANCE
GAPS



PUBLIC TRUST
AT RISK

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DIAGNOSE. REFORM. TRANSFORM.
Building systems that deliver pride, performance and legacy.



EXECUTIVE SUMMARY

A Moment That Demands Accountability and a Path Toward Reform

The 13th African Games should have been a national triumph. Instead, the forensic audit has revealed serious financial irregularities and governance failures that cannot be ignored.



THE BIG PICTURE

Millions of public funds were spent with inadequate controls, weak verification, and poor documentation – resulting in financial losses, inflated contracts, and unrealised revenue opportunities.

“ EBO'S OVERARCHING DIAGNOSIS

When systems are weak, integrity becomes the last line of defence. When integrity is not enforced, the public purse is always at risk. ”

WHAT THIS REPORT REVEALS



Systemic procurement failures and over-reliance on single-source contracting.



Inflated contracts and payments for goods and services never delivered.



Weak verification systems and missing documentation across key areas.



Lost commercial opportunities, particularly in broadcasting rights.



Institutional control breakdowns that expose public funds to significant risk.



[Ebo's Diagnosis]

Strong nations are not built by events alone. They are built by systems that survive beyond the events. ”

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This report presents the findings of the forensic audit into the financial management of the 13th African Games, Accra 2023.

It highlights key irregularities, their impact, and the urgent need for reform to strengthen accountability and restore public trust.



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PROCUREMENT IRREGULARITIES

Single-Source Contracting

Findings on single-source procurements, bypassed competitive processes, and weak oversight in contract awards.

04



INFLATED SPORTS EQUIPMENT PROCUREMENT

Delovely Company Ltd

Evidence of inflated equipment purchases, unsupported payments, and lack of value for money.

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GBC BROADCASTING IRREGULARITIES

Prof. Amin Alhassan – Director-General, GBC

Issues surrounding broadcasting rights, contract breaches, and revenue losses.

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Key takeaways, lessons learned, and a call for systemic reform to prevent future failures.

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GOING FORWARD

Recommended actions, reforms, and a path toward stronger systems and accountability.

“ Strong nations are not built by events alone. They are built by systems that survive beyond the events. ”



Accountability today. Stronger systems tomorrow. A legacy that lasts.



03

PROCUREMENT IRREGULARITIES

Single-Source Contracting

CORE ISSUE

Approximately GH¢2.7 billion in contracts were reportedly awarded through single-source procurement without sufficient justification, bypassing competitive tendering mechanisms.



KEY STAT

GH¢2.7 billion

awarded through single-source procurement without open competitive bidding.

EBO'S ANALYSIS



Single-source procurement is not illegal on its own. The law allows it under specific circumstances: emergency procurement, specialised expertise, or national security conditions.

What the audit appears to show is that single-source procurement became the default rather than the exception. That is where the governance problem begins.

When competition disappears from procurement, the market loses its ability to protect the public purse. You are effectively saying, we trust one company, one supplier, or one approval process more than we trust the system itself.

The audit references "structural deficiencies in institutional control environments": Translated operationally: the verification systems were either too weak to prevent abuse – or too compromised to enforce discipline.



[Ebo's Diagnosis]

When emergency procurement becomes overgovernment, oversight begins to collapse. ? ?



04

INFLATED SPORTS EQUIPMENT PROCUREMENT

Delovely Company Ltd

CORE ISSUE

The forensic audit identified **GHC38.9 million** paid under a sports equipment contract. Equipment worth approximately **US\$206,044** allegedly never supplied. An unsupported lump-sum payment of **US\$408,000** with no specifications or delivery verification. Estimated overpayment of approximately **US\$374,000**.



KEY STAT

US\$206,044

worth of equipment allegedly never delivered despite payment.

EBO'S ANALYSIS



There are two separate issues here. The first is inflation — paying above market value for goods. The second is non-delivery — paying for goods that were reportedly never supplied. One is overpricing. The other is potential fraud. The distinction matters because sanctions should reflect the nature of the violation.

An unsupported payment of US\$408,000 labelled vaguely as 'Sports Equipment' — without itemisation, without specifications, and without delivery records — should never survive the payment approval stage.

The athletes competed in these Games. Table Tennis, Badminton. These are not peripheral disciplines. The equipment is fundamental to competition operations. If equipment was reportedly never supplied, the question becomes: how exactly were the competitions conducted?

From a sports marketing standpoint, equipment suppliers at this level are normally integrated into broader commercial and branding frameworks. The audit suggests those governance structures were either weak — or absent.



[Ebo's Diagnostics]

When procurement loses verification, financial exposure becomes inevitable.



05

CATERING CONTRACT IRREGULARITIES

CORE ISSUE

Approximately US\$2.83 million in catering-related expenses reportedly lacked supporting documentation, including logistics, staffing, utilities, administration, infrastructure.

The audit reportedly found no meal registers, no delivery logs, no rooming lists, and no operational verification records.



KEY STAT

US\$2.83 million

in catering-related expenses reportedly lacked supporting documentation.

EBO'S ANALYSIS



- ↔ Catering at a multi-sport Games is one of the most demanding endeavors in operational event management. It involves feeding athletes, officials, volunteers, media personnel, and other volunteers dedicated to the event. It is a complex operation with irregularities across multiple venues around the clock. That requires detailed planning — and even more detailed record-keeping.
- ↔ When you cannot prove a service was delivered, you cannot justify the payment. It is that simple.
- ↔ US\$2.83 million in unsupported non-feeding expenses embedded within a catering contract is a serious governance concern. Legitimate costs still require itemization, verification, documentation, and approval trails.
- ↔ The same operational pattern appears repeatedly across this audit: payments were made before verification — not after.



[Ebo's Diagnosis]

When verification disappears, operational spending becomes financial exposure.



06

GBC BROADCASTING IRREGULARITIES

Prof. Amin Alhassan — Director-General, GBC

CORE ISSUE

The forensic audit identified irregular contracts worth approximately GH¢28.56 million. A GH¢7,000 broadcast to training contract with no evidence of delivery. No attendance records. No schedules. No training materials. Potential broadcast revenue losses estimated at GH¢59.5 million.



KEY STAT

GH¢59.5 million

in potential broadcast revenue reportedly lost through poor systems and weak commercial strategy.

EBO'S ANALYSIS

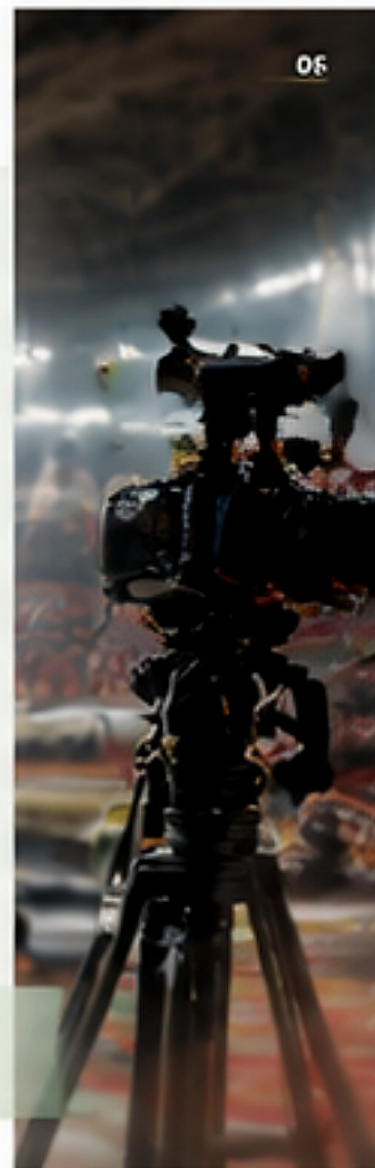


- Broadcasting is the commercial engine of any major Games. It is how you monetise attention. It is how you attract exposure. It is how you build long-term legacy value. What the audit appears to reveal is not merely financial irregularity. It is a fundamental failure to understand the commercial value of what GBC was sitting on.
- GH¢59.5 million in potential broadcast revenue reportedly lost — not stolen, but lost through weak rights management, poor commercial systems, and underdeveloped monetisation structures.
- A GH¢7,000 broadcast training contract — without attendance records, without schedules, without training materials, and without evidence of delivery — raises a very basic institutional question: if the training cannot be verified, why was the payment approved?
- From a sports marketing perspective, this may be one of the most damaging findings in the audit. Because sponsors follow audiences, professional production, commercial organisation, and distribution capability.



[Obo's Diagnosis]

When visibility is not commercialised properly, a nation loses value long before it loses money.



SLIDE 8 — ADDITIONAL FINDINGS

- Anti-Doping Overpricing

€572,000 estimated overcharge

- Accommodation Inflation

US\$840,000 inflated hotel costs

- Transport Inflation

GH¢13.1 million benchmark variance

- Infrastructure Defects

GH¢468 million irregular claims

- Unauthorized Payments

GH¢15.1 million unrelated spending

07 CLOSING REMARKS

“

After several decades working in sports broadcasting and sports marketing in marketing in this understand why many Ghanalans hearing about this report are angry. And their anger is justified. But anger alone will not solve the problem.

➤ This report points to: systemic procurement failures, inflated contracts, weak verification systems, missing documentation, and commercial opportunities reportedly left unrealized. These are serious findings. They deserve serious consequences.

➤ But this moment can either become another national scandal we debate temporarily — or a genuine turning point for institutional reform.



The lesson from this report should not only be punishment. It should also be reform. Because if institutional systems remain weak, future tournaments, future infrastructure projects, and future national initiatives may face similar failures again.



At the end of the day, every cedi lost through weak systems is money unavailable for: healthcare, youth development, education, sports growth, and national infrastructure.



GOING FORWARD

Ghana must move away from event excitement to event systems.

That means we must prioritise:



Procurement discipline before contracts are signed



Payment only after verified delivery



Broadcasting rights treated as commercial assets



Stronger institutional documentation culture



Operational oversight that does not wait for auditors before asking questions

LEGACY & INFRASTRUCTURE

Some of the facilities built for these Games are reportedly already showing signs of deterioration. If remedial works become necessary, the country may effectively pay twice: once for construction, and again for correction. That is what happens when excitement replaces discipline.

FINAL THOUGHT

Strong nations are not built by events alone. They are built by systems that survive beyond the events.



[Doo's Doo's]

Verification is not bureaucracy. Verification is protection.

