

THE REPUBLIC

VRS

- 1. CLIFORD KONDOR**
- 2. PHILIP AGGREY**
- 3. SETH OFORI**
- 4. JACOB MENSAH**
- 5. DENNIS AGGREY**
- 6. DANIEL NAMOR**

JUDGMENT

The Accused Persons were arraigned before the court on the charge of Conspiracy to commit crime to wit; stealing contrary to sections 23(1) of the Criminal Offences Act, (Act 29) of 1960 and Stealing contrary to section 124(1) of the Criminal Offences Act, 1960 (Act 29).

The brief facts of the case, which were attached to the charge sheet, are that “the complainant in this case is a chief Accounts Officer of K Ofori Limited, dealers in building materials with its Head Office located at Baatsona-Spintex. A1 was the former cashier, A2 a branch Manager A3

a supervisor, A4 a salesperson A5 a cashier and former supervisor and A6 Assistant Manager all employees of K. Ofori Limited. Afienya branch. In 2017, A1 was transferred from the Afienya branch to Nana Krom branch of the said company. On 29th March 2018. The Complainant and a team of the company's auditors took stock of building materials at the Afienya branch from 10th August 2015 to 29 the March 2018 in the presence of the Accused Persons. After the stock taking, the team realised that there was a shortage of 2,712 bags of cement, 31,488 pieces of iron rods 31 boxes of nails, one rolled mesh, 5,475 polls of binding wire, all building materials valued GHC 904, 005.00 which the Accused Person could not account for. On April 2, 2018 Complainant made a report to Police and A2 to A6 were arrested. During investigation A3 confessed that the former cashier, A1 generated several invoices apart from invoices issued to customers. He then reduced the figures and the amount on the forged invoices and forwarded same to the Company's head office, Baatsona. A1 was arrested and he corroborated the statement of A3 and further stated that A4 normally generated invoices which he forwarded to the Company's Head Office on the supervision of A2 the branch Manager. A1 also stated that monies made from the under invoicing were received by him and shared among them.

When the plea of Accused Persons was taken on January 20, 2020 all Accused Person with the exception of A6 who was absent, pleaded not guilty to the charge stated in count 1 and 2 of the charge sheet. The court on June 25, 2020 ordered Prosecution to proceed against A1 – A5 and entreat the bail bond against A6

To discharge the burden placed on them by statute, the prosecution called three witnesses and tendered 17 exhibits in evidence out of which 2 were rejected;

BURDEN OF PROOF:

This is a criminal trial and the prosecution has the burden to prove all the ingredients supra beyond a reasonable doubt. For section 11(2) of the Evidence Act NRCD 323 states:

' in a criminal action the burden of producing evidence when it is on the prosecution as to any fact which is essential to guilt, requires the prosecution to produce sufficient evidence so that on all the evidence a reasonable mind could find the existence of the fact beyond a reasonable doubt'.

In the event that the prosecution fails to prove any of the ingredients beyond a reasonable doubt the accused will be acquitted. On the other hand, the accused is only required to raise a reasonable doubt as to his guilt. This is succinctly captured by Korsah CJ in the case of **COMMISSIONER OF POLICE v. ANTWI [1961] GLR** See also section **11(3) of the Evidence Act, NRCD 323**

PW1'S EVIDENCE

The first Prosecution Witness (PW1) was Benjamin Asiamah Adjei. He is an Account Officer of K. Ofori Ltd a dealer in building materials such as iron rods cement nails roofing sheets binding wire and BRC mesh. PW1 was also a member of the stock- taking team tasked by the company to undertake periodic stock-taking tasked on 28 and 29 March 2018 and work at the Afienya-Mataheko Outlet. According to him the scope of the stock taking covered the period from August 10, 2015 to March 29, 2018. The work involved Physical stock count, Book keeping reconciliation, cash to bank reconciliation. It was all the Accused Persons who managed and worked at the Afienya Branch under various job portfolios. PW1 indicated that that per the company's policy and practice only cash sales are permitted. The Afienya Outlet reported on the following;

1. Items received, producing company and quantities received on daily basis as recorded in stock books of the sales outlet.
2. Daily sales made at the end of every week accompanied by duplicates of sales invoices as recorded in the sales book of the outlet and same deducted from accumulated stock in its stock books.
3. Daily cash to bank at the end of every week accompanied by bank payment slips.
4. Expected stock balances in stock books regularly compared to the records of the sales outlet as controlled in the head office.

After the stock taking exercised the team found the following; that there were irregular serial numbering of computer generated invoices/receipts. The physical stock count were far less than what was expected in the

stock book of the various items:

- ⊙ Cement
- ⊙ 6mm iron rods
- ⊙ 8mm iron rods
- ⊙ 10 mm iron rods
- ⊙ 11.5 mm iron rods
- ⊙ 12mm iron rods
- ⊙ 14 mm iron rods
- ⊙ 16 mm iron rods
- ⊙ nails
- ⊙ BRC rolled mesh and binding wire

With the exception of the 20mm rods there were huge shortage among the items listed above giving rise to a total of GHC904,005.40 in money terms, not accounted for as detailed in the stock taking report. The Accused persons were given opportunity to respond to the report. PW1 attached the following exhibits in evidence;

- ⊙ Stock taking report – Exhibit M series
- ⊙ Sales extract – Exhibit N series
- ⊙ Copy of sales of 12mm from Head Office – Exhibit P series
- ⊙ Copy of sales of 12mm at Afienya Office – Exhibit Q series

PW2'S EVIDENCE

The second prosecution witness PW2 was Kwame Agyeman. He is an Account clerk of K Ofori enterprise and was a member of the stock taking

team which undertook to the stock taking exercise at the Afiinya Branch. PW2 corroborated the evidence of PW1. PW2 described the roles of job description of the accused persons as follows;

1. Philip Aggrey the Branch Manager
2. Daniel Normor the Assistant Branch Manager
3. Dennis Aggrey cashier and Book Keeper he liaised with cash collector of the Bank and made payment for services rendered at the branch.
4. Jacob Mensah was employed as sales assistant and his duties were to receiver customers, orders issue out quotations and print out orders. He had privileged right over the computer system used to issue computer generated invoices such as altering and deletion from the system.
5. Seth Ofori was employed as the checker and his duties included the verifying of materials being supplied to the customers and counting the materials and signing off sales.
6. Clifford Kondor was a former cahier at the Afiinya branch who was made the Branch Manager at another Outlet.

PW2 also indicated that all Accused Persons were in charge of the branch and played various roles when the audit was done and per the list of materials listed below with their monetary value shortages were detected;

a)	Cement	2,712 Pcs	GHC71,868.00
b)	6mm rod	1,879Pcs	GHC 6,576.50
c)	8mm rod	720 Pcs	GHC 4,176.00
d)	10.5mm rod	255 Pcs	GHC 4335.00
e)	11.5mm rod	6637 Pcs	GHC 137,385.90

f)	12mm STD rod	14,094 Pcs	GHC 349,531.20
g)	14mm rod	1,858 Pcs	GHC 60,793.00
h)	16mm rod	6,045Pcs	GHC 60,756,60
i)	Nails	31 boxes	GHC 1,209.00
j)	BRC roll mesh	1 roll	GHC 950.00
k)	Binding Wire	5,475 rolls	GHC 219.00

PW2 however indicated that there was an overage recorded of the 20mm rods, 11 pcs and amount to GHC795.30

From the exercise, it was realised that there was misappropriation an amount of GHC904,005.40

PW3'S EVIDENCE

PW3 was Detective Chief Inspector Robert Tsawodzi. He is stationed at Baatsona District CID. He is the officer who investigated the matter. According to him, all the Accused Persons worked with K Ofori Ltd. The Complaint reported to the Police that all the Accused Persons have appropriated the building material at the Afienya Outlet valued at GHC 904,005.40. The Complainant gave his statement to the Police to that effect. PW1 took the investigation caution statement of all the Accused Persons. The complainant on April 3, 2018 handed over to PW3 a report detailing the quantity of material appropriated by the Accused Persons. Subsequently A1 was arrested on April 6, 2018 and his investigation caution statement was taken. PW1 visited the K Ofori Ltd head office which supplies building materials to the Afienya Branch to ascertain some facts. PW1 also visited the homes and searched the Accused

Persons residence but nothing was found. According to PW1 his investigations revealed that Phillip Aggrey agreed with the other Accused Persons to re-generate invoices apart from those issued to customers on which they under estimated the cost of the items bought and sent receipts to the Company's Headquarters for documentation and computing. This was the practice which underlined the activities of the Accused Persons at the Afiinya Branch. Phillip Aggrey, A2 indicated that he detected theft at the Afiinya Branch and reported the matter to EMMEF POLICE STATION. PW1 found out from the station that there was no such official report at the station.

PW3 tendered evidence the following documents which were accepted and marked by the court.

EXHIBITS

Investigation Caution Statement of A2 – Exhibit B series Investigation

Caution Statement of A3 – Exhibit C series Investigation Caution

Statement of A4 – Exhibit D series Investigation Caution Statement of

A5 – Exhibit E series Investigation Caution Statement of A2 – Exhibit F

series Charge Statement of A2 – Exhibit G Charge Statement of A3 –

Exhibit H

Charge Statement of A4 – Exhibit J

Charge Statement of A5 – Exhibit K

Charge Statement of A2 – Exhibit L

The investigation caution statement and charge statement of A1 were rejected and marked as Exhibit R and R1 respectively.

At the close of the prosecution's case, the both Counsels for Accused Persons prayed to file a submission of no case for Accused Persons to answer and the application was granted. Both Counsels filed their submission on May 5, 2022 and May 13 2022 respectively. This court made a ruling that the Accused Persons have a case to answer to the All Accused Persons were called upon to open their defence.

1ST ACCUSED EVIDENCE

The 1st Accused Clifford Kondor told the court that he was a former cashier of K. Ofori Enterprise at Afienya between August 2015 and June 2017 when he was promoted to the position of a branch manager at Nanakrom Branch in Accra. According to 1st Accused (A1) his work as a cashier at the Afienya branch was to receive money and count money to be paid into court. His work did not involve issuing receipt or invoices or undertaking physical count of stock. A1 denied planning with anyone to take building materials during the period that he worked at Afienya Branch. A1 rather worked diligently at Afienya branch which earned him his promotion to be the branch manager at Nanakrom branch. A1 further stated that during the time there was nothing irregular about the cash and sales book because the cash and sales books were always approved by the Head Office before the branch could record stock the following week. Accused handed over his schedule to another person without any problem before leaving to Nanakrom. Again, the financial statement of K. Ofori Enterprise for the period, 2017 to 2019 paints a different picture from what the stock taking report portrays. There were no loss recorded

in any of the financial statements for the said years. The said financial statement was attached in evidence as exhibit 1.

DW1'S EVIDENCE

A1 called one witness Simon Arhin he is a general foreman and he supervises masons. He lives in Kwashieman Accra. According to DW1 for about 10 years he purchased building materials from K. Ofori Enterprise because he trusted their building material were of good quality. He usually purchases building materials at K. Ofori Enterprise branch near to his place of construction at various locations. DW1 narrated the operations at the various centres and stated that whenever he visits any branch of K Ofori shops he would approach personnel and make his request known to the personnel for the purchase of materials. That person inputs his request into the computer and then tells him of the cost of the materials requested. He then roves to another person who prints out what was previously inputted into the computer and then receives payment of the items. Another person of the branch take the receipts and goes to assemble all the items paid for and then cancels the items supplied on the receipts and hands over the receipts to him. DW1 emphasised that whichever branch he goes to make his purchases there is always a procedure which are followed by personnel at the branches. DW1 tendered exhibits 2 and 3 which are receipts of purchases he made at Nanakrom and Oyibi branch which always bear the name of the person who issues the receipts.

2ND ACCUSED'S EVIDENCE

The 2nd Accused (A2) stated in evidence that he worked at the Afienva branch of K. Ofori Enterprise as the Branch Manager from 2015 to 2018. His duty was to manage the building materials at the branch. According to A2 anytime he receives materials from the head office he took the stock and made sure he received the correct number of building materials. Sometime in 2018 the complainant caused an audit to be done which showed that there has been a shortage of building materials to the tune of GHC904,005.50 in monetary terms. A2 denied ever stealing any building material from the branch. A2 further stated that one day he detected shortage in the building materials and reported to the EMEFS Police Station at Afienva. A2 didn't not tender any exhibit in evidence.

3RD ACCUSED'S EVIDENCE

The 3rd Accused told the court that he worked with K. Ofori Enterprise branch at Afienva between 2015 and 2018. He was the checker at the branch. According to A3 the component company conducted an audit at the Afienva branch and detected that there was shortage building material worth GHC904.005.50. He has been accused of stealing the items but he denied knowing anything about the said shortage. According to A3 he gave his statement to the police but what the investigated wrote down for him did not capture what he stated to him. Again, the said the statement taken by the investigator was not read over to him and he was forced to sign it.

4TH ACCUSED'S EVIDENCE

The 4th Accused told the court that he was the sales personal at the Afienya branch of K. Ofori Enterprise which is the customer care unit. According to him on April 3rd 2018 he gave his statement to police and same was recorded for him. In that statement, he denied ever stealing building materials from the branch. However, on April 5, 2018 another investigator called him to and forcibly made him sign a statement which was already written down for him. It shows in the writing used on the two statements tendered in court and so called on the court to examine it. A4 denied ever stealing building materials from the company.

5TH ACCUSED'S EVIDENCE

The 5th Accused (A5) told the court that he worked at the Complainant Company at the Afienya branch as a cashier. He told the court that after the Company carried out an audit report which detected a shortage in stock of building materials worth GHC904,005.50 he was laid off from the company. According to A5 he started as a checker at the branch and later promoted to the position of a cashier. A5 denied stealing any building materials at the branch. A5 however told the court that he detected some shortages of material some time during the period he worked at the branch and informed A2 about it. A2 also reported to the Head office.

INGREDIENTS OF THE OFFENCE:

For the first count of conspiracy to succeed against the accused as spelt

out under section 23 of Act 29 the prosecution must prove

- i. That the all Accused Persons agreed together to commit stealing or
- ii. That the all Accused Persons acted together with a common purpose to commit stealing.

Accused persons are also charged with conspiracy. In the case of **COMMISSIONER OF POLICE v AFARI** [1962] 1GLR 483 the Supreme court defined the scope of the law of conspiracy of Ghana that:

'In the opinion of the court, the Ghana law on conspiracy ... consists not only in the criminal agreement between two minds, but also in the acting together in furtherance of a common criminal objective'

It is difficult to prove the agreement between the accused persons since the prosecution was not present during the planning and that evidence of outward manifestations of acting together by accused persons gives rise to an inference that there has been a previous agreement between them to act.

See **Agogrobisah v. The Republic** [1995-96] GLR 557.

To succeed on a charge of conspiracy the prosecution must prove that the accused persons agreed to act together with a common purpose in committing, or abetting a crime

Section 125 of Act 29 defines stealing as follows:

"A person steals if he dishonestly appropriates a thing of which he is not the owner."

Section 122(2) of Act 29 defines appropriation among other things to

include "...any moving, taking, obtaining, carrying away or dealing with a thing with intent that some person may be deprived of the benefit of his ownership or of the benefit of his right in the thing or in its value or proceeds or any part thereof." The intent of the person at the time of appropriation is very important.

In the instant case, the prosecution's case is that the all Accused Persons are workers of K. Ofori Ltd Branch at Afienea. Even though A1 had been transferred to the Nanakrom Branch, he was working at Afienea during the period under review and audit of the Company. The Accused Persons played different roles at the branch from receiving building materials from the Head Office and disposing of or selling it to customers and accounting to the Head Office the daily activities at the Branch weekly basis. The team of workers were mandated by the company to carry out an audit of the work at the Afienea Branch. The audit work including physical head count of all Materials supplied to the Afienea branch, the team detected shortage of material which in total was valued at GHC904,005.40 and the Accused Persons could not Account for shortage and hence the charge against the Accused Persons before this court.

On the charge of conspiracy in count 1, prosecution evidence is that all Accused Persons work at the same place and play different roles at the outlet. This includes, the receiving and sale of goods, for there to be a shortage all Accused Persons played a role or knew of the scheme and allowed it to be used to perpetuate and achieve the appropriation of the building materials at the Afienea Branch. Exhibit C2 the further

investigation caution statement of Seth Ofori A3 stated "I normally checked receipts issued by the said former cashier but when I was to inspect or supervise the loading of the building materials such as iron rods to customers, I reduced the quantity without the customers knowledge. After the customer has left with the iron rods and the receipts the cashier then printed another receipt and the cashier then took the proceeds and forwarded the under-invoice receipt to the company's head office. This practice went on for a long time with the full knowledge of the assistant Branch Manager Daniel Nomor aka Orga and the said former cashier. On some occasions Eric, the driver of the Company would load quantity of iron rods from the branch office and add other quantity of iron which he sold out to unknown person or persons. There was an instance where one young man bought cement about forty bags and stole additional bags of cement. This time I shared the proceeds or the money gained from the sales of the stolen cement with the assistant manager. I wish to further state that sometimes when the head office supplied the branch with cement some got changed due to the loading. Though I received monies from the former cashier on different occasions in the presence of the Assistant Manager and Jacob Mensah for branch Manager Aggrey Phillip and the said Jacob I don't know if they have any knowledge of their involvement in stealing of the iron rods and cement. For now, I don't know the exact amount of money I had received through the sale of stolen building materials. I have deposited the monies in my fidelity account. I have about GHC10,000.00 in my account while I used GHC4,800.00 to rent a room at Ashiaman. Ever since the new cashier Denis Aggrey Assumed Office I stopped stealing from the company but

could not tell whether others continued.”

Exhibit D1 the further investigation caution statement of Jacob Mensah states “I wish to further state that as the sales person of the K. Ofori Ltd Afienya branch, I was approached by one Clifford Kondor a former cashier of the company severally on the issue of cancelling of generated invoices and regenerating another for customers. Actually when customers bought iron rods in bundles the steel-binders accompanying the customers later come to inform me that we should reduce the quantity. By so doing the customer took the actual invoice which I forwarded to the cashier. The practice was known to the manager Phillip Aggrey, the Assistant Manager Daniel Nomo, the checker, Seth Ofori, the former cashier and Dennis Aggrey now the new cahier. The former cahier shared the money to the management of the Afienya branch. For now, I cannot identify any of the customers who were victims of our deal as well as the steel benders. Though I do not know the exact amount of money I made in the sale of the stolen iron rods I have about GHC 15,000.00 which included my monthly pay deposited in my Fidelity Bank Account. I wish to state that since the new cahier Dennis Aggrey assumed his position the issue of stealing iron rods continued until auditors conducted the exercise”.

From the investigation caution statement of A3 and A4 stated above, the Accused Persons admit that there existed a scheme of which all Accused Person had knowledge, whereby the Cahiers regenerated invoices after they have issued them to customers and then reduce the material and the values on a new invoice which was sent to the head office for accounting and reporting purposes. This was done at the blind side of

the customers. And all the gains (monies) made from the scheme were shared among the Accused Persons. A3 and A4 have denied that they have made the admissions in their caution statement. According to A3 the statement he made at the police station are not what was put down for him.

A4 also stated that for the statement made on April 5 2018 is not his. It was another investigator who wrote it down in his absence and forced him to append his signature.

The Investigation Caution Statement given by A3 mentions 'Eric the Driver at the head office' the question is, how will an investigator a Police Officer know the particular driver by name Eric at K. Ofori Enterprise, Head Office, supplies material to Afiencya branch given the many drivers at the head office who make delivery to the various branches. It is only persons who are workers of the Afiencya branch who will be confident and sure of the driver Eric. It is very difficult for me to believe that the Police officer who took the A3's statement who will have that kind of information if they were not in the words of A3. I am therefore convinced that it is A3 who made the statement and not the investigator.

A4 has called on the court to compare the two Investigation Caution Statements attributed to him to make the finding that he did not make the later hence the difference in the hand writing that is exhibit D1 but he only made the statement in exhibit D. Having examined the two statement the court finds that it was authored by different persons it. However does not show that it is therefore not the deed of A4. That A4 made his mark on it indicates that he made the statement in both exhibit D and D.

Prosecution has stated that, A2 as a manager of the Afienya branch was not able to account for the shortage as per the audit report filed. According to Prosecution the team went to the Afienya Branch to undertake a manual count of the building materials and realised that there was some shortage as the information on ground does not reflect what is in the books.

A2 is the person whose duty was to manage the building material brought to the site. He has denied stealing any of the building material. As a manager what did he say about the shortage? A2 told the court that at some point he detected some shortage of materials at the branch and reported to Police. He did not tender any document to show that indeed such an incident was reported at the police station he did not also call any Police Officer to testify of same.

A1 denied both charges against him. A1 was the cashier at the Afienya branch from August 2015 to June 2017 and has indicated to the court that he does not know anything about the shortage of the materials on site.

A5 has also denied the offence charged according to A5 he detected some shortage and reported the incident to A2 who reported the matter at the head office.

This piece of evidence from A2 and A5 shows that they acknowledge the shortage at the branch but they were unable to show how the shortage came about.

There is evidence that Accused Persons worked at the branch and they all worked as a team and therefore they are to be jointly and severally liable to account for the shortage. The vexed question is does this liability placed satisfy the proof of the charge beyond reasonable doubt? The court is of the opinion that the admissions made in the further caution statement of A3 and A4 that they the hatched scheme which allowed them to appropriate the building materials constitutes an accomplice statement against the other Accused Persons. the court will put just a little weight on this piece of evidence. This the only evidence which the prosecution is relying to prove the charge of conspiracy against the Accused Persons. The court will not rely on this thin thread of evidence to establish a conviction of all the accused Persons. The court is therefore of the opinion that prosecution has failed to prove the charge of conspiracy beyond reasonable doubt A1 to A5 are accordingly Acquitted and discharged

On count 2, all Accused Persons have been charged with the offence of stealing of building materials at the Afienya branch of K. Ofori Ltd.

In the case of **The State v. Hagan [1961] GLR 652**, the court held that in cases of shortage in sales the prosecution must prove that the shortage was due to conversion.

The black Law Dictionary Tenth Edition by Bryan A. Garner defines conversion at page 406 and states "By conversion of goods is meant any act in relation to goods which amount to an exercise of dominion over them inconsistent with the owner's right property... but it does include the act of taking possession, refusing to give up on demand, disposing of

the goods or destroying them”

In P.K Twumasi’s book: Criminal law in Ghana at page 318 on General Deficiencies he states “if the duties of the Accused Person include receipt of goods or cash or anything capable of the being measured in money and entry of these things in the appropriate books kept by him and custody of any cash on hand for accounting purposes or deficiency either in goods or in cash is detected or that he is not able to pay any money which he should have paid, does not in itself suffice to support a charge of stealing the shortage because there may be other causes leading to the shortage than dishonest appropriation of it by the Accused. Therefore, if there is no positive evidence that any shortage was dishonestly appropriated by the Accused at a particular time the charge is best described as one charging a general deficiency. In other words, general deficiency or shortage occurs where the facts of the case do not show or establish the circumstances or how the shortage came about or was effected. On the other hand, if a shortage arises and there is evidence to establish how it was effected or that the misappropriation occurred at specified date and place or relates to a specific transaction, the accused can properly be convicted of stealing that shortage.”

What evidence did prosecution use to establish the shortage was due to dishonest appropriation?

The extract of the Audit Report tendered in evidence as exhibit “M –Q series” by the second prosecution witness (PW2), indicates that the Accused Persons were unable to account for some of the items supplied to them. A shortage in sales per se is not a criminal offence. However, if

the prosecution is able to prove that the shortage was due to conversion then a crime would have been committed.

The Prosecution indicated that when PW1 was cross-examined by Counsel for A1 that there were irregular numbering cuts across their daily sales at the Afiinya sales outlet and tendered exhibit N series to show same. The exhibits tendered by prosecution are what goes to establish that indeed there was shortage of in the account from the building materials at the site. What then is prosecution's evidence on record that All Accused persons dishonestly appropriated the materials or the money relating the building materials lost.

After the finding of exhibit M series were brought to their attention of the Accused Persons with the exception of A1, stated in their investigation caution statement and their further statement could not account for the shortage. The Accused Persons mentioned that the loss of some of the items was as a result of theft but there was no indication of an official report of such incidence. The A3 and A4 indicated that there was a scheme instituted by the Accused Person to under-invoice their sales and reported same to head office and they in turn benefited from the sales of the remaining materials by selling and converting the building materials to cash which they shared among all the Accused Person. The court will not put much weight on the further investigation caution statement of A3 and A4 as this constituted evidence of an accomplice which must be scrutinized by the court before it relied upon to convict an accused person. In this instance, the piece of evidence does not meet the standard required to established a conviction. The Accused Persons who denied

stealing the building material could not state what accounted for the loss. From the evidence adduced the prosecution have not been able to established evidence the specific date the appreciation occurred and how it was done did the Accused Persons take the materials and sell them differently from what was sold for the company or did the sell the materials without accounting for the money received. What role did each Accused person play in the dishonest appropriation of the materials. As it stands the shortage could be attributed to some of the workers negligently failing to record the actual quantities supplied to customers or over-supplying customers with more materials than requested. In this light, the shortage occasioned may not be by dishonest appropriation.

Having considered the evidence on record the court is of the opinion that prosecution has not proved the charges beyond reasonable doubt to warrant a conviction of all Accused Persons. Consequently, all accused persons are Acquitted and discharged

PROSECUTOR

CHIEF INSP. WILLIAM NYADIKOR

LEGAL REPRESENTATION

SAMUEL APPIAH DARKO FOR A1

SAMUEL OFORI FOR A2 A3 A4 AND A5

H/H SUSANA EDUFUL (MRS)

(CIRCUIT JUDGE)