



**A- PARTNERS @ LAW**  
**ANYENINI CHAMBERS**  
SOLICITORS, BARRISTERS & CONSULTANTS

**OFFICE LOCATION**

Plot No. D36 Dansoman Housing Estate,  
Adotey Mingle St. GhPostGPS GA-565-0851  
Opp. New Century Career Training Institute By  
Dansoman "A" Cluster of Schools  
Sahara-Dansoman, Accra.

**CONTACT DETAILS**

P.O. Box GP 22433  
Accra Central  
tel: +233 302321474  
mob: +233 26 755 44 70  
website: www.a-partnerslaw.com  
email: lawclerk@a-partnerslaw.com

HAND/ELECTRONICALLY DELIVERED

**APRIL 23, 2026**

**THE MEDIA**

**RE: PAYROLL FRAUD - THE FOURTH ESTATE'S COMMITMENT  
TO ACCOUNTABILITY AND ETHICAL JOURNALISM**

We act as Solicitors for the Media Foundation for West Africa (MFWA), whose investigative journalism project is The Fourth Estate. Our client notes the public discourse regarding its recent reportage on payroll fraud. This publication was based entirely on the Nationwide Payroll Audit Report authored and published by the Audit Service of Ghana.

In response to threats of litigation and ongoing commentary, we wish to clarify the following legal and ethical positions:

**THE PRINCIPLE OF OFFICIAL RELIANCE AND JOURNALISTIC DUTY**

The report in question was not a private or leaked document; it was a formal state record submitted to Parliament and published online by the Audit Service itself. Official reports from such constitutionally or statutorily mandated institutions of state are authoritative sources. Journalists are not only entitled but are duty-bound to treat such reports with deserving weight, as the courts do, accepting them *prima facie*. To suggest that a media house must audit the Auditor-General, a parliamentary report or Hansard, a decision of a court, or a lawfully constituted commission or committee before reporting on its findings is a legal absurdity that would impose an impossible burden on the press and effectively cripple the accountability ecosystem. Our client's reliance on this report was consistent with the highest standards of professional and responsible journalism.

**DUE DILIGENCE AND THE REALITY OF THE CORRECTION**

Prior to publication, The Fourth Estate observed rigorous due diligence by engaging reliable sources within the Audit Service who confirmed the data's accuracy at that time - regardless that **it had no such obligation of further verification.**

Furthermore, the subject of the report, Mr. Frank Oliver Kpodo, was contacted, and his denials were fairly represented in the story. While the Audit Service has since issued an apology for a specific error in the report, it is a matter of record that the correction did not amount to a total exoneration. Even after the amendment, Mr. Kpodo remains cited in the report and is still required to account for a substantial sum in excess of **GH¢420,000**. Consequently, the narrative that the publication was entirely baseless is factually inaccurate.

#### **ETHICAL REMEDIATION AND LEGAL IMMUNITY**

Upon the Audit Service's formal admission of error, The Fourth Estate acted with immediate professional responsibility by unpublishing the initial report and withdrawing related social media posts. This action exemplifies the ethical path of modern journalism: reliance on authoritative state sources and swift correction when those sources admit to flaws. From a legal standpoint, liability cannot arise from good-faith reliance on an official state audit report. Such documents carry a protected status in law, and the media is entitled to rely on them to the exclusion of individual denials until the issuing authority itself corrects the official record.

#### **THE BROADER MANDATE OF PUBLIC ACCOUNTABILITY**

It is vital to look beyond the individual corrections and focus on the staggering scale of the audit's findings, which identify over GH¢800 million in unearned salaries across various ministries and departments. This remains a matter of grave national concern. The Fourth Estate will not be deterred by legal posturing, confident that the courts will vindicate its actions as squarely within the law. Our client remains committed to its constitutional mandate and to strengthening Ghana's accountability architecture, and will continue to pursue stories that safeguard the public purse, guided by the principles of ethics, professionalism, and the law.

Yours faithfully,



**SAMSON LARDY ANYENINI, ESQ.**  
**SNR. PARTNER – LITIGATION & ADR**  
**A-PARTNERS @ LAW**  
**SOLICITORS FOR MFWA**