CoST Infrastructure Transparency Initiative

Sekondi-Takoradi, Ghana

Independent Review of Infrastructure Projects Delivered by Subnational Governments in the Western Region of Ghana

June, 2026

An Independent Review of 28 public infrastructure projects delivered by 14 local governments in Ghana's Western Region, assessing infrastructure data publication and disclosure performance, procurement governance, infrastructure quality, climate resilience, and integrity in infrastructure planning across the project lifecycle. The review applied the CoST Infrastructure Data Standard (IDS), the ACTS Framework, and the Framework for Integrity in Infrastructure Planning (FIIP) to identify governance gaps, integrity risks, and opportunities for improving transparency, accountability, sustainability, and value for money in public infrastructure delivery.

Commissioned by: Multi-stakeholder Working Group (MSG)
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Reviewer: CoST International Secretariat
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Acronyms

Acronym	Definition
ACTS	Accountability, Capacity, Transparency and Institutional Settings Framework
AWMA	Ahanta West Municipal Assembly
BO	Beneficial Ownership
BoQ	Bill of Quantities
CoST	Infrastructure Transparency Initiative
DACF	District Assemblies Common Fund
DACF-RFG	District Assemblies Common Fund – Responsive Factor Grant
DDF	District Development Facility
EKMA	Effia-Kwesimintsim Municipal Assembly
EDA	Ellembelle District Assembly
ETC	Entity Tender Committee
EU	European Union
FIIP	Framework for Integrity in Infrastructure Planning
GHA	Ghana Highway Authority
GHC	Ghana Cedi
GoG	Government of Ghana
IDS	Infrastructure Data Standard
IGF	Internally Generated Fund
IRP	Independent Review Process
JMA	Jomoro Municipal Assembly
M&E	Monitoring and Evaluation
MDF	Minerals Development Fund
MFMA	Mpohor-Fiapre Municipal Assembly
MLGCRA	Ministry of Local Government, Chieftaincy and Religious Affairs
MMDA	Metropolitan, Municipal and District Assembly
MSG	Multi-Stakeholder Group
NCT	National Competitive Tendering
NEMA	Nzema East Municipal Assembly
O&M	Operations and Maintenance
OC4IDS	Open Contracting for Infrastructure Data Standard
PE	Procuring Entity
PFM	Public Financial Management
PHMA	Prestea Huni-Valley Municipal Assembly
PPA	Public Procurement Authority
QA	Quality Assurance
QC	Quality Control
RTI	Right to Information
SMA	Shama Municipal Assembly
STMA	Sekondi-Takoradi Metropolitan Assembly
TTU	Takoradi Technical University
TEP	Tender Evaluation Panel
TNMA	Tarkwa-Nsuaem Municipal Assembly
UMaT	University of Mines and Technology
USD	United States Dollar
VFM	Value for Money
WACMA	Wassa Amenfi Central Municipal Assembly
WAEMA	Wassa Amenfi East Municipal Assembly
WAWMA	Wassa Amenfi West Municipal Assembly
WEDA	Wassa East District Assembly

Legislative References

References	Definition
Act 663	Public Procurement Act, 2003
Act 914	Public Procurement (Amendment) Act, 2016
Act 989	Right to Information Act, 2019

EXECUTIVE SUMMARY

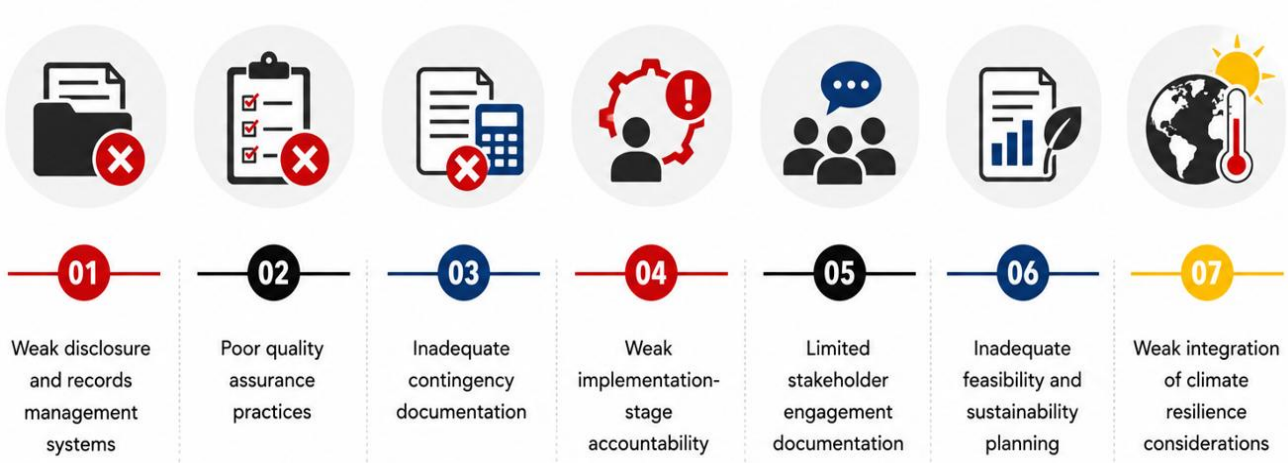
This Independent Review assessed publicly funded infrastructure projects delivered by fourteen (14) Procuring Entities (PEs) in Ghana using the CoST Infrastructure Data Standard (IDS), the ACTS Framework, and the Framework for Integrity in Infrastructure Planning (FIIP). The review forms part of efforts to strengthen transparency, accountability, value for money, and integrity in infrastructure delivery.

The assessment covered twenty-eight (28) infrastructure projects implemented by Metropolitan, Municipal and District Assemblies (MMDAs) in the Western Region across the transport, education, health, water and sanitation, security, and market/economy sectors. Eleven (11) water infrastructure projects were further subjected to FIIP framework to assess integrity risks in infrastructure planning and decision-making processes.

The projects reviewed had a combined contract value of GH¢24,163,670.92 (USD 2,416,367.09), with transport infrastructure accounting for the largest share of investments. Procurement methods applied by the PEs were generally consistent with the thresholds prescribed under the Public Procurement Act, 2003 (Act 663), as amended by Act 914.

The review established that although legal, institutional, and procedural systems for infrastructure procurement largely exist, significant operational and governance weaknesses undermine effective infrastructure delivery. Publication and disclosure performance was generally weak, particularly during project implementation and completion stages. Overall proactive publication completeness stood at 32.59%, while publication accuracy was 29.91%, indicating significant inconsistencies in publicly available infrastructure data.

Key weaknesses identified included:



The ACTS assessment revealed that while PEs generally possess technically competent staff, they remain severely under-resourced in logistics, quality testing equipment, monitoring systems, and digital publication infrastructure. Existing project monitoring systems focus predominantly on physical progress and expenditure tracking, with limited emphasis on quality assurance, environmental sustainability, and long-term infrastructure performance.

The FIIP assessment further revealed relatively low risks regarding procurement compliance, project timing, and policy coherence. However, high risks were identified in project preparation processes, climate resilience planning, feasibility analysis, lifecycle sustainability planning, and inclusive infrastructure design. Most projects lacked evidence of climate-sensitive planning, alternative project analysis, cost-benefit analysis, or disability-inclusive design considerations.

The report recommends the adoption of CoST publication and data publication disclosure practices across all PEs, strengthening of monitoring and quality assurance systems, integration of climate resilience and sustainability considerations into infrastructure planning, improved contingency management systems, and enhanced stakeholder engagement and documentation practices. The findings provide critical evidence to support reforms aimed at improving transparency, accountability, sustainability, and value for money in public infrastructure delivery in Ghana.

INTRODUCTION

1.1 Background to CoST (*Infrastructure Transparency Initiative*)

Infrastructure development remains central to socio-economic growth, public service delivery, poverty reduction and national competitiveness. However, globally, the infrastructure sector continues to face persistent challenges relating to corruption, inefficiency, weak data publication/disclosure systems, poor project planning, cost overruns, low-quality infrastructure delivery, weak citizen participation and limited accountability. These challenges undermine value for money and reduce public trust in infrastructure investments.

The CoST - *Infrastructure Transparency Initiative* - is the leading global multi-stakeholder initiative established to promote transparency, accountability and improved value for money in public infrastructure delivery. CoST works with governments, civil society, and the private sector to improve the publication, validation, and interpretation of infrastructure data across the infrastructure project lifecycle.

CoST operates through four pillars: Infrastructure Data Publication; Independent Review (Assurance); Multi-Stakeholder Working; and Social Accountability.

The initiative promotes the proactive publication of infrastructure information using the CoST Infrastructure Data Standard (IDS), supports independent validation and interpretation of published data, and strengthens citizen participation and institutional accountability in infrastructure governance.

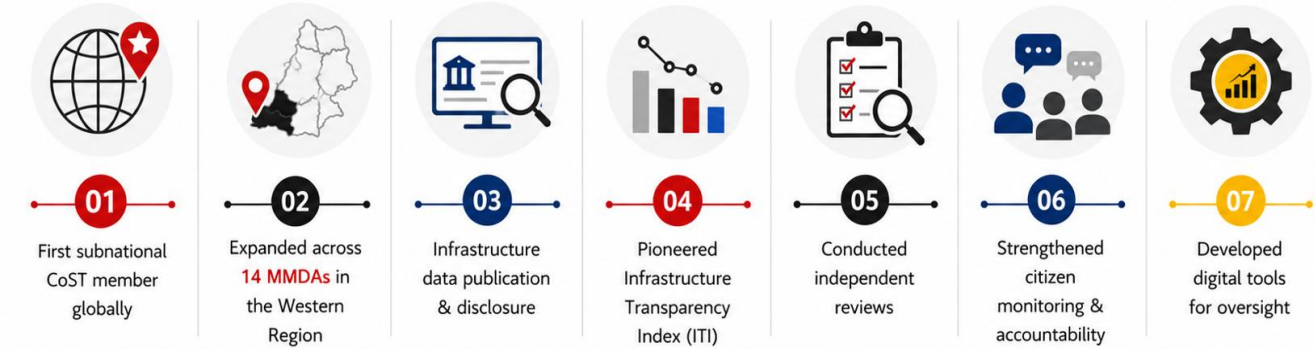
The Independent Review Process (IRP), also referred to as Assurance, is one of CoST's key accountability mechanisms. It validates the completeness and accuracy of published and disclosed infrastructure data while identifying issues of concern, governance risks, areas of good practice, and opportunities for institutional reform. The process also translates technical infrastructure data into accessible and understandable information for decision-makers, citizens and other stakeholders.

1.1.1 CoST Sekondi-Takoradi

CoST Sekondi-Takoradi is the subnational member of CoST in Ghana and the first subnational CoST member globally. It was established in 2019 to institutionalise transparency, accountability and citizen participation in public infrastructure delivery within the Sekondi-Takoradi Metropolitan Area and subsequently expanded its activities across all 14 Metropolitan, Municipal and District Assemblies (MMDAs) within the Western Region of Ghana.

CoST Sekondi-Takoradi is hosted by the Sekondi-Takoradi Metropolitan Assembly (STMA) and overseen by a Multi-Stakeholder Group (MSG) comprising representatives from government institutions, civil society organisations, academia, media and the private sector. The MSG provides strategic direction and oversight for the implementation of CoST principles and activities.

Key achievements:



This Independent Review forms part of CoST Sekondi-Takoradi's efforts to strengthen integrity, transparency and accountability in infrastructure delivery across participating Procuring Entities within the Western Region.

1.2 Publication of data

1.2.1 Publication Arrangements

Prior to the commencement of the Independent Review, all fourteen (14) participating Procuring Entities (PEs) were formally engaged and oriented on the requirements of the CoST Infrastructure Data Standard (IDS), the Open Contracting for Infrastructure Data Standard (OC4IDS), the ACTS Framework, and the Framework for Integrity in Infrastructure Planning (FIIP). The review methodology, assessment criteria, publication and disclosure requirements, document submission process, and verification procedures were explained to each PE. Participating PEs agreed to cooperate with the review by providing access to project documentation, facilitating field verification, and responding to requests for additional information where required.

The publication and disclosure assessment was undertaken against the sixty-seven (67) CoST IDS requirements, comprising forty (40) proactive publication data points and twenty-seven (27) reactive disclosure data points covering the entire infrastructure project lifecycle. In addition, selected water infrastructure projects were assessed using the FIIP to examine the integrity of infrastructure planning and decision-making processes. Accordingly, Procuring Entities were expected to:

- proactively publish infrastructure information throughout the project lifecycle in accordance with the CoST IDS and OC4IDS;
- provide additional project information upon request through reactive disclosure mechanisms;
- provide planning, budgeting, feasibility, stakeholder engagement, and decision-making documentation to support the assessment of the FIIP indicators;
- facilitate the independent verification of published and disclosed information; and
- support the validation of infrastructure data against official project records and supporting documentation.

1.2.2 Formal Publication and Assessment Requirements

The publication and disclosure obligations assessed during the review were informed by Ghana's legal and regulatory framework together with internationally recognised infrastructure transparency and integrity standards. These include:

- CoST Infrastructure Data Standard (IDS) / Open Contracting for Infrastructure Data Standard (OC4IDS): establishes the minimum infrastructure information expected to be proactively published and reactively disclosed throughout the project lifecycle.
- Framework for Integrity in Infrastructure Planning (FIIP): developed by CoST and the Water Integrity Network (WIN), provides indicators for assessing integrity risks during infrastructure planning, including project justification, stakeholder engagement, decision-making, feasibility, budgeting, sustainability, and climate resilience.
- Right to Information Act, 2019 (Act 989): provides the legal basis for public access to information and establishes statutory timelines for responding to information requests.
- Public Procurement Act, 2003 (Act 663), as amended by Act 914: promotes transparency and accountability in public procurement through the publication of key procurement information.
- Public Financial Management Act, 2016 (Act 921): provides the framework for transparent and accountable management of public financial resources.
- Applicable internal procurement, financial management, and records management procedures of each participating Procuring Entity.

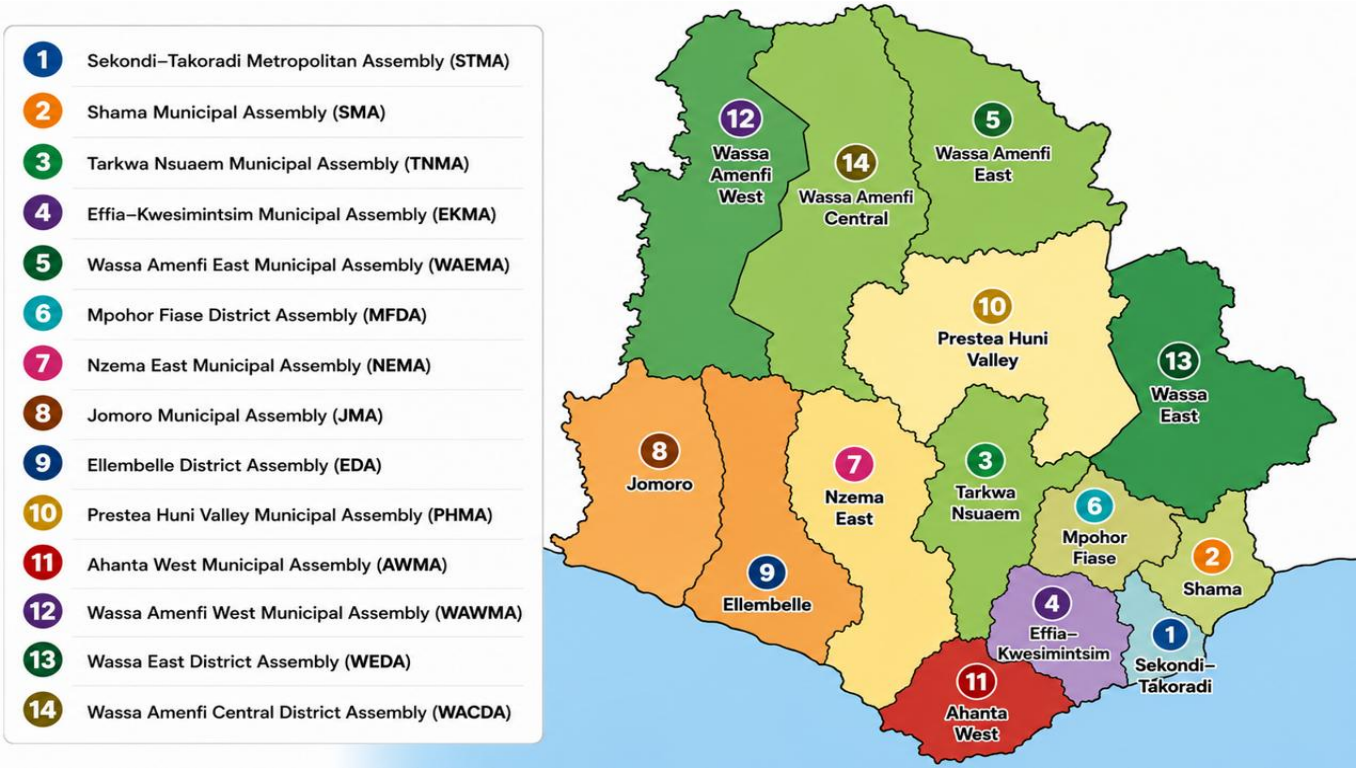
The Independent Review assessed publication, disclosure, and planning documentation against these legal, policy, and assessment frameworks. The assessment examined the completeness, accessibility, timeliness, accuracy, and consistency of infrastructure information published or disclosed by participating Procuring Entities, while the FIIP assessment examined the integrity of planning and decision-making processes for selected water infrastructure projects. The findings presented in the subsequent sections provide an evidence-based assessment of compliance with these requirements and identify opportunities for strengthening infrastructure transparency, accountability, planning integrity, and public access to information.

1.3 Project/Sector Description

1.3.1 Sector Description

The review involved fourteen (14) Procuring Entities (PEs), all of which are Metropolitan, Municipal and District Assemblies (MMDAs) operating under the Ministry of Local Government, Chieftaincy and Religious Affairs in the Western Region of Ghana, with oversight from the Public Procurement Authority (PPA), and the Auditor-General's Department. MMDAs are the principal local government procuring entities responsible for delivering infrastructure, goods, works, and services to support local development and public service delivery. Their procurement activities are managed within Ghana's decentralized governance framework and are regulated by the Public Procurement Act. Ongoing sector reforms include the implementation of the electronic Government Procurement (e-GP) system, strengthened procurement planning and contract management, enhanced compliance monitoring, and continuous capacity building for procurement practitioners to improve transparency, efficiency, accountability, and value for money in public procurement.

The participating PEs varied in institutional capacity, project portfolio size, data publication maturity and prior participation in Independent Reviews. While eight (8) PEs had participated in previous Independent Review exercises, others: WAWMA, WAEMA, PHMA and WACMA were first-time participants. This provides a useful comparative insight into adopting the data publication culture, accountability systems and infrastructure governance practices.



1.3.2 Project Description

The Independent Review covered twenty-eight (28) publicly funded infrastructure projects implemented by fourteen (14) Metropolitan, Municipal and District Assemblies (MMDAs) within the Western Region of Ghana.

The reviewed projects had a combined contract value of approximately GH₵ 24.16 million (USD 2.42 million), with transport infrastructure accounting for the largest share of investments at approximately 40.9% of the total project value reviewed. Water and sanitation projects constituted the second-largest investment category, reflecting continued public sector prioritisation of water accessibility and sanitation infrastructure within the region.

Additionally, eleven (11) water infrastructure projects were subjected to a more detailed integrity risk assessment using the Framework for Integrity in Infrastructure Planning (FIIP).

	DESIGNATION	PROJECT NAME	LOCATION	CONTRACT VALUE (GHC)	FUNDING SOURCE	PROCUREMENT METHOD	SECTOR
1	SMA1	Drilling and Mechanization of 13No. Borehole Water for Selected Communities in the Shama District	Adom Nsa, Yabiw, Anapa Nsu, Asemasa No.2, Essaman, Chinawdtwen, Aboso, New Daboase Junction, Supomu Dunkwa, Asemasa No.1, Brontakrom	1,299,799.60	DACF	NCT	Water and Sanitation
2	SMA2	Construction of Community Market with Store and Urinal	Inchaban-Abease	459,442.00	DACF-RFG	NCT	Economy/ Market
3	TNMA1	Construction of 1No 20-Seater W/C Toilet, 1No Mechanized Borehole and 2 Bay Urinal for Simpa Cluster of Schools	Simpa	1,588,440.43	MDF	CNT	Water and Sanitation
4	TNMA2	Construction of 1No. 3-Unit Classroom Block, with Ancillary Facilities, Landscaping, 1No. 6-Seater Enviro-loo and Tree Planting around the facility	Wassa Agona	534,272.74	DACF-RFG	NCT	Education
5	EKMA1	Drilling, Construction and Mechanization Of 6No. Borehole with Polytank Stand	Anaji Hills, West Tanokrom, Effia, Promise Land, Anaji Fie and Effiakuma East	407,052.00	DACF-RFG	NCT	Water and Sanitation
6	EKMA2	Completion Of Six (6) Unit Classroom Block with Ancillary Facilities (Concrete Roof) And Six (6) Seater Water Closet Toilet with Two (2) Bay Urinal Block	Apremdo Catholic School at Apremdo	869,026.20	DACF	NCT	Education
7	WAEMA1	Construction of 8 No. Borehole Fitted with Hand Pump at Selected Communities in the Municipality	Amoatengkrom, Nyamedom, Beposo, Dikoto, Atawoba, Dansokrom, Botwekorom No. 1, Sunkwa	437,288.08	DACF	NCT	Water and Sanitation
8	WAEMA2	Construction of 1 No. Health Center and 1 No. Mechanized Borehole with Hand pump and Fetching Point Stand Pipe	Wassa Nkorya	866,197.05	MDF	NCT	Health
9	MFDA1	Construction of 1no. Mechanized borehole with elevated water tank system at Sentiaw	Sentiaw	72,056.00	DACF-RFG	Price quotation	Water and Sanitation
10	MFDA2	Construction of 1No. Police station with charge office, station master's office and accommodation, male and female cells, armory, male and female washroom, mechanized borehole and landscaping at Ayiem	Ayiem	796,226.50	DACF-FRG	NCT	Security
11	NEMA1	Construction of 2No. mechanized boreholes with 5,000 liters capacity overhead tank	Asuowa, Abotireye	151,600.00	DACF-RFG	NCT	Water and Sanitation
12	NEMA2	Construction of 1No. 3 unit classroom block, office, store with ancillary facilities	Ajomoro Eshiem	439,901.45	DACF-FRG	NCT	Education

	DESIGNATION	PROJECT NAME	LOCATION	CONTRACT VALUE (GHC)	FUNDING SOURCE	PROCUREMENT METHOD	SECTOR
13	JMA1	Paving of 800 m² Market Floor Area, 6-Seater Water Closet, Urinal Facility, 1 No. Mechanized Borehole with Overhead Polytank and Reconstruction of 0.60m Diameter × 9m Concrete U-Drain	Tikobo No. 1	367,480.28	EUTF	NCT	Water and Sanitation
14	JMA2	Construction of 1 No. 2-Unit Kindergarten Block, Office, Pantry and Water Closet Facility	Ebonloa	706,900.25	DACF-RFG	NCT	Education
15	EDA1	Construction of 1 No. 10-Seater Water Closet with Mechanized Borehole	Edwakpole	363,741.10	MDF	NCT	Water and Sanitation
16	EDA2	Construction of 1 No. 1-Unit Modern Lockable Fish Market with 3 Handwashing Facilities, Terrazzo Floor, Ceiling and 4-Seater WC	Aiyinase	657,519.39	DACF-RFG	NCT	Economy/ Market
17	PHMA1	Construction of 1 No. 6-Seater Toilet Block with Mechanized Borehole and Elevated Water Tank Support for Huni Valley Market	Huni Valley Market	399,899.33	MDF-LMC	NCT	Water and Sanitation
18	PHMA2	Construction of 1 No. 6-Seater WC at Appiatse	Appiatse	310,907.61	Getfund (Appiatse Redevelopment Projects)	NCT	Water and Sanitation
19	AWMA1	Construction of 12-Seater Water Closet	Borkro	352,294.84	MPCF	NCT	Water and Sanitation
20	AWMA2	Construction of Double Seal Bituminous Road with Side Drains, 3 No. Pipe Culverts and 2 No. Box Culverts – 1.4km of Domeabra Road (Lot 1)	Agona Nkwanta Domeabra Roads	9,891,592.10	GSCSP	NCT	Transportation
21	WAWMA1	Construction of 3 No. Market Sheds at Asankrangwa Cuba	Asankrangwa Cuba	210,000.00	DACF-RFG	NCT	Economy/ Market
22	WAWMA2	Construction of Fire Station at Asankrangwa	Asankrangwa	400,000.00	DACF-RFG	NCT	Security
23	WEDA1	Construction of 1 No. Health Centre with Male Ward, Female Ward, Nurses Station, Dispensary, Consultation Room, Staff Washroom and Client's Washroom (Phase II)	Daboase	862,270.22	DACF-RFG	NCT	Health
24	WEDA2	Construction of 1 No. Nurses' Quarters	Dompim	547,591.93	DACF-RFG	NCT	Health
25	WACDA1	Construction of 2 No. Mechanized Boreholes	Manso Amenfi Vocational Institute	127,000.00	DACF-RFG	NCT	Water and Sanitation
26	WACDA2	Construction of 4 No. 96-Unit Market Sheds	Adjikaa Manso	699,388.86	—	NCT	Economy/ Market
27	STMA1	Drilling and Construction of 4 No. Mechanized Boreholes with Overhead Polytanks	Sekondi Training Center, Esipong, Kojokrom and Diabene Adolescent Reproductive Health Centres	295,980.10	EU/IGF	NCT	Water and Sanitation
28	STMA2	Construction of 3-Unit Classroom Block with Office and Store for Inchaban Nkwanta Basic School	Inchaban Nkwanta	749,191.72	DACF-RFG	NCT	Education

1.4 Identification of Projects Subjected to Independent Review

1.4.1Purpose of the Independent Review

The purpose of the Independent Review was to assess publicly funded infrastructure projects delivered by selected Procuring Entities (PEs) using the CoST Infrastructure Data Standard (IDS), the ACTS Framework, and the Framework for Integrity in Infrastructure Planning (FIIP).

Specifically, the review sought to:

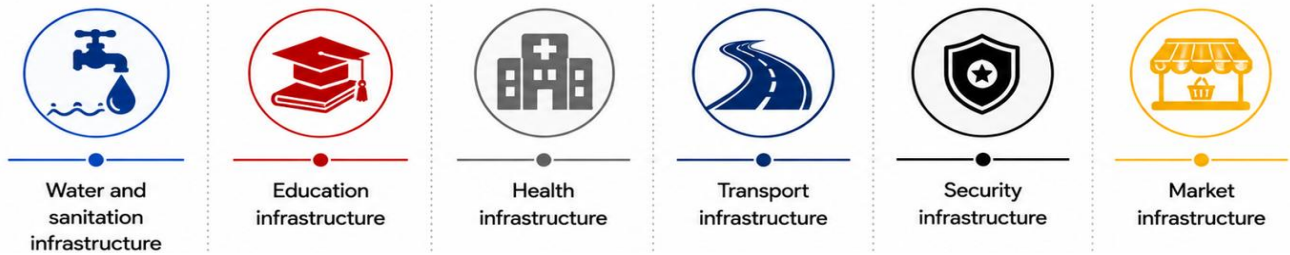
- Validate the completeness and accuracy of infrastructure data publications made by Procuring Entities;
- Assess the level of proactive and reactive publication across the infrastructure project lifecycle;
- Identify governance, procurement, quality assurance, transparency and accountability gaps;
- Examine the prevailing drivers of infrastructure performance using the ACTS framework;
- Assess integrity risks in infrastructure planning using the FIIP framework;
- Highlight issues of concern, red flags and areas of good practice; and
- Provide recommendations to strengthen transparency, accountability, sustainability and value for money in infrastructure delivery.

1.4.2 Project selection

Project selection was undertaken using a stratified purposive sampling approach that accounted for project scale, sector, level of public interest, geographical location, and administrative level of responsibility. These criteria ensured representation across key project categories and governance levels, thereby enhancing the diversity and relevance of the sample in line with the requirements of the IR Manual: *Section 3.4*.

Firstly, a register of projects by the PEs was compiled from 2021 to 2024. The projects included:

The projects were then organised into sectors (strata), covering six major sectors:



Twenty-eight (28) projects were selected for the independent review. The projects reviewed had a combined contract value of approximately GH¢24.16 million and represented a cross-section of critical public infrastructure investments within the region.

1.4.3 Review Approach and Data Analysis

1.5 Existing Accountability Mechanisms Aimed at Performance Management

1.5.1 Existing Accountability Mechanisms

The review established that several institutional, performance and accountability systems exist within the participating Procuring Entities to support infrastructure delivery and promote compliance with national procurement regulations.

These systems include:

- Entity Tender Committees;
- Tender Evaluation Panels;
- Internal Audit Units;
- Procurement Units;
- Monitoring and Evaluation systems; and
- Financial management and reporting mechanisms

The Public Procurement Authority (PPA) also provides regulatory oversight over procurement activities undertaken by the PEs.

Additionally, projects are generally required to be captured within annual procurement plans and composite budgets prior to commencement.

There are also laws in the form of regulations, policies, and standards governing infrastructure procurement, transparency and public financial management in Ghana, towards performance management of PEs. For instance, section 40 and 42 of the Local Governance Act, 2016 (Act 936) promote citizens and stakeholders' representation in all activities of PEs, including public infrastructure delivery, through town hall meetings, budget meetings, site visits, among others. The laws further include:

Although these mechanisms fundamentally exist, the review established those operational weaknesses relating to logistics, quality assurance, publication systems, interdepartmental coordination, monitoring capacity and enforcement significantly undermine effective infrastructure governance and accountability (see 1.5.2).

1.5.2 ACTS Framework Assessment of Existing Mechanisms

The ACTS framework was applied to assess the prevailing drivers influencing infrastructure governance and performance within the participating Procuring Entities.

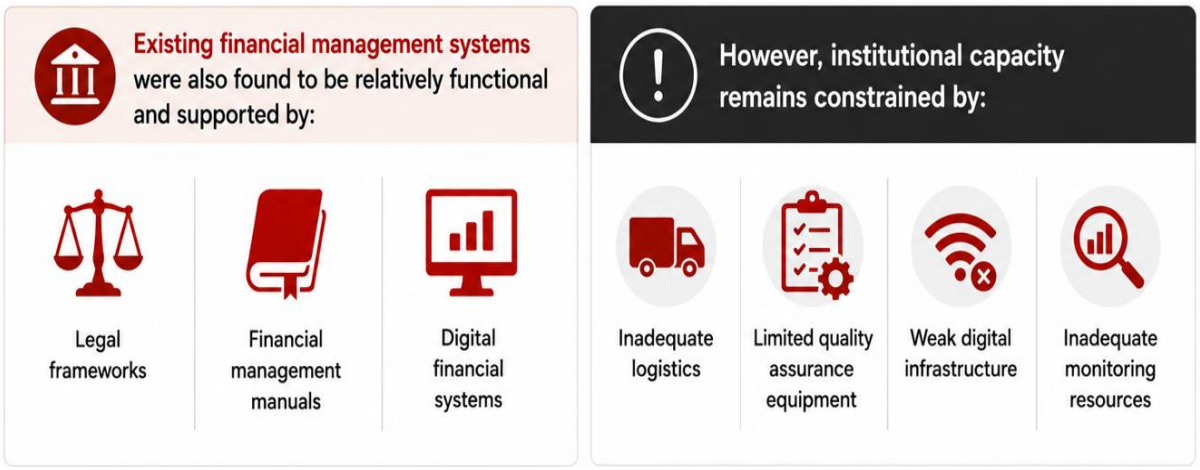
The framework assessed: Accountability; Capacity; Trust; and Institutional Settings.

A. Accountability

The assessment established that accountability systems formally exist within the participating Procuring Entities, with most entities possessing procurement units, internal audit systems, monitoring structures, and technical personnel. However, operational accountability remains constrained by weak enforcement culture, inadequate logistics, poor monitoring systems, and weak quality assurance practices. These weaknesses significantly undermine value-for-money assurance and overall infrastructure accountability.

B. Capacity

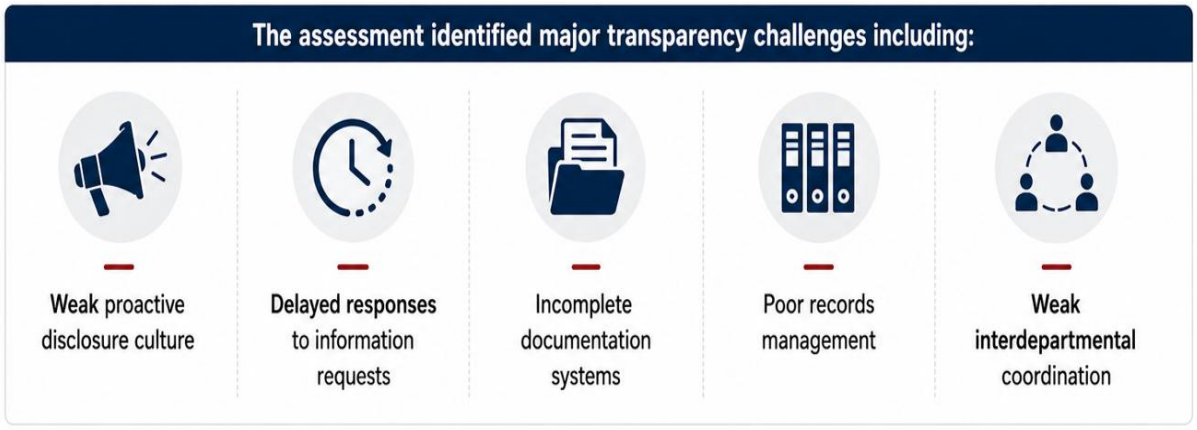
The review established that technical and financial personnel within the participating Procuring Entities generally possess the requisite educational qualifications and professional competencies required for infrastructure procurement and management. However, the effectiveness of these technically competent personnel is significantly constrained by inadequate operational resources, including limited logistics, monitoring equipment, and institutional support systems.



C. Trust

The review established that transparency systems within most Procuring Entities remain weakly institutionalised. Although publication systems and legal frameworks formally exist, implementation remains inconsistent and largely compliance driven. Major transparency challenges identified included

weak proactive publication culture, delayed responses to information requests, incomplete documentation systems, poor records management, and weak interdepartmental coordination. The findings suggest that these transparency challenges are driven more by weak institutional culture and limited enforcement than by the absence of legal and regulatory frameworks.



D. Institutional Settings

The review established that institutional and legal structures supporting infrastructure governance generally exist across the participating PEs.

Existing reward systems remain largely qualification-based rather than performance-driven, thereby reducing incentives for proactive publication, innovation and accountability.

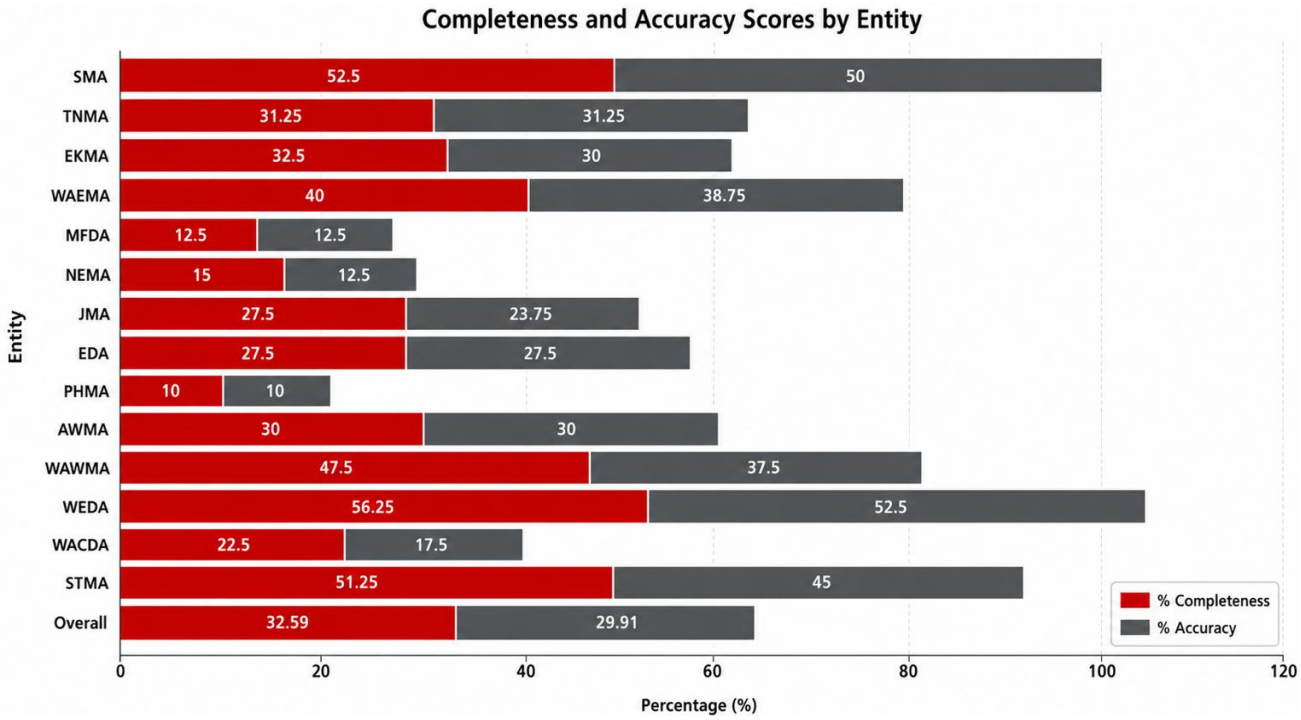
Overall, the ACTS assessment demonstrates that while institutional governance systems fundamentally exist, operational weaknesses significantly undermine effective infrastructure delivery, accountability, transparency and long-term sustainability outcomes.

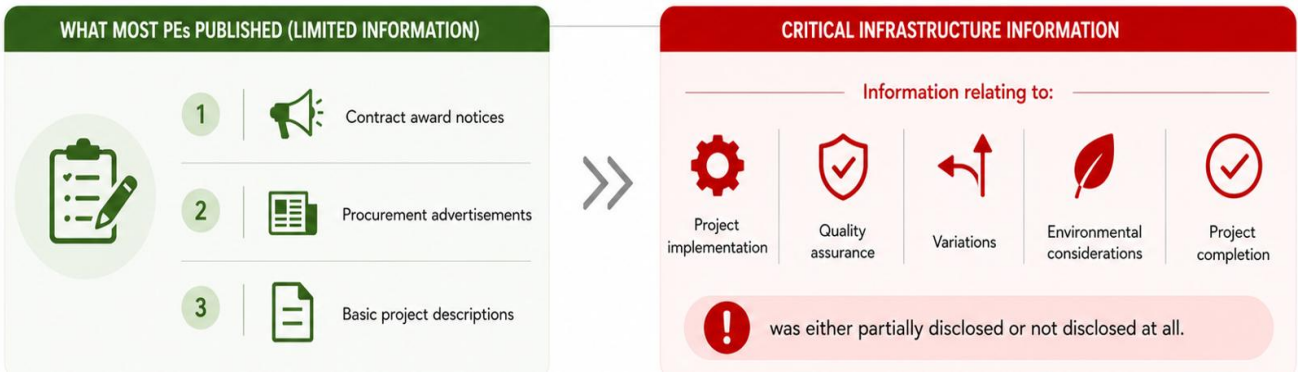
REVIEW OF DATA FOR COMPLETENESS AND ACCURACY

2.1 Proactive Publication Assessment

The assessment of proactive publications revealed generally weak levels of institutionalised transparency across the participating Procuring Entities.

The overall proactive publication completeness rate across all PEs was 32.59%, while the overall accuracy rate stood at 29.91%. These findings indicate that although some infrastructure information was publicly available, publications remained fragmented, inconsistent, incomplete and weakly institutionalised.

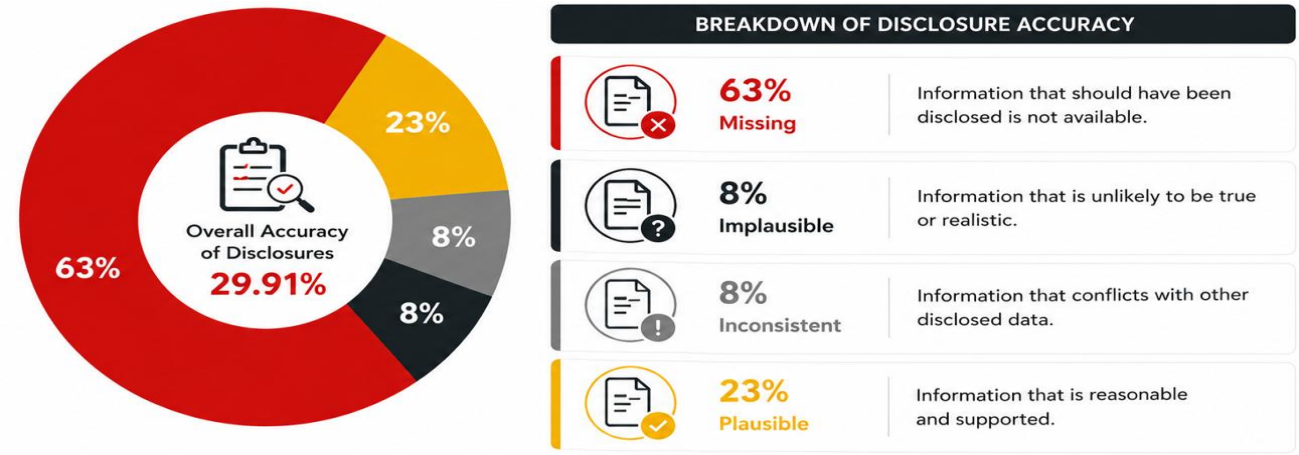




The review further established that publication practices varied significantly across PEs and even across projects implemented within the same PE. This suggests that publication performance is influenced more by institutional attitude, leadership commitment and internal accountability culture than by technical capability alone. The assessment also identified inconsistencies in published project information across different platforms and documents, including variations in project names, references, descriptions, phases and budget information.

These inconsistencies undermine transparency, weaken public confidence and complicate independent verification processes.

2.2. Accuracy of Proactive Publication

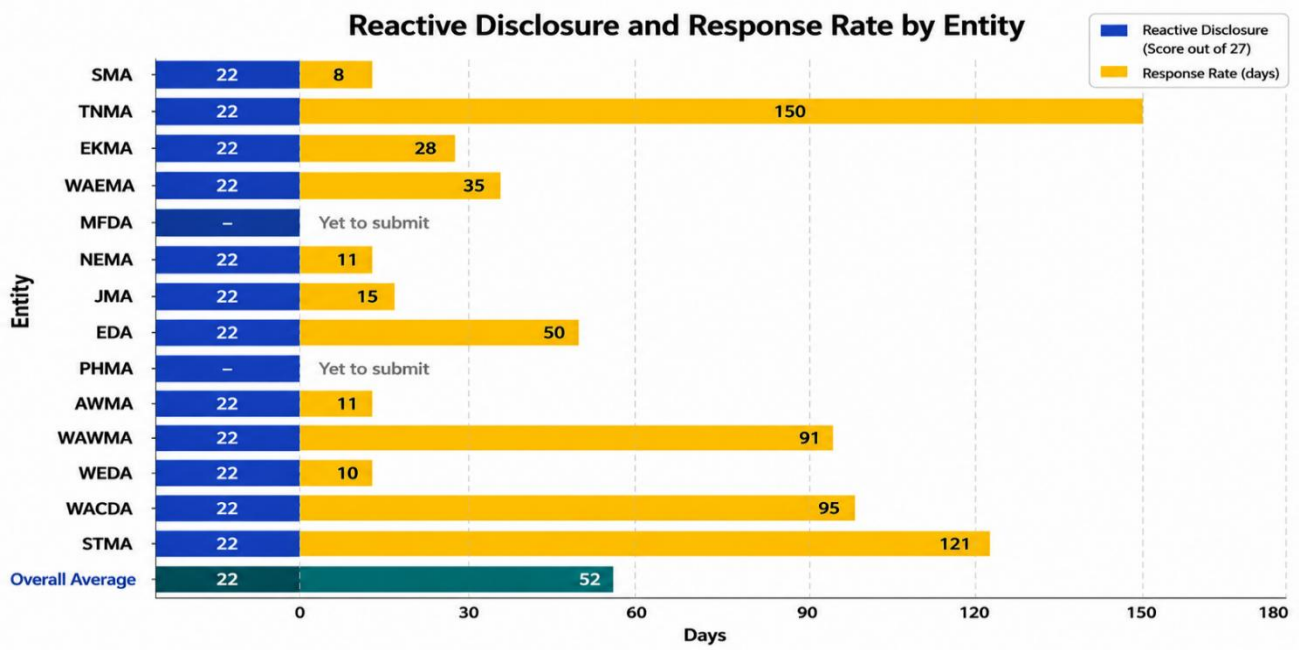


Out of the overall accuracy of publication of 29.91%, 63% of publications were missing, 8% were implausible, 8% were inconsistent, while only 23% were plausible publications. The predominance of missing, inconsistent, and implausible publication points to substantial gaps in compliance with publication requirements and limits the ability of stakeholders to effectively monitor project performance, accountability, and value for money.

2.3 Reactive Data Publication Disclosure Assessment

The reactive publication assessment examined the responsiveness of Procuring Entities to requests for infrastructure information under the Right to Information Act, 2019 (Act 989). Although the overall average reactive publication score across participating PEs was relatively high at 22 out of the 27 required CoST IDS/OC4IDS reactive data publication data points, response timelines remained significantly weak.

The average response time was approximately 52 days, far exceeding the statutory maximum response period of fourteen (14) days prescribed under Section 23 of Act 989, thereby undermining timely access to infrastructure information and public accountability.



Only the following PEs complied with the statutory response period:

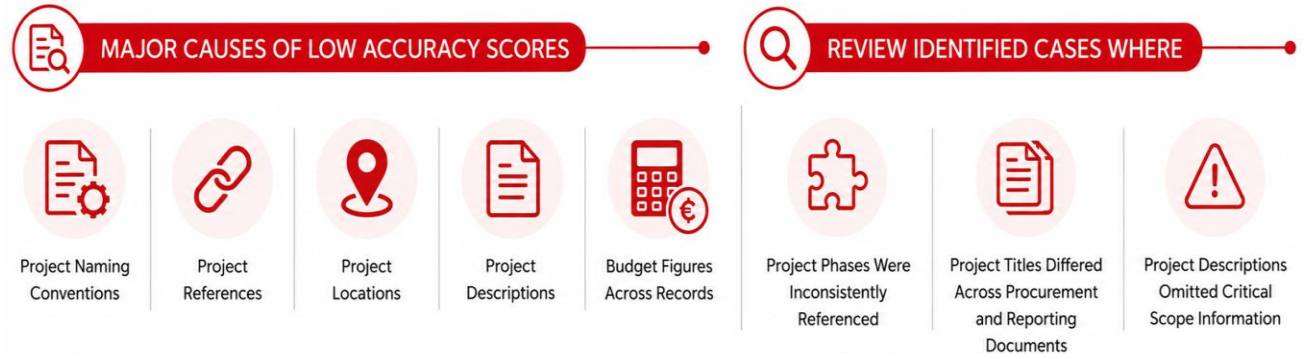
- Shama Municipal Assembly (SMA);
- Nzema East Municipal Assembly (NEMA);
- Ahanta West Municipal Assembly (AWMA); and Wassa East District Assembly (WEDA).

Several PEs delayed information request responses substantially, while some failed to submit reactive disclosures entirely during the review period. The findings suggest that although the legal framework for reactive disclosure exists, institutional responsiveness and disclosure culture remain weak across several PEs.

2.4 Completeness and Accuracy Analysis

The assessment of completeness and accuracy examined the extent to which published information met the minimum requirements of the CoST IDS framework and whether published information was consistent across multiple data sources. Completeness assessed: whether the required data points were published; where they were published; and whether the publications were accessible to the public.

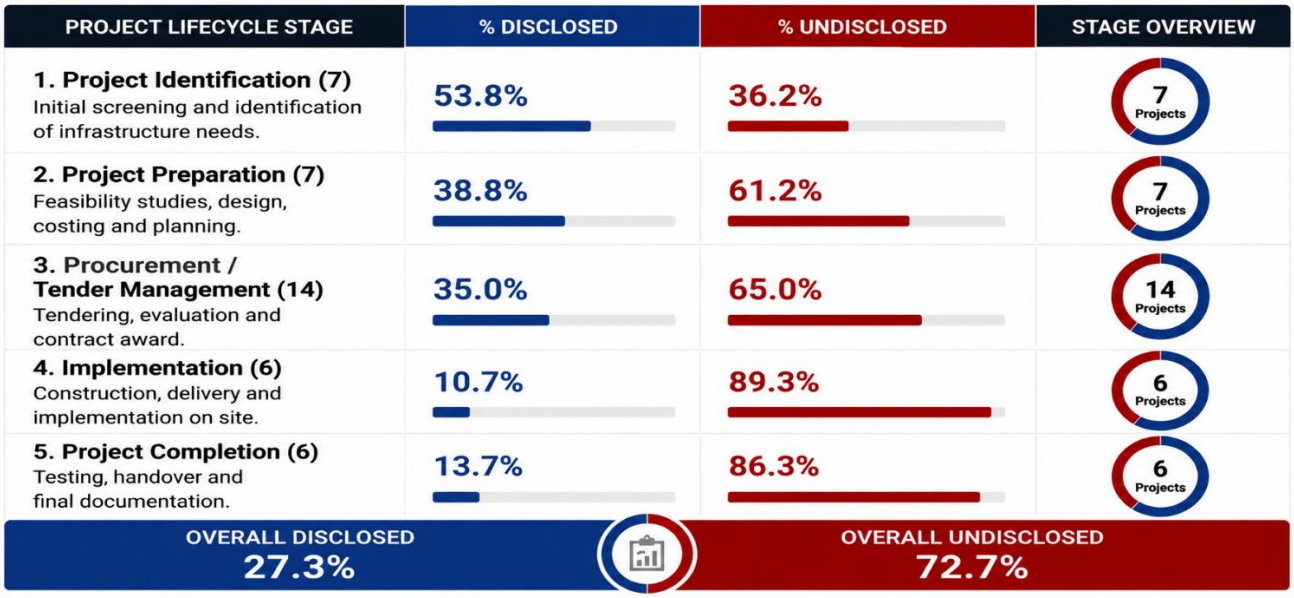
Accuracy assessed: consistency of published information across sources; alignment between published data and supporting documentation; and the reliability of published information. It assessed whether or not publication is plausible, inconsistent, implausible or missing. The review established generally low levels of both completeness and accuracy across the participating PEs.



The findings further suggest weak records management systems, fragmented interdepartmental coordination, and absence of standardised publication and disclosure protocols within several PEs.

2.5 Publication Performance by Project Lifecycle Stage

The assessment established that publication practices varied significantly across different stages of the infrastructure project lifecycle.



The assessment revealed that disclosure performance was highest at the project identification stage, where 63.8% of required information was disclosed. Disclosure levels subsequently declined across the remaining lifecycle stages, recording 38.8% during project preparation, 35.0% during procurement (tender management), 10.7% during implementation, and 13.7% at project completion. The results show a progressive reduction in the proportion of disclosed information as projects advance through the infrastructure lifecycle. Consequently, the availability of information for transparency, accountability, and stakeholder participation is comparatively higher during the early stages of project development than during implementation and completion.

2.6 PE-Specific Publication Rankings

The review found notable variations in publication performance across participating Procuring Entities. Wassa East District Assembly recorded the highest overall score, with 44.5 out of 67 required publication and disclosure data points. Publication performance also varied across projects implemented by the same PE. In some cases, one project recorded relatively strong publication performance while another project under the same PE recorded a weak score.

This indicates that publication performance is influenced by leadership commitment, institutional practice, and intentional use of CoST publication and disclosure requirements. Overall, proactive publication systems remain weakly institutionalised across most PEs.

PERFORMANCE TIERS

Moderate–High Performers
(Scores ≥ 60%)
PEs that have publication performance reflecting leading transparency in disclosure of information, and standard compliance across proactive and reactive disclosure reporting systems.
4 PEs
28.6% of PEs

Moderate Performers
(Scores 40% – 59%)
Average publication performance with varying levels of disclosure commitment and standard compliance implemented.
7 PEs
50.0% of PEs

Low Performers
(Scores 20% – 39%)
Weak disclosure performance driven by limited proactive disclosure and weak publication systems; significant gaps exist.
1 PE
7.1% of PEs

Very Low Performers
(Scores < 20%)
Very weak publication performance reflecting minimal or no disclosure compliance; improved urgent attention required.
2 PEs
14.3% of PEs

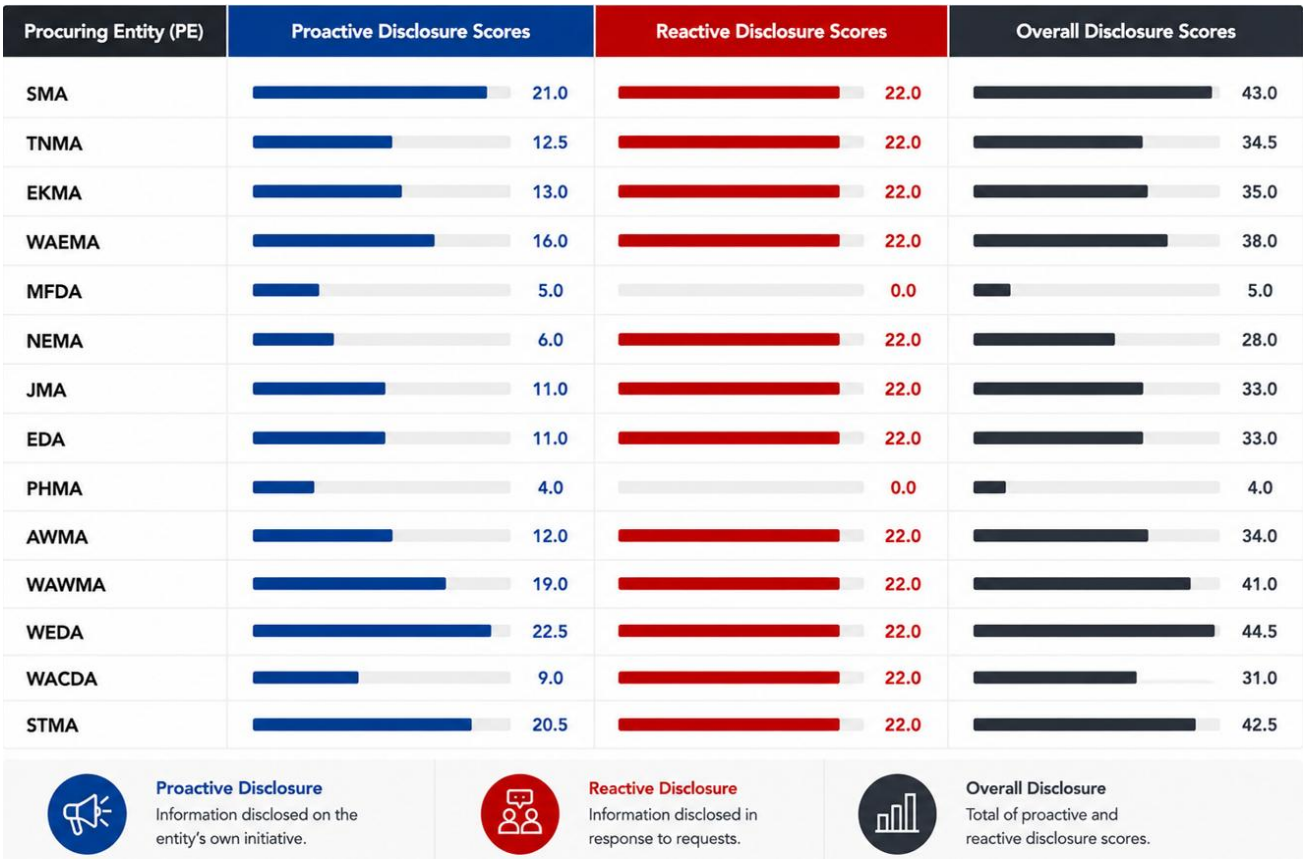
PEs BY PUBLICATION PERFORMANCE TIER

TIER	SCORE RANGE (OUT OF 67)	NO. OF PEs	PERCENTAGE OF PEs
Moderate–High Performers	≥ 60% (≥ 40.21)	4	28.6%
Moderate Performers	40% – 59% (26.8 – 39.5)	7	50.0%
Low Performers	20% – 39% (13.4 – 26.7)	1	7.1%
Very Low Performers	< 20% (< 13.4)	2	14.3%

2.7 PE-Specific Performance Regarding Proactive Publication and Reactive Disclosures

Ranking of the overall publication and disclosure scores showed that Wassa East District Assembly (WEDA) achieved the highest performance, recording 44.5 out of a possible 67 publication and disclosure data points. This surpassed the 39 publications previously achieved by both WEDA and STMA in the Second Assurance Study, although it remained below the 51 publications recorded by STMA in the First Assurance Report. Shama Municipal Assembly (SMA) ranked second with a score of 43.0, followed by Sekondi-Takoradi Metropolitan Assembly (STMA) with 42.5 and Wassa Amenfi West Municipal Assembly (WAWMA) with 41.0. At the lower end of the ranking, Prestea Huni Valley Municipal Assembly (PHMA) recorded the weakest performance, achieving only 4.0 publication and disclosure data points.

The results highlight considerable disparities in publication performance across participating Procuring Entities and suggest varying levels of institutional commitment to disclosure and transparency practices.

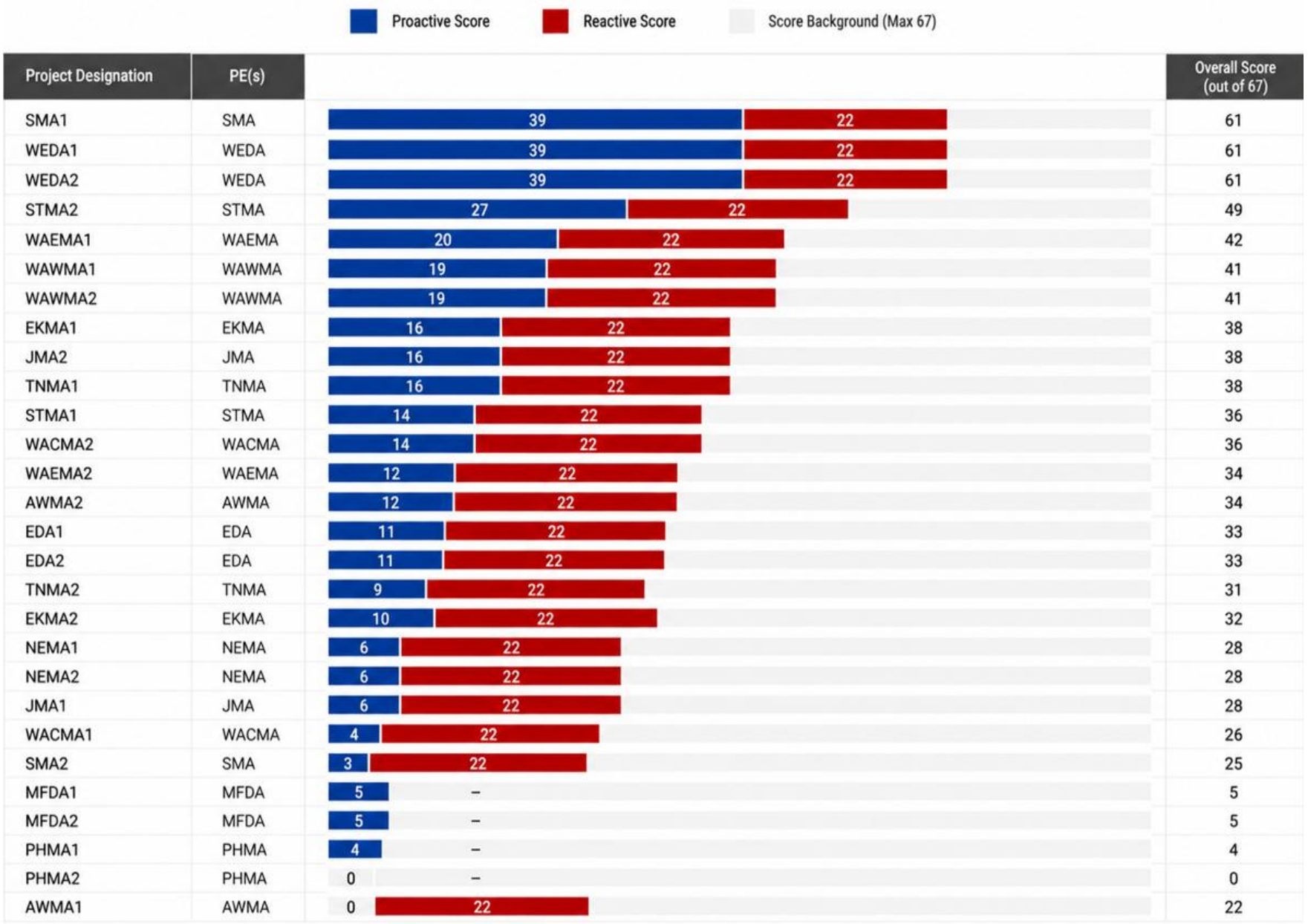


WAWMA's performance is notable given that it was participating in the Independent Review Process for the first time. In contrast, the low scores recorded by MFDA (5.0) and PHMA (4.0) were largely influenced by the non-submission of reactive disclosure information. Compared with the Second Assurance Report, MFDA's publication and disclosure score declined substantially from 52.23 to 5.0, reflecting the effect of missing reactive disclosure submissions on overall disclosure performance.

2.8 Project-Specific Publication & Disclosures by PEs

Analysis of project-level publication performance revealed significant variation across the twenty-eight (28) projects assessed. Three projects jointly recorded the highest overall publication and disclosure score of 61 out of 67: Construction of 1 No. Nurses' Quarters (WEDA), Construction of 1 No. Health Centre (Phase II) (WEDA), and Drilling and Mechanisation of 13 No. Boreholes for Selected Communities (SMA). At the other end of the ranking, Construction of 1 No. 6-Seater WC at Appiatse (PHMA) recorded the lowest score, with no disclosures submitted.

WEDA, WAWMA, and EDA demonstrated consistency in publication and disclosure performance across both projects assessed under their respective Procuring Entities. In contrast, substantial variations were observed between projects implemented by the same PE. For example, SMA recorded 61 out of 67 disclosures for the Drilling and Mechanisation of 13 No. Boreholes project but only 25 out of 67 disclosures for the Community Market project. Similarly, EKMA recorded 38 disclosures for the Drilling, Construction and Mechanisation of 6 No. Boreholes project and 32 disclosures for the Completion of the 6-Unit Classroom Block and Ancillary Facilities project. These results indicate that disclosure performance varied considerably not only across Procuring Entities but also across projects implemented by the same entity.



Project Designation	PE(s)	Proactive Score	Reactive Score	Overall Score (out of 67)
SMA1	SMA	39	22	61
WEDA1	WEDA	39	22	61
WEDA2	WEDA	39	22	61
STMA2	STMA	27	22	49
WAEMA1	WAEMA	20	22	42
WAWMA1	WAWMA	19	22	41
WAWMA2	WAWMA	19	22	41
EKMA1	EKMA	16	22	38
JMA2	JMA	16	22	38
TNMA1	TNMA	16	22	38
STMA1	STMA	14	22	36
WACMA2	WACMA	14	22	36
WAEMA2	WAEMA	12	22	34
AWMA2	AWMA	12	22	34
EDA1	EDA	11	22	33
EDA2	EDA	11	22	33
TNMA2	TNMA	9	22	31
EKMA2	EKMA	10	22	32
NEMA1	NEMA	6	22	28
NEMA2	NEMA	6	22	28
JMA1	JMA	6	22	28
WACMA1	WACMA	4	22	26
SMA2	SMA	3	22	25
MFDA1	MFDA	5	–	5
MFDA2	MFDA	5	–	5
PHMA1	PHMA	4	–	4
PHMA2	PHMA	0	–	0
AWMA1	AWMA	0	22	22

ANALYSIS OF INFRASTRUCTURE DELIVERY PERFORMANCE

3.1 Procurement Methods and Compliance Assessment

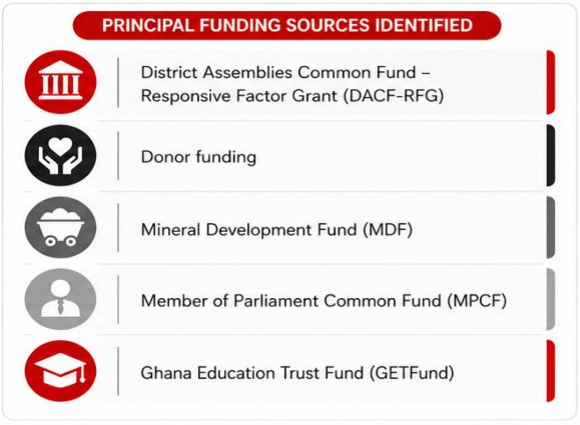
The review assessed the procurement methods adopted by the participating Procuring Entities (PEs) and their compliance with the Public Procurement Act, 2003 (Act 663), as amended by Act 914. The procurement methods applied across the reviewed projects were predominantly National Competitive Tendering (NCT) and Price Quotation and were generally consistent with the monetary thresholds prescribed under the Fifth Schedule of the Act (Reference to Section 1.3.2).

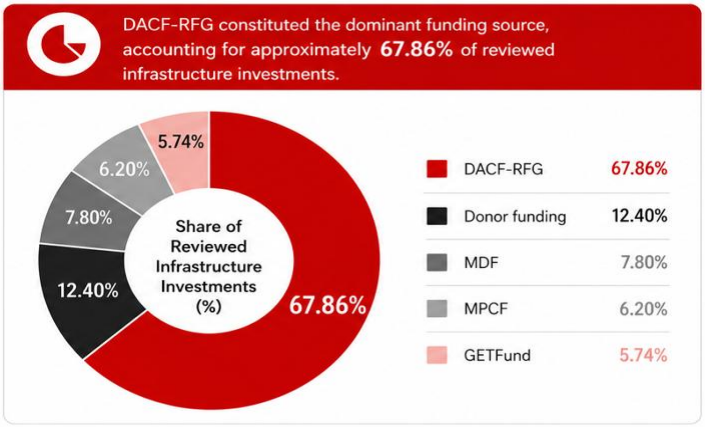
Projects exceeding the threshold for Price Quotation appropriately utilised National Competitive Tendering processes, thereby promoting openness, competitiveness, fairness and value for money. The review further established that key procurement governance structures, including Tender Evaluation Panels, Entity Tender Committees, procurement units and internal audit systems, were operational within the participating PEs.

Although procurement processes generally complied procedurally with tender approval, advertisement, evaluation and contract award requirements, several governance weaknesses were identified. These included inadequate documentation of variations, weak quality assurance verification, incomplete preliminary bills and limited transparency regarding implementation-stage changes. Typical examples include, but are not limited to, WEDA2, WAWMA2, AWMA1, TNMA1, and JMA1(Reference to section 1.3.2). The findings suggest that while procurement systems fundamentally exist and remain operational, enforcement of accountability and quality assurance standards remains weak.

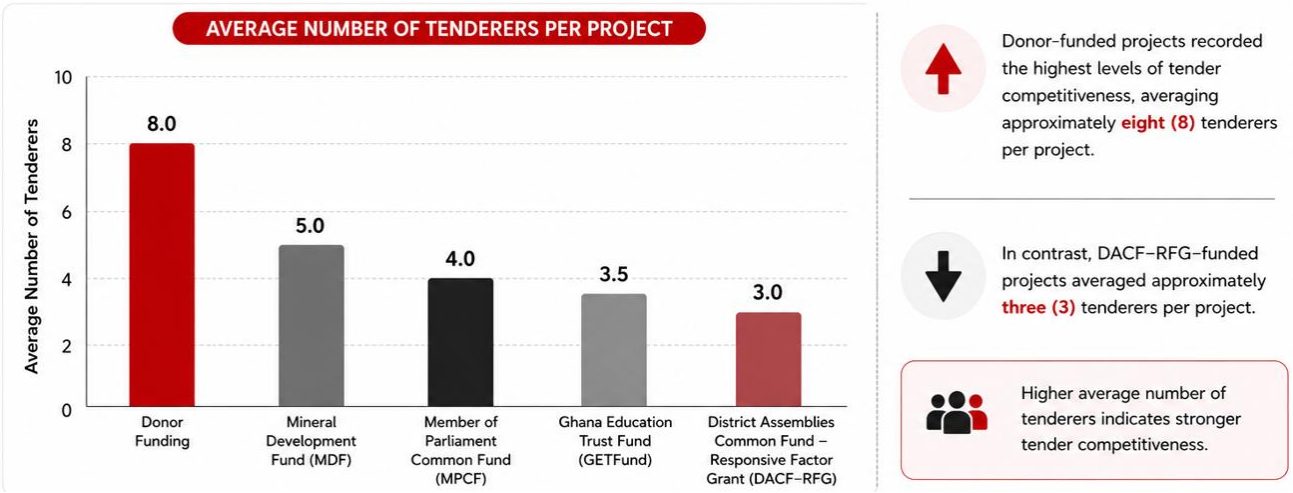
3.2 Funding Sources and Tender Competitiveness

The review analysed the funding sources supporting the reviewed projects and their relationship with tender competitiveness.





The assessment further revealed notable differences in contractor participation levels across funding sources.



Donor-funded projects recorded the highest levels of tender competitiveness, averaging approximately eight tenderers per project, compared to an average of three tenderers for DACF-RFG-funded projects. Contractors' stronger preference to donor-funded projects may be attributable to more reliable payment systems, lower payment delays, and stronger contract administration practices that seem to characterize donor-funded projects. Conversely, delayed payments associated with DACF-RFG-funded projects appear to discourage broader contractor participation and weaken procurement competitiveness. Reduced competition potentially undermines value for money, market efficiency, contractor diversity, and procurement transparency. The findings, therefore, highlight the need to strengthen payment reliability and financial management systems within locally funded infrastructure programmes.

3.3 Cost Performance and Contingency Management

The review assessed project cost performance and the management of contingency expenditures across the reviewed projects. None of the assessed projects recorded formal cost overruns beyond approved contract sums. This suggests that variations and modifications largely remained within approved contractual thresholds. However, significant weaknesses were identified regarding contingency management and expenditure justification.

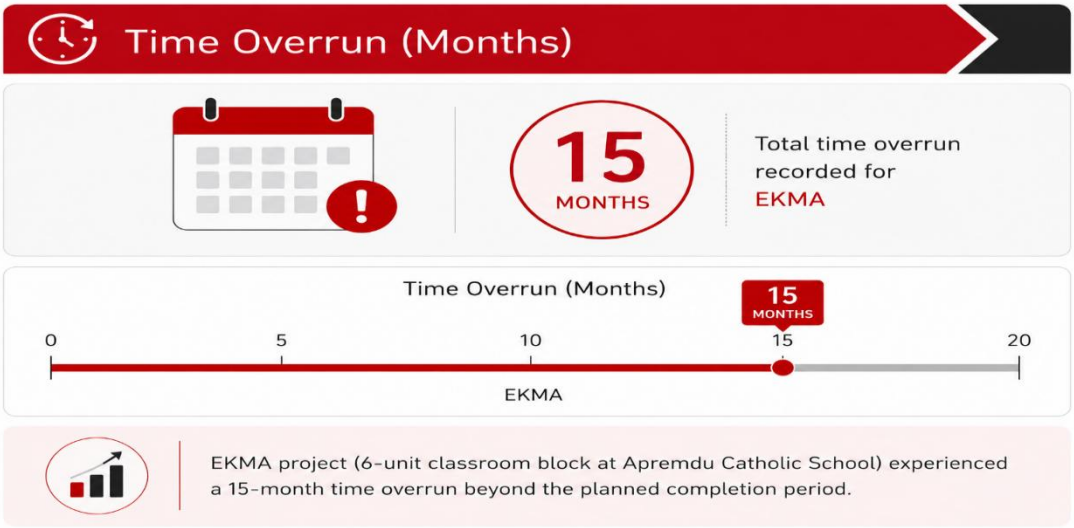
Contingency sum	Value (GH¢)	Overall (%)
Total value of projects	24,163,670.92	100
Average contingency sum (7%)	1,691,456.97	100
Contingency sums (accounted for)	692,411.45 (USD 69,241.14)	40.94
Contingency sums (**unaccounted** for)	999,904.52 (USD 99,904.55)	59.06

The absence of adequate documentation for contingency expenditures weakens accountability, financial transparency, auditability, and value-for-money assurance. The review further identified weaknesses in variation approval systems, contract administration, expenditure verification, and overall project financial management practices. Additional concerns included non-itemised preliminary bills, insufficient specification detail in bills of quantities, and weak referencing to standard methods of measurement. These weaknesses create opportunities for cost manipulation, payment disputes, inconsistent contractor performance, and weak expenditure accountability.

The findings therefore underscore the need for stronger financial documentation systems, improved variation management practices, and enhanced quantity surveying standards within Procuring Entities.

3.4 Time Performance Analysis

The review established that only one project recorded a formal time overrun, exceeding its contractual completion period by approximately fifteen months despite having been commissioned. This was attributable to fragmented budgets and delays in payments. Although overall time overruns appeared relatively limited, the findings suggest weaknesses in formal project closure and completion certification systems within some Procuring Entities.



3.5 Quality Assurance and Monitoring Systems

The review identified significant weaknesses in quality assurance systems and infrastructure monitoring practices across the participating Procuring Entities. Existing monitoring systems remain heavily focused on physical progress and expenditure tracking, with limited attention to infrastructure quality, environmental performance, lifecycle sustainability, and socio-economic outcomes. None of the PEs had testing laboratories, designated vehicles for project monitoring, and/or critical testing tools such as Schmidt hammers, callipers, pH meters, and water testing kits. Consequently, monitoring and valuation processes remain largely dependent on visual inspections and contractor-reported progress.

Additional weaknesses were identified in the clarity of bills of quantities, especially when preliminary items were not itemised; instead, a lumps sum was allocated, or a percentage of the works bill was allocated to cover the preliminary bill. Typical examples include, but are not limited to, EDA1, EKMA1, SMA1 (see section 13.2). The absence of robust quality assurance systems could significantly undermine infrastructure durability, value for money, public safety, and long-term infrastructure performance.

3.6 Sustainability and Climate Adaptation Considerations

The review established that sustainability resilience, and climate adaptation considerations remain weakly integrated within infrastructure planning and delivery processes across the participating Procuring Entities. Although Ghana's policy and regulatory frameworks increasingly emphasise climate resilience, green infrastructure, and environmentally responsible construction, there was limited evidence that these principles were adequately incorporated into the reviewed projects.

The assessment identified limited integration of renewable energy systems, climate adaptation measures, flood resilience planning, water conservation mechanisms, disability-inclusive design, and lifecycle sustainability planning. Some projects also lacked evidence of climate vulnerability assessments, environmental risk analysis, operation and maintenance budgeting, and long-term resilience planning. Examples include, but are not limited to, TNMA1, EKMA1, SMA1, and WAEMA1 (see section 1.3.2).

The findings further suggest that green building principles, inclusive infrastructure standards, and climate-sensitive planning approaches remain weakly institutionalised within local infrastructure delivery systems, thereby increasing risks relating to infrastructure sustainability, climate vulnerability, operational resilience, and long-term service continuity.

3.7 Stakeholder Engagement and Citizen Participation

Stakeholder engagement and citizen participation remain important pillars of infrastructure accountability and transparency. Although section 40 and 42 of the Local Governance Act, 2016 (Act 936) promotes citizens and stakeholders' consultations in all activities of MMDAs, including public infrastructure delivery, through town hall meetings, budget meetings, site visits, among others, the review established that, for all the projects, although some stakeholder engagement activities occurred during project planning and implementation stages, documentation of these engagements was generally weak and inconsistent. Limited evidence existed regarding

systematic stakeholder consultations, feedback incorporation, grievance redress systems, and participatory monitoring mechanisms for some projects, including but not limited to TNMA1, SMA1, WAEMA1, and EKMA1. The findings suggest that citizen participation within infrastructure delivery remains largely procedural in meeting the requirement of section 40 of the Local Governance Act, 2016 (Act 936).

Weak stakeholder engagement documentation undermines social accountability, public trust, transparency, and citizen ownership of infrastructure investments.

FIIP ASSESSMENT OF WATER INFRASTRUCTURE PROJECTS

4.1 Introduction to FIIP

The Framework for Integrity in Infrastructure Planning (FIIP) is an infrastructure governance and integrity assessment framework developed by CoST, in collaboration with the Water Integrity Network (WIN), to identify integrity risks within water infrastructure planning and decision-making processes. The framework recognises that many infrastructure governance failures originate during the identification and preparation stages of the project lifecycle. The FIIP assessment evaluates six major integrity risk areas, namely:

- undue influence in decision-making;
- non-accountable decision-making and conflict of interest;
- biased preparation processes;
- priority misalignment;
- misuse of public funds; and
- biased or manipulated budget processes.

As part of this Independent Review, selected water infrastructure projects were subjected to FIIP analysis due to the strategic importance of water infrastructure, increasing climate vulnerability, growing water stress concerns, and the critical public health implications associated with water infrastructure delivery. The assessment further incorporated analysis relating to sustainability, climate resilience, inclusion, lifecycle considerations, and long-term infrastructure functionality.

4.2 Overview of Water Infrastructure Projects Reviewed

The FIIP assessment covered eleven (11)[1] water infrastructure projects implemented by selected Metropolitan, Municipal and District Assemblies (MMDAs) within the Western Region of Ghana. The projects included mechanised boreholes, water supply systems, elevated water storage facilities, and community water infrastructure systems implemented across rural, peri-urban, and underserved communities where access to potable water remains a major development challenge.

The projects were funded through the District Assemblies Common Fund – Responsive Factor Grant (DACF-RFG), donor-supported interventions, and internally generated funds. The assessment focused on evaluating planning integrity, sustainability considerations, transparency of decision-making, technical justification, climate resilience integration, stakeholder participation, and long-term operational sustainability.

The review established that although the projects generally responded to genuine community water needs, significant weaknesses existed in feasibility planning, climate adaptation analysis, sustainability integration, operation and maintenance planning, and inclusive infrastructure design. The findings further indicate that infrastructure planning systems remain heavily oriented toward immediate service delivery objectives with limited emphasis on long-term resilience and lifecycle sustainability.

[1] Water & Sanitation Projects Assessed using the FIIP: Projects – 1, 3, 5, 7, 9, 11, 13, 15, 17, 25, and 27

4.3 Undue Influence in Decision-Making

Application of the FIIP to eleven (11) water infrastructure projects found that Procuring Entities (PEs) consistently considered project beneficiaries, location, and timing in project planning, reducing the risk of undue influence in decision-making. Projects were generally targeted at underserved and low-income communities, supporting progress towards ending poverty and enhancing access to clean water.

While project siting was influenced by local poverty conditions, there was limited evidence that climate and water-risk factors, such as water stress, drought risk, and drinking water vulnerability, were systematically assessed. Given that most projects were in medium-to-high water stress areas, stronger climate adaptation, water conservation, and long-term sustainability measures are required.

The assessment also found strong compliance with procurement and project approval requirements, with all projects incorporated into approved budgets and procured in line with applicable regulations. Furthermore, the continuation of nine (9) out of eleven (11) projects across successive administrations demonstrates sustained commitment to improving access to safe drinking water.

4.4 Non-Accountable Decision-Making and Conflict of Interest

Application of the FIIP found that the risk of non-accountable decision-making and unmanaged conflicts of interest was generally low, as Procuring Entities (PEs) demonstrated evidence of stakeholder engagement and the use of vetting systems during project planning. Procurement processes were largely compliant with legal requirements, and there was no evidence of conflicts of interest among individuals involved in project funding and approval.

However, while engagement processes were undertaken, there was limited evidence that stakeholder inputs influenced final project decisions. The assessment also identified broader institutional weaknesses, including inadequate logistics for monitoring and quality control, weak publication and transparency systems, limited interdepartmental coordination, and low staff motivation, which collectively undermine procurement governance and accountability.

Although formal conflict-of-interest controls were in place, transparency regarding the ultimate beneficiaries of public contracts remains weak. The absence of publicly published beneficial ownership information increases the risk of hidden interests, favouritism, elite capture, and procurement manipulation, highlighting the need for stronger transparency and publication and disclosure measures in infrastructure planning and procurement.

4.5 Biased Preparation Processes

Application of the FIIP revealed a high risk of biased project preparation processes, primarily due to limited evidence of compliance with environmental and social impact assessment and project feasibility indicators. However, the projects assessed were classified as Category C projects, with minimal expected environmental and social risks, reducing the immediate significance of these gaps.

The review found little evidence that climate adaptation, gender responsiveness, disability inclusion, or other inclusive design considerations informed project design. Similarly, there was limited evidence of feasibility assessments, alternative project analyses, or cost-benefit evaluations to justify project selection and design decisions. The expected lifespan and long-term sustainability of most assets were also not documented.

Only one project (STMA1) undertook a feasibility-related hydrogeological survey; however, there was no evidence that all key recommendations from the study were implemented. In addition, none of the projects underwent external appraisal, although the Public Financial Management (Public Investment Management) Regulations, 2020 (L.I. 2411) prescribe independent appraisal, review, and seal of quality before procurement. These weaknesses highlight the need to strengthen evidence-based planning, climate resilience, inclusiveness, and project feasibility assessment to improve long-term infrastructure sustainability and value for money.

4.6 Priority Misalignment

Application of the FIIP found a negligible risk of priority misalignment, as all projects were aligned with the Procuring Entities approved Annual Procurement Plans and broader development priorities, demonstrating strong policy coherence. In addition, project scopes were clearly defined prior to implementation, indicating that investments were generally well aligned with identified needs and planned development objectives.

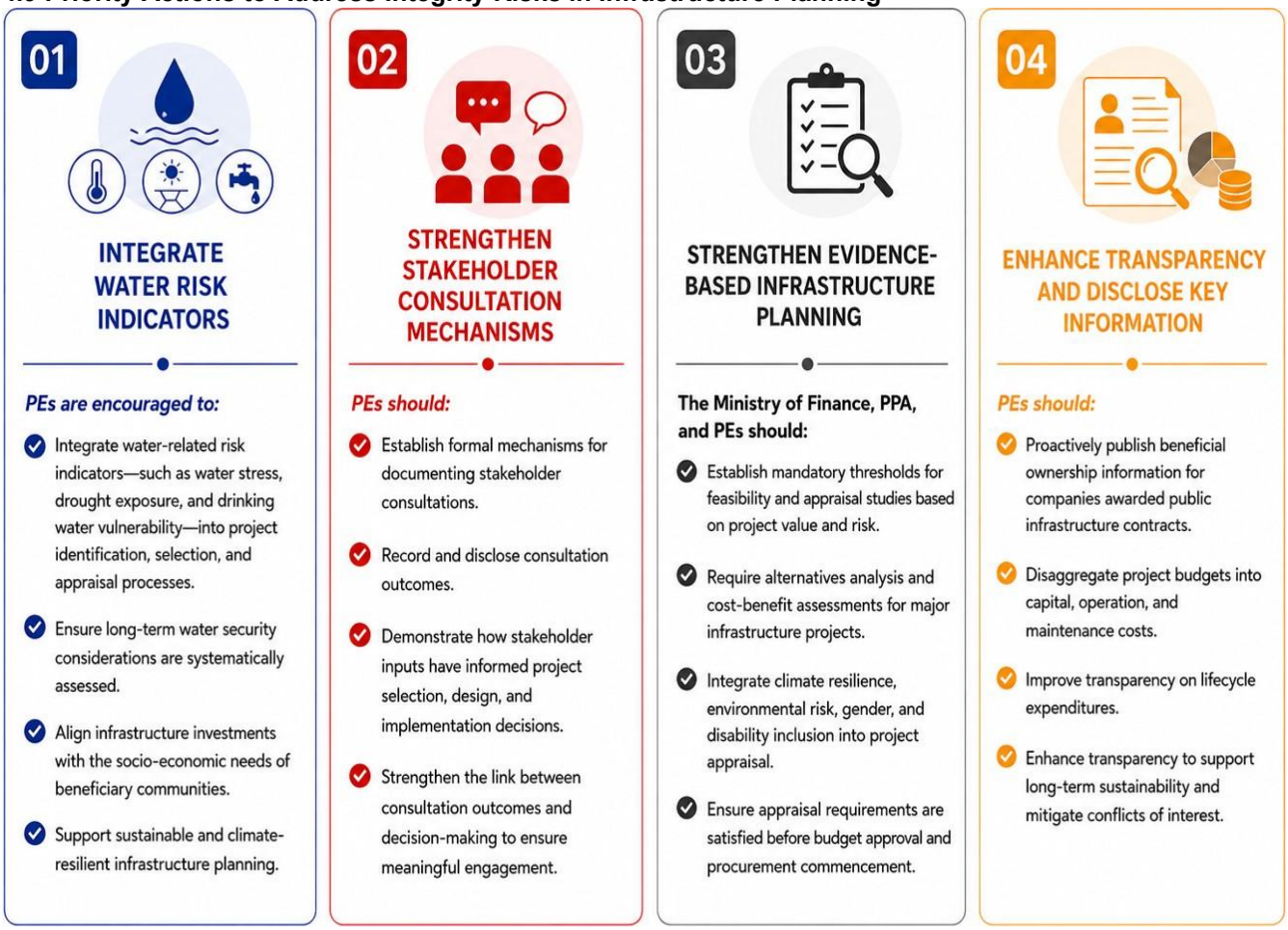
4.7 Misuse of Public Funds

Application of the FIIP found a low risk of misuse of public funds, as all projects fell within the medium-sized contract category as defined under the Fifth Schedule of the Public Procurement Act, 2003 (Act 663), as amended by Act 914. The contract values were generally proportionate to the scope of works, reducing exposure to significant financial risks and indicating reasonable alignment between project scale and investment levels.

4.8 Biased or Manipulated Budget Processes

Application of the FIIP identified a moderate risk of biased budgeting processes, as project budgets were largely concentrated on capital investment and implementation costs, with limited provision for operation and maintenance (O&M). The absence of dedicated O&M funding raises concerns about the long-term sustainability and functionality of the infrastructure assets, highlighting the need for lifecycle-based budgeting that adequately accounts for post-construction maintenance and asset management requirements.

4.9 Priority Actions to Address Integrity Risks in Infrastructure Planning



Overall FIIP Risk Assessment Summary: The FIIP assessment found that Procuring Entities (PEs) generally demonstrated strong compliance with procurement procedures, policy alignment, beneficiary targeting, and statutory approval processes, resulting in low risks of undue influence, priority misalignment, misuse of public funds, and unmanaged conflicts of interest. However, significant weaknesses remain in climate resilience, water-risk assessment, feasibility analysis, stakeholder responsiveness, beneficial ownership transparency, inclusive design, sustainability planning, and lifecycle budgeting. While the projects largely responded to genuine community needs and complied with governance requirements, infrastructure planning remains heavily focused on immediate service delivery with limited integration of evidence-based, risk-informed, climate-responsive, and lifecycle planning approaches, potentially undermining the long-term sustainability, resilience, inclusiveness, transparency, and value-for-money outcomes of water infrastructure investments

KEY FINDINGS

5.1 Major Cross-Cutting Infrastructure Governance Findings

5.1.1 Weak Financial Accountability and Contingency Management

Approximately 59.06% of contingency expenditures (GH₵ 999,045.52) lacked adequate documentary justification, weakening financial accountability, auditability, and value-for-money assurance. In several instances, contingency sums were incorporated into contractor payments without sufficient evidence to support their utilization.

5.1.2 Weak Quality Assurance and Infrastructure Performance Systems

- Existing quality control systems remain heavily focused on physical progress and expenditure tracking, with limited attention to quality performance, financial efficiency, environmental outcomes, and long-term asset sustainability.
- Most Procuring Entities (PEs) lack adequate quality assurance equipment and testing tools, including Schmidt hammers, callipers, and pH meters, constraining effective verification of construction quality during project supervision.
- Bills of Quantities (BoQs) frequently lacked itemised preliminary costs, referenced standards of measurement, and clearly defined performance specifications, reducing transparency, accountability, and the effectiveness of quality assessments.

5.1.3 Weak Lifecycle Transparency and Publication

Transparency and publication decline significantly across the infrastructure lifecycle, with publication and disclosure rates falling from 63.8% at project identification to 10.7% during implementation. This limits public oversight, accountability, and informed stakeholder participation during critical stages of project delivery.

5.1.4 Limited Use of Feasibility Studies and Evidence-Based Planning

- Except for STMA1, there was limited evidence that feasibility studies informed project selection, design, or investment decisions. This raises concerns regarding investment prioritisation, technical suitability, sustainability, and value for money.
- In some cases, for example STMA 1, recommendations arising from technical studies such as hydrofracturing of boreholes at Diabene were not implemented, undermining the effectiveness of project planning processes.

5.1.5 Funding Constraints Affecting Competitive Procurement

The review found that projects financed through DACF-RFG funding arrangements attracted significantly lower bidder participation than donor-funded projects, averaging approximately three bidders compared to eight for donor-funded contracts. Delayed fund releases and payment uncertainties affected market interest and competition.

5.1.6 Weak Integration of Climate Resilience and Green Infrastructure Principles

- Despite the requirements of Ghana's Building Regulations and Building Code, there was limited evidence of climate-resilient, green, or environmentally sustainable infrastructure practices across the reviewed projects.
- Renewable energy solutions, climate adaptation measures, environmental risk mitigation, and resource-efficiency considerations were generally absent from project designs.

5.1.7 Weak Stakeholder Engagement Documentation

While stakeholder consultations were reportedly undertaken, there was limited documentation demonstrating the extent of citizen participation, stakeholder engagement processes, or how stakeholder feedback influenced project decisions.

5.1.8 Institutional and Accountability Constraints (ACTS Framework Findings)

- Although key institutional structures and governance drivers exist, their effectiveness is undermined by weak accountability enforcement, inadequate performance management systems, and limited linkage between staff performance and incentives.

- PEs face significant resource constraints, particularly in logistics, monitoring vehicles, supervision tools, and quality control equipment.
- The assessment indicates that the principal challenge to infrastructure governance is not the absence of institutional frameworks, but rather weak enforcement, organizational commitment, and accountability culture.

5.1.9 Weak Risk-Informed and Climate-Sensitive Planning (FIIP Findings)

- Infrastructure planning demonstrated limited integration of environmental, climate, and sustainability risk assessments, including water stress, drought vulnerability, and long-term service sustainability considerations.
- Operation and maintenance (O&M) planning and budgeting were generally weak, creating risks for the long-term functionality and sustainability of completed infrastructure assets.
- Social and political considerations appeared to receive greater attention than technical, environmental, and resilience factors during project planning, increasing the risk of suboptimal investment decisions.

5.1.10 Limited Beneficial Ownership Transparency

While formal procurement and conflict-of-interest controls generally exist, transparency regarding the ultimate beneficial owners of companies awarded contracts remains weak.

The absence of beneficial ownership publication increases the risk of undisclosed conflicts of interest, favouritism, elite capture, and procurement manipulation, thereby weakening public trust and accountability in infrastructure delivery.

Overall Conclusion: The Independent Review concludes that while the requisite legal, institutional, and procurement frameworks are largely in place, their effectiveness is constrained by weak accountability and enforcement mechanisms, limited transparency and publication practices, inadequate quality assurance systems, weak integration of sustainability and climate resilience considerations, insufficient evidence-based planning, and operational resource constraints. Collectively, these weaknesses undermine transparency, accountability, infrastructure quality, long-term sustainability, and value for money, while increasing the risk of inefficiencies, service delivery failures, and reduced public confidence in infrastructure investments.

5.2 PE-Specific Project Findings and Red Flags

Across all fourteen (14) Procuring Entities, the review identified several recurring weaknesses, including weak implementation-stage publication, incomplete quality assurance documentation, inadequate feasibility analysis, weak climate adaptation integration, poor operation and maintenance planning, fragmented records management systems, undocumented variations and substitutions, weak sustainability planning, and limited evidence of structured citizen participation.

The recurrence of these issues across multiple PEs demonstrates that the identified governance and infrastructure delivery challenges are generic rather than isolated. The findings therefore underscore the need for broader institutional reforms, stronger enforcement mechanisms, standardized publication and disclosure systems, improved quality assurance frameworks, and stronger integration of sustainability and resilience principles into infrastructure delivery processes.

PROJECT	TECHNICAL & QUALITY ISSUES	TRANSPARENCY & DISCLOSURE ISSUES	SUSTAINABILITY / PLANNING ISSUES
TNMA 1 Construction of 20-Seater WC, Mechanized Borehole and 2-Bay Urinal	• 4,000L tank instead of 8,000L • Brown-coloured water	• No reactive disclosure	• No feasibility study • No hydrogeological assessment
TNMA 2 Wassa Agona Classroom Block	—	• Weak implementation/ completion disclosure • No reactive disclosure	• Limited climate adaptation • Weak lifecycle planning
EKMA 1 6 No. Boreholes with Polytank Stand	• No hydrogeological survey	• Delayed RTI response • Weak disclosure documentation	• No climate resilience measures
EKMA 2 Apremdo Classroom Block	• Facility commissioned with outstanding works	• Weak implementation disclosure • RTI non-compliance	• Weak sustainability and post-construction planning
WAEMA 1 Community Boreholes	—	• Weak implementation disclosure	• Project not formally closed • No climate-responsive design
WAEMA 2 Health Centre	—	• Weak disclosure and RTI compliance	• Weak O&M planning • No climate adaptation measures
MFDA 1 Sentiaw Borehole	• No water quality testing • Potentially acidic water	• Extremely weak disclosure • No reactive disclosure	• Weak sustainability and quality assurance systems
MFDA 2 Ayiem Police Station	• Insecure armoury • Escape-prone cell design • Septic tank variation without approval	• Undocumented contingency expenditure	• Weak quality assurance oversight
NEMA 1 Mechanized Boreholes	• Drainage deficiencies	• Undocumented contingency expenditure	• No hydrogeological, flood-risk or climate-risk assessment • No climate adaptation measures
NEMA 2 Classroom Block	• Missing roof spouts and drainage • Inadequate erosion protection	• Weak implementation disclosure	• Weak stakeholder engagement documentation
JMA 1 Market Facility	• WC quantities differed from BOQ • Inadequate drainage and erosion control	• Delayed RTI response	• Weak stakeholder engagement documentation
JMA 2 Kindergarten Block	• Building dimensions exceeded BOQ • Inadequate roof drainage	• Weak implementation disclosure • Undocumented contingency expenditure	—

PROJECT	TECHNICAL & QUALITY ISSUES	TRANSPARENCY & DISCLOSURE ISSUES	SUSTAINABILITY / PLANNING ISSUES
EDA 1 Water and Sanitation Facility	• Inadequate roof drainage	• Weak disclosure and RTI compliance • Undocumented contingency expenditure	• Accessibility concerns • No climate adaptation measures
EDA 2 Fish Market	• Vandalised infrastructure • Inadequate roof drainage	• Weak disclosure and RTI compliance • Undocumented contingency expenditure	• Weak asset protection arrangements
PHMA 1 Huni Valley Market Toilet	• Non-operational facility • Honeycombing and exposed reinforcement bars	• Extremely weak disclosure • No reactive disclosure	—
PHMA 2 Appiatse Toilet Facility	• Brown-coloured water	• Zero proactive disclosure • No reactive disclosure • Undocumented contingency expenditure	—
AWMA 1 12-Seater WC	• Polytank capacity below BOQ specification	• No proactive disclosure • Undocumented contingency expenditure	• No climate adaptation measures
AWMA 2 Domeabra Road	• Inadequate road signs and markings • Faded lane markings • Early signs of pavement distress	—	• Traffic study outcomes not evident in design
WAWMA 1 Market Sheds	• Weak roof bracing • Weak oversite concrete	• Delayed RTI response (Exceeded by 77 days) • Weak stakeholder engagement documentation	• Flood-prone site • Lacks flood-resilient design measures
WAWMA 2 Fire Station	• Missing air-conditioning and lighting systems • Deteriorated floor tiles	• Weak disclosure and RTI compliance	• No climate-responsive measures
WEDA 1 Health Centre	• Weak quality assurance verification	• Undocumented contingency expenditure	• No climate-responsive measures
WEDA 2 Nurses' Quarters	• Plastic inspection chamber substituted for masonry chamber • Reduced asset durability	• Undocumented contingency expenditure	• Reduced asset durability
STMA 1 Mechanized Boreholes	• Hydrofracturing not undertaken	• Delayed RTI response (Exceeded by 107 days) • Weak implementation-stage disclosure • Undocumented contingency expenditure	• No climate-responsive measures
STMA 2 Inchaaban Nkwanta Classroom Block	—	• Weak implementation-stage disclosure • Delayed RTI response (Exceeded by 107 days) • Undocumented contingency expenditure	• No climate adaptation measures

RECOMMENDATIONS

6.1 PE-specific recommendations

The recommendations emanating from the review are:

#	Procuring Entity	Timeline	System Reform Focus	Priority Corrective Action (Recommendations)
1	Sekondi-Takoradi Metropolitan Assembly	Within 6-12 Months	▪ Implement publication & RTI compliance ▪ Climate-responsive planning ▪ Sustainability integration	**Action**: ▪ Undertake hydrofracturing at Diabene and Sekondi-Jendu boreholes to improve yield **Timeline**: ▪ Oct-Dec. 2026
2	Shama Municipal Assembly	Within 6 Months	▪ Completion stage disclosure ▪ Quality assurance ▪ Contingency controls	
3	Tarkwa-Nsuaem Municipal Assembly	Within 6 Months	▪ Feasibility studies ▪ Hydrogeological assessments ▪ Implementation sage disclosure ▪ Sustainability integration	
4	Effia-Kwesimintsim Municipal Assembly	Within 6 Months	▪ Quality Assurance ▪ RTI compliance ▪ Variation management ▪ Hydrogeological assessments	
5	Wassa Amenfi East Municipal Assembly	Within 6 Months	▪ Contractor payment reforms ▪ Proactive publication systems ▪ Disclosure consistency ▪ Climate adaptation	
6	Mpohor-Fiase District Assembly	Within 6 Months	▪ Publication systems & reactive compliance ▪ Quality assurance ▪ Variation approval procedures ▪ Technical supervision & sustainability	**Action**: ▪ Suspend use of Sentiaw borehole water pending comprehensive water quality testing and treatment **Timeline**: ▪ Oct. 2026
7	Nzema East Municipal Assembly	Within 6 Months	▪ Risk assessments ▪ Drainage systems ▪ Stakeholder engagement	

			▪ Climate resilience	
8	Jomoro Municipal Assembly	Within 6 Months	▪ BoQ compliance verification ▪ Drainage & erosion control systems ▪ Implementation stage disclosure ▪ Contractor supervision & engagement	
9	Ellembelle District Assembly	Within 6 Months	▪ Facility accessibility ▪ Drainage infrastructure ▪ Asset maintenance & security ▪ Climate adaptation integration	
10	Prestea Huni Valley Municipal Assembly	Within 6-12 Months	▪ Structural rectification & safety ▪ Water quality management ▪ Disclosure compliance	
11	Ahanta West Municipal Assembly	Within 6 Months	▪ Road safety management ▪ Traffic study integration ▪ Climate adaptation planning ▪ Contingency documentation	**Action**: ▪ Improve road markings, signage, speed controls, bridge warnings and rectify pavement depressions **Timeline**: ▪ Oct. 2026
12	Wassa Amenfi West Municipal Assembly	Within 6 Months	▪ Flood resilience planning ▪ Roof strengthening systems ▪ RTI compliance ▪ Maintenance planning	**Action**: ▪ Strengthen roof bracing, repair weak oversite concrete and improve flood resilience measures Timeline: ▪ Oct. 2026
13	Wassa East District Assembly	Within 6 Months	▪ Quality verification systems ▪ Material substitution controls ▪ Contingency documentation ▪ Climate integration & disclosure improvement	**Action**: ▪ Review contract valuations and recover excess payments arising from chamber substitutions **Timeline**: ▪ Oct. 2026
14	Wassa Amenfi Central District Assembly	Within 6 Months	▪ RTI compliance ▪ Quality assurance ▪ Climate adaptation integration ▪ Infrastructure monitoring	

6.2 Value for Money-Based Recommendations

1 ECONOMY

Cost Control and Prevention of Waste

TIMELINE: Within 3 Months of Report Issuance – January 2027

#	PRIORITY CORRECTIVE ACTION	RESPONSIBLE	TIMELINE
1	**Contingency Reconciliation** Verify and reconcile all contingency payments. Recover unsupported payments and document actions taken.	All PEs	Within 3 months of report issuance
2	**Material Substitution Review** Review plastic chamber substitutions. Quantify financial variances and recover excess payments.	WEDA	October 2026
4	**BoQ Cost Verification** Ensure all preliminary bill items are measured, priced, and documented before tender approval.	All PEs	January 2027 (Effective)

2 EFFICIENCY

Improving Project Delivery Systems

TIMELINE: November–December 2026

#	PRIORITY CORRECTIVE ACTION	RESPONSIBLE	TIMELINE
1	**Disclosure Portal Rollout** Enrol all PEs onto the CoST Disclosure Portal. Train staff on timely and complete disclosures throughout the infrastructure lifecycle.	CoST STMA	November 2026
2	**Quantity Surveying Capacity Building** Train QS and Works Department staff on measurement standards, BoQ preparation, variation management, and contract administration.	CoST STMA & Takoradi Technical University	November 2026
3	**RTI & Project Reporting Procedures** Establish standard procedures for RTI compliance, implementation disclosure, project completion reporting, contractor supervision, and infrastructure monitoring.	All PEs	December 2026

3 EFFECTIVENESS

(Achievement of Intended Project Outcomes)

TIMELINE: May–December 2026

#	PRIORITY CORRECTIVE ACTION	RESPONSIBLE	TIMELINE
1	**Hydrofracture Boreholes** Hydrofracture the Diabene and Sekondi–Jendu boreholes and verify groundwater yield improvements.	STMA	October 2026
2	**Performance Monitoring** Monitor and assess the performance of hydrofracturing interventions and resulting service delivery improvements.	CoST STMA & STMA	December 2026
3	**Water Quality Compliance** Test TNMA1 water quality and implement all required treatment measures.	TNMA	October 2026
4	**Unsafe Water Source Closure** Suspend use of the Sentiaw Health Facility water system until laboratory testing confirms compliance with potable water standards.	MFDA	October 2026
5	**Evidence-Based Project Planning** Strengthen feasibility studies, hydro-geological investigations, stakeholder engagement, and risk assessments.	TNMA, EKMA, NEMA, EDA & PHMA	December 2026

4 TRANSPARENCY, ACCOUNTABILITY & INTEGRITY

TIMELINE: November 2026 – January 2027

#	PRIORITY CORRECTIVE ACTION	RESPONSIBLE	TIMELINE
1	**FIIP Capacity Building** Train all participating PEs in the practical application of the FIIP framework and integrate it into project planning and appraisal processes.	CoST STMA	December 2026
2	**Project Records Management** Establish and maintain complete records for variations, contingency payments, valuation certificates, quality assurance activities, stakeholder engagements, and contract administration.	All PEs	Effective January 2027
3	**Disclosure Compliance** Achieve full compliance with proactive and reactive disclosure requirements.	All PEs	Effective January 2027

5 QUALITY & SUSTAINABILITY

Infrastructure Quality, Climate Resilience & Long-Term Asset Performance

TIMELINE: October 2026 – January 2027 / 2027 Budget Year

#	PRIORITY CORRECTIVE ACTION (RECOMMENDATION)	RESPONSIBLE	TIMELINE
1	**Infrastructure Testing Capacity** Equip and train Works Departments in the use of essential infrastructure testing equipment, including Schmidt hammers, vernier calipers, pH meters, and related tools to strengthen independent quality verification.	All PEs	2027 Budget Year
2	**Quality Assurance Systems** Establish or strengthen materials testing and quality assurance systems, including formal partnerships with TTU, UMaT, GHA, and other accredited institutions for material testing, quality verification, and technical support.	All PEs	2027 Budget Year
3	**Green Infrastructure Compliance** Integrate green building standards, climate adaptation measures, and lifecycle sustainability requirements into all newly approved public infrastructure projects in accordance with GS 1207:2018 and LI 2465.	Sector Ministries, PEs & Ministry of Finance	January 2027
4	**Road Safety Enhancement** Improve road safety on AWMA2 through the installation of road markings, signage, speed control measures, bridge warnings, drainage improvements, and rectification of identified pavement defects.	AWMA	October 2026
5	**Infrastructure Quality Rectification** Rectify identified roof bracing and oversite concrete deficiencies and implement flood-resilience measures to improve the long-term durability and serviceability of WAWMA2.	WAWMA	October 2026

6.3 Status of Previous IRP Recommendations

A review of available implementation evidence indicates that a number of recommendations from previous Independent Review (Assurance) Reports have been implemented by participating Procuring Entities, resulting in measurable improvements in infrastructure quality, accessibility, functionality, and service delivery. Key actions undertaken include the provision of disability access ramps in public facilities, completion and upgrading of the Atobiase Health Centre, rectification of operational deficiencies at the Takoradi Public Library, provision of accommodation for healthcare personnel at selected community health facilities, improvement of infrastructure and service facilities at the Kokompe Garages, enhancement of quality assurance measures on the Tarkwa Car Park project through collaboration with the University of Mines and Natural Resources (UMaT), completion of the Bokro Cassava Processing Factory, and implementation of drainage and flood mitigation measures on the WAMCO–Effiakuma Road project. Additional actions were also initiated to improve sanitation facilities in schools and strengthen compliance with disability inclusion requirements in public infrastructure delivery.

The evidence demonstrates that the Independent Review Process continues to serve as an effective accountability and improvement mechanism, contributing to corrective actions and infrastructure governance outcomes across participating Assemblies. However, findings from the current review indicate that recurring challenges remain in areas such as publication and disclosure compliance, quality assurance, climate resilience integration, sustainability planning, contingency management, and project documentation. This suggests the need for systematic monitoring and sustained implementation of review recommendations to achieve long-term improvements in infrastructure governance and project delivery.

6.4 Conclusion

The Independent Review established that while the participating Procuring Entities generally operate within existing legal, procurement and institutional governance frameworks, significant operational weaknesses continue to undermine transparency, accountability, sustainability and value-for-money outcomes in public infrastructure delivery. The assessment revealed that infrastructure governance challenges across the reviewed projects are driven less by the absence of laws and systems, and more by weak publication practices, inadequate records management, weak implementation-stage accountability, poor quality assurance systems, limited sustainability planning, and insufficient integration of climate resilience considerations. Although procurement processes largely complied with statutory requirements, substantial weaknesses were identified in lifecycle publication, contingency management, infrastructure monitoring, technical supervision, stakeholder engagement documentation and long-term infrastructure planning. The FIIP assessment further established that the most significant integrity risks emerge during project preparation and planning stages, particularly relating to weak feasibility analysis, inadequate climate adaptation planning, limited sustainability integration and weak evidence-based decision-making systems. Overall, the findings underscore the urgent need to transition infrastructure governance systems toward more transparent, performance-oriented, sustainability-focused and accountability-driven infrastructure delivery systems capable of supporting resilient, inclusive and long-term public infrastructure outcomes across the participating Metropolitan, Municipal and District Assemblies.

REFERENCES

1. CoST Independent Review Manual (2025)
2. CoST Sekondi-Takoradi Disclosure Portal
3. Framework for Integrity in Infrastructure Planning (FIIP)
4. STMA. (2016). The Composite Budget of The Sekondi-Takoradi Metropolitan Assembly Narrative Statement for the 2016 Fiscal Year.

ANNEXES

- **Annex 1: CoST IDS Assessment Tool & Scoring Sheet**
- **Annex 2: ACT Analysis Sheet**
- **Annex 3: Assurance Excel Tool**
- **Annex 4: FIIP Analysis Sheet**
- **Annex 5: Table Ranking the completeness and accuracy of data disclosure by PEs**
- **Annex 6: Project Summary Table** (contract value, contractors, time & cost overrun, progress status, disclosure scores, and key red flags)
- **Annex 7: Photographic Evidence**
- **Annex 8: Review of the status of previous assurance process recommendations**