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THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA

Strategic Evaluation for the Office of the Inspector General
Audit Unit - External Quality Assessment – December 2021

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OPINION

- **The Audit Unit generally conforms with the Standards and the Code of Ethics of The IIA. The AU's overall maturity is assessed at 'optimizing'(the highest level) based on the Ambition model. Refer to appendix 1 for details.**

Successful Practices

- **Standard 1100** Organisational Independence: The direct reporting line to the Board, via the Audit and Finance Committee (AFC), in particular with respect to the process for the annual performance appraisal of the Inspector General (IG), provides a solid foundation from which to build world class audit and investigation units.

- **Standard 2010** Risk Based Annual Audit Planning: A notable level of detail, sophistication, enterprise engagement and due professional care goes into the identification of the highest value-add engagements for inclusion into the annual audit plan.

- **Standard 2200** Engagement planning: The audit engagement planning process is among the most comprehensive. Engagement specific audit objectives are derived from, and supported by, the risk assessment performed for the audits reviewed.

- **Standard 2500** Monitoring the Implementation Progress of Agreed Management Action Plans: This important activity is professionally executed using automation that facilitates closure with the Agreed Management Action (AMA) owners. Moreover, reporting and communication is notable for the attention AMA implementation progress is given at each Audit and Finance Committee meeting.

Standard – 1000 Purpose, Authority, and Responsibility

- **Standard 1010**. The Charter of the Office of the Inspector General (OIG) clearly states that the practices of the OIG are *subject to conformance with the 'International Standards for the Professional Practice of Internal Auditing' issued by the Institute of Internal Auditors, Inc. ("IIA"),* in footnote 4 of section 11. However, the mandatory nature of the Standards, as required by Standard 1010, is not recognised in the Charter; this is considered a partial non-conformance which the OIG have committed to address during 2022.

Opportunities for Continuous Improvement

- **Standard 2200 & 2210** Engagement planning. The opportunity exists to enhance engagement fraud risk assessment procedures in collaboration with the Investigation Unit (IU).

- **Standard 2010** Annual Audit Plan: There is an opportunity to improve the visibility over the audit coverage of IT risks, in particular with respect to general IT control, and to formalize the nature of the combined assurance delivered in collaboration with the external auditor. There are also two related opportunities to improve automated calculation of residual risk used in the first phase of developing the audit plan.

- **Standard 2500** Monitoring Progress: Senior stakeholders clearly and consistently commented that the Agreed Management Actions (AMA) process should be revisited with a view to improving customer experience and satisfaction.

- **Standard 2110** Governance: There have been many audits of important elements of Governance in the Secretariat, and three advisory engagements of Board Governance over the years. However, there has never been an audit of Secretariat governance looking at the overall effectiveness of organisational performance management and accountability.

- **Standard 2050** Coordination and reliance: The OIG formally and periodically coordinates with certain assurance providers, and to varying degrees with other providers throughout the year. However, there is no formally documented assurance map. There is an on-going discussion between the OIG and the Risk Management Department to address this, recognizing that developing an assurance map is not OIG's responsibility.

2 - Scorecard

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	GC	PC	NC	NA
1000 - Purpose, Authority, and Responsibility & 1000.A1				
1010 - Recognition of mandatory in the Internal Audit Charter		PC		
1100 - Independence and Objectivity				
1110 - Organizational Independence	GC			
1111 - Direct Interaction with the Board	GC			
1112 – Chief Audit Executive Roles Beyond Internal Auditing	GC			
1120 - Individual Objectivity	GC			
1130 - Impairment to Independence or Objectivity	GC			
1200 - Proficiency and Due Professional Care				
1210 - Proficiency	GC			
12120.A2 Fraud	GC			
1210.A3 Systems	GC			
1220 - Due Professional Care	GC			
1220.A2 Systems	GC			
1230 - Continuing Professional Development	GC			
1300 - Quality Assurance and Improvement Program				
1310 - Requirements of the Quality Assurance and Improvement Program	GC			
1311 - Internal Assessments	GC			
1312 - External Assessments	GC			
1320 - Reporting on the Quality Assurance and Improvement Program	GC			
1321 - Use of "Conforms with the IPPF"	GC			
1322 - Disclosure of Nonconformance	GC			

	GC	PC	NC	NA
2000 - Managing the Internal Audit Activity				
2010 - Planning	GC			
2010 - Systems	GC			
2020 - Communication and Approval	GC			
2030 - Resource Management	GC			
2040 - Policies and Procedures	GC			
2050 - Coordination	GC			
2060 - Reporting to Senior Management and the Board	GC			
2070 - External Service Provider				NA
2100 - Nature of Work				
2110 - Governance	GC			
2110.A2 Systems	GC			
2110.A1 Ethics	GC			
2120 - Risk Management	GC			
2120.A1 Systems	GC			
2130 - Control	GC			
2130.A1 Systems	GC			
2200 - Engagement Planning				
2201 - Planning Considerations	GC			
2210 - Engagement Objectives	GC			
2220 - Engagement Scope	GC			
2220.A1 Systems	GC			
2230 - Engagement Resource Allocation	GC			
2240 - Engagement Work Program	GC			

	GC	PC	NC	NA
2300 - Performing the Engagement				
2310 - Identifying Information				
2320 - Analysis and Evaluation				
2330 - Documenting Information				
2340 - Engagement Supervision				
2400 - Communicating Results				
2410 - Criteria for Communicating				
2420 – Quality of Communications				
2421 – Errors and Omissions				
2430 – Use of "Conducted in Conformance with the IPPF"				
2431 – Engagement Disclosure of Nonconformance				
2440 – Disseminating Results				
2450 - Overall Opinions				
2500 – Monitoring Progress				
2600 – Resolution of Senior Management's Acceptance of Risks				
Code of Ethics				

GC	Generally conforms
PC	Partially conforms
NC	Does not conform
NA	Not applicable / Not assessed

Opinion of the IIA Evaluation Committee

a. The IIA Evaluation Committee endorses the opinion that the internal Audit Unit (AU) of The Global Fund generally conforms to the mandatory elements of the International Professional Practices Framework and the Charter of the OIG.

b. The IIA Evaluation Committee acknowledges that the actions plans committed to by the OIG, satisfactorily address the gaps to conformance and the opportunities for continuous improvement raised by the IIA Assessors. The IIA Evaluation Committee draws attention to the timely implementation of these action plans.

c. The IIA Evaluation Committee appreciates the commitment to professional improvement of the OIG to better contribute to The Global Fund's control environment, as presented in this External Quality Assessment (EQA) on conformance with the IIA's Standards, and reflected in the summary of stakeholders' feedback.

3 – OIG Action Plans

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Gaps to Conformance with the IIA Standards (AU)	OIG Action Plan	Opinion of the IIA Evaluation Committee
Recognising Mandatory Nature of Standards **Standard 1010** Section 11 of the OIG Charter, and the related foot note (4), indicate the Standards applicable to the OIG's audits and investigations. The Charter, is consistent with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA). Specifically, Section 11 of the Charter states that, *"The work practices of and functions provided by the OIG itself are…. to …. conform with the prevailing international Standards and guidelines (4), and best practices."* Footnote (4) further states that, *"These include the 'International Standards for the Professional Practice of Internal Auditing' issued by the Institute of Internal Auditors, Inc. ("IIA"), Code of Ethics issued by the IIA…. as may be amended from time to time."* Furthermore, paragraph 16 of the Inspector General's terms of reference, further require that the OIG is to "*maintain the highest Standard of work and ensure adherence to the 'Code of Ethics and International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors' (the IIA Standards) ….".* However, the mandatory nature of the IPPF, as required by Standard 1010, is not recognised in the Charter, notwithstanding, the clear reference to the IIA's IPPF in footnote 4 of section 11 of the Charter. This results in OIG partially conforming with this Standard. The OIG has agreed to propose revisions of foot note (4) of the charter to the AFC during its meeting in July 2022. The revisions are expected to recognise the mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing for its internal auditing activities, in the Charter of the OIG.	The OIG will propose revisions of foot note (4) of the charter to the AFC during its meeting in July 2022. The revisions will recognise the mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing for its internal auditing activities, in the Charter of the OIG. Owner: Head of Professional Services Unit Date: 31 July 2022	● The IIA Evaluation Committee endorses the OIG Action Plan

Opportunities for Continuous Improvement	OIG Action Plans
1.Engagement Planning, fraud risk assessment **Standards 2200 & 2210** The Audit Unit (AU) considers fraud risk at the engagement level at various points in the audit process. Fraud risk assessment is often considered as a cross-cutting theme in the Audit Planning Memorandum (APM). Another principal element is the Fraud Risk Assessment Checklist (FRAC), prepared during the planning phase, which summarises key fraud risk factors and mitigating considerations. However, we noted the following during our review: • The rationale for, and supporting documentation of underlying specific fraud risk mitigation measures are not referenced in the FRAC; • Apart from data manipulation risks, FRACs do not cover non-financial fraud risks. Other non-financial fraud risks that the AU have identified are addressed in the harmonised audit programme, and the results documented in the APM. • The AU has the appropriate capacity and training for engagement level fraud risk consideration as required by Internal Auditing Standards. However, there is an opportunity to involve Investigations Unit (IU) staff systematically in fraud risk assessments during the planning of audit engagements; • The OIG could benefit from updating its fraud risk assessment during completion of engagements to improve subsequent activities, such as proactive or reactive investigations and providing input to intelligence gathering, as appropriate.	The AU in collaboration with the IU and the Professional Services Unit (PSU) will evaluate the engagement level fraud risk assessment procedures, along with the FRAC, and update the processes to ensure that financial and non-financial fraud risk assessments are consistently considered in either the Audit Planning Memorandum or the FRAC for both country and secretariat engagements. The evaluation will include how the underlying work, supporting the assessment conclusions, is referenced in the planning section of the engagement files. The OIG will routinely identify specific engagements where the related fraud risk assessments will be performed jointly by the AU and IU to leverage their respective strengths and enhance cross-unit training. At a minimum, these will include all engagements in countries with high risk, as determined by internationally published indices, and high impact based on disease burden and funding allocation. Furthermore, at the conclusion of country engagements, the portfolio fraud risk assessment and overall risk levels will be updated as part of the intelligence gathered during the engagement. Owner: Head of Professional Services Unit Date: 30 June 2022

Opportunities for Continuous Improvement	OIG Action Plans
2. Risk based Annual Audit Plan **Standard 2010** The OIG reviews IT controls as part of relevant audit engagements. The OIG also requests the external auditor to perform dedicated IT audit procedures, in addition to their normal procedures, to ensure that key IT risks at the Secretariat are addressed. However, there is no formally documented coverage plan to assure there are no gaps in the combined coverage of IT risks, in particular with respect to the IT General Controls in the six IT processes which underpin the automation of all the macro processes at the Global Fund. As a result, there is an opportunity to improve the visibility over the coverage of IT risks, and formalise the nature of the combined assurance delivered in collaboration with the external auditor. Also, in the first phase of risk assessment for the annual audit plan, the items in the Secretariat audit universe are quantitatively ranked by residual risk. An automated process feeds data into the model/data-mart directly from source systems within the Global Fund with the computations taking place within the model. The model itself was not audited. However, a high-level review identified two potential opportunities for improvement, one relating to the assessment of two IT related variables, and one relating to the calculation of the overall residual risk.	The OIG will update its annual risk assessment processes with a rolling plan for IT risks that shows how key IT processes are routinely addressed in audit/advisory engagements. This will include general IT controls, key IT processes, the assurance provider, audit work performed on IT risks and timelines for the next review. The rolling plan will be done in consultation with the external auditors and other assurance providers that address overall IT risks at the Global Fund. The rolling plan will also formally address validation procedures that may be required to support any reliance placed on the work performed by the external auditors and other assurance providers, over any significant IT risks where appropriate. In parallel, the OIG will undertake a review of the model used to calculate residual risk, including an evaluation of the variables effecting IT risks. This will be completed by August 2022 for first use in the preparation of OIG's 2023 annual risk assessment. Owner: Head of Professional Services Unit Date: 31 August 2022

Opportunities for Continuous Improvement	OIG Action Plans
3. Monitoring Progress **IIA Standard 2500** The External Quality Assessment (EQA) team interviewed 16 senior stakeholders for constructive feedback as part of this EQA. The balanced results produced some interesting suggestions for OIG to consider. Key and consistent feedback from the stakeholders was the need to improve the Agreed Management Action (AMA) process. Some of the feedback, such as too many or too detailed AMAs, was not corroborated by the sample of AMAs (and related means of validation) reviewed by the EQA team. Notwithstanding, the volume of other AMA related suggestions, such as the agreement and closure processes being too long, suggest that there is an important opportunity to revisit the AMA process with a view to improving the customer experience and satisfaction.	The OIG will enhance the current AMA processes by; a. Engaging with the members of the Management Executive Committee, their direct reports and AMA focal persons at the Secretariat to identify the specific pain points. Where necessary but without compromising the integrity of the process, the OIG will refine the underlying stakeholder engagement model for the AMAs. b. Refining existing templates to link AMA's to the audit findings and root causes. c. Training both OIG staff and Secretariat focal points for AMAs to ensure understanding and consistent use of the templates, Owner: Head of Professional Services Unit Date: 30 June 2022

Opportunities for Continuous Improvement	OIG Action Plans
4. Governance **Standard 2110** There have been three advisory engagements of Board Governance (2014, a limited scope follow-up in 2015 and a new review in 2017). There have also been various audits that have targeted important elements of Governance in the Secretariat such as • Strategy audit in 2016 • KPI framework in 2016 and a follow up in 2018 • Risk Management in 2017 • Human resources in 2019, and • Ethic and Integrity in 2019 However, the OIG is yet to perform an end-to-end governance review at the Secretariat level looking at the overall effectiveness of organisational performance management and accountability.	The OIG will evaluate the need to perform a holistic governance review at the secretariat as part of its next annual risk assessment for the 2023 audit plan. In the meantime, it will continue to monitor the existing AMAs from previous audits which targeted important elements of governance at the Secretariat level. Owner: Head of Professional Services Unit Date: 30 October 2022

Opportunities for Continuous Improvement	OIG Action Plans
5.Coordination and Reliance **Standard 2050** There is good coordination between OIG and • the Office of the Chief Risk Officer, • the Technical Evaluation Reference Group (TERG) and • the external auditor – see also Opportunity for Improvement n.2 (Standard 2010). There is also coordination with other second line functions to varying degrees on a "when needed basis". However, there is no formal Assurance Map detailing the different assurance providers, internal and external, at TGF. An Assurance Map details the roles and responsibilities of the second lines of defense, OIG, the external auditor and any other significant assurance providers, to assure there are no overlaps or gaps between them. There is an on-going discussion between the OIG and the Risk Management Department to address this, recognizing that developing an Assurance Map is not OIG's responsibility.	a. The OIG will further engage with the Chief Risk Officer on the need for an overall Assurance Map at the Global Fund. Where agreement is reached with a sponsor at the Secretariat, the OIG will engage with the assurance providers to develop an Assurance Map for the GF as part of its advisory services. b. In parallel, the OIG will continue its current approach to coordination, and collaborate with other assurance providers of the GF to ensure provision of effective and efficient assurance services to the organization. Owner: Head of Professional Services Unit Date: 31 December 2022

4 - Voice of the Customers

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The EQA team interviewed 16 senior stakeholders including Audit Committee, Strategy Committee, Ethics and Governance Committee and selected members of the Management Executive Committee of the Secretariat, including the Executive Director. The main cross cutting feedback from the interviewees are summarized below.

WHAT WORKS WELL AT AU	WHAT COULD BE DONE BETTER AT AU
1. Robust independence 2. The Inspector General's leadership 3. Professional. Solid audit operating procedures. Investigations handled with sensitivity. 4. Respected and appreciated for the work they do to contribute to donor confidence. 5. Well resourced 6. Trusted advisor 7. Principled	1. Agreed Management Actions (AMAs). Agreement process too long. Preconceived ideas? Clearance process rigid. 2. Value for money by increasing focus on larger, strategic issues with greater impact, and less smaller findings. 3. Greater focus on in-country fraud risks taking into account TGF's governance model, i.e. everything from the Country Coordinating Mechanisms (CCMs) and Local Fund Agents (LFAs) through to the 'last mile, the 'last step'. 4. More recognition for issues already being addressed by the Secretariat 5. Issue final reports faster, especially for the Investigations Unit. Split Investigation reports into two: Facts and AMAs. 6. Limit 'advisory' and 'value for money' engagements to those that leverage OIG's in-house expertise. 7. Clarify roles between Ethics, Human Resources and the Investigations Unit with respect to misconduct, in-Secretariat vs. in-country. 8. Less of a Geneva-centric financial culture, more of an in-country program implementation mindset.

5 - Conclusions per IIA Standard

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Standard – 1000 Purpose, Authority, and Responsibility

The purpose, authority, and responsibility of the internal audit activity of the Office of the Inspector General (OIG) are formally defined in the Charter of the OIG consistent with the mission of internal audit, as per section 1 of the Charter.

The Inspector General (IG) periodically reviews the Charter and presents it to the board for approval via the Audit and Finance Committee (AFC). The last revision was submitted to the AFC on the 29th of March 2019, and was approved by the Board on the 16th of May 2019.

The Charter, which covers the OIG's internal audit and investigation mandates, is consistent with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA), as are the Terms of Reference of the IG. However, the mandatory nature of the IPPF, as required by Standard 1010, is not recognised in the Charter, resulting in OIG partially conforming with this Standard. The OIG has agreed to propose revisions of foot note (4) of the charter to the AFC during its meeting in July 2022. The revisions are expected to recognise the mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing for its internal auditing activities, in the Charter of the OIG.

Standard - 1100 Independence and Objectivity

The IG has a direct reporting line to the Board through the AFC, as detailed in Section 3 of the Charter, which states that the OIG is an independent unit of TGF *"…reporting directly to the Board through the AFC of TGF."*

The seven criteria of organisational independence detailed by the Standards are fully met by the OIG, in particular the two relating to Board involvement in the approval of the remuneration of the IG, and the approval of decisions regarding the appointment and removal of the IG. The Board is also directly involved in the annual performance appraisal of the IG.

Furthermore, OIG's independence was identified by key stakeholders as one of its main strengths.

The objectivity of all OIG staff is formally validated each year when they sign the TGF Code of Conduct (CoC). The CoC applies to all employees of TGF. Additionally, Annex A of the CoC, a Code of Ethics and Professional Conduct consistent with IIA's Code of Ethics, is exclusive to OIG staff.

Standard – 1200 Proficiency and Due Professional Care

The TGF audit unit (AU) is culturally and gender diverse, speaks 13 languages and has the following mix of qualifications and competencies:
- An average of 16 years' work experience, with 5 years' experience within OIG.
- A range of professional qualifications including 9 Certified Internal Auditors, 10 qualified accountants, 2 CISAs, and 1 CFE.

OIG undertook a Gartner "Audit Department Skills Diagnostic" dated February 2020 to analyse the team's skills and proficiencies relative to the audit activity's priorities. OIG has taken these findings into account in developing its training and other skills development priorities.

OIG has implemented a Learning Framework, designed to align personal development of team members with OIG and TGF goals and fill skills gaps where they exist. Each staff member is allocated a notional budget for staff training. Specific training needs are identified during the performance of engagements and in the staff appraisal process, considering the individual's career path and OIG's objectives. Spontaneous training is also undertaken in response to specific engagement needs. OIG supports staff in earning professional qualifications. New hires receive "on-boarding" training.

OIG maintains a pool of external consultants, renewed and vetted every two years, to provide additional specialised skills and capacity on specific engagements. Long-term temporary consultants are deployed on multiple engagements to fill periodic staff vacancies. Consultants receive training on TGF and OIG working methods, and are subject to monitoring by in-house staff.

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Standard – 1300 Quality Assurance Improvement Program

The OIG has a quality assurance and improvement programme that covers engagements and overall quality assurance. Audit quality indicators are included in monthly reports distributed to the audit management team.

At the engagement level, five quality champions (lead auditors) conduct peer reviews of files, aided and evidenced by quality assurance checklists prepared at the end of fieldwork. OIG is considering using an automated tool to identify programmable checks of audit files, and a new position has been created for a dedicated quality assurance resource.

Annual self-assessments, covering all the IIA Standards, are carried out in January/February in order to release annual report dated February. The 2020 report was presented to the AFC in March 2021. The 2020 exercise yielded a "Generally Conforms" overall assessment with six "Opportunities for continuous improvement".

The previous External Quality Assessment (EQA) by Moore Stephens, dated February 2018, also arrived at a "Generally Conforms" overall assessment. The six "Gaps" / opportunities for improvement identified by that EQA were all reported as addressed by the OIG in the 2020 Annual Report.

Standard – 2000 Managing the Internal Audit Activity

The IG and AU establish a risk-based audit plan to determine the annual priorities of the OIG, consistent with TGF's goals. The plan is based on two audit universes, one for the Secretariat, containing 50 macro processes (excluding two for the OIG), and one for more than 120 recipient countries. The planning process is the same for both and can be broken down into 3 phases.

Phase 1 is quantitatively driven. An automated process calculates residual risk scores and ranks the universes accordingly. The highest 20 to 25 scores from each universe go through to phase 2. Whilst our review did not include an 'audit' of the automated process that computes the residual risk scores, we did note two opportunities for improvement. See section 5, point 2 of 'Opportunities for Continuous Improvement'.

Phase 2 is qualitatively driven. Qualitative factors and input from stakeholders are incorporated into the plan. The shortlisted countries and Secretariat processes are debated within the AU, reprioritised and divided into component activities of highest risk. The audit team also seeks input from internal and external stakeholders on key areas that need to be prioritised in the audit plan. The highest value-add ideas progress to phase 3.

Phase 3 is the final review from which the top ideas are further analysed for the top opportunities for audits, cross cutting (transversal) audits, advisory and/ or value for money reviews. The audit team evaluates how the plan addresses the key risks in the corporate risk register and strategic priorities of the organisation. The overall coverage from the combined engagement types is then assessed against the AU's coverage Key Performance Indicators approved by the Board.

The approved plan is continuously monitored throughout the year to address changes in risks and, where relevant, changes are proposed to the AFC for approval during the year.

Notwithstanding the robust risk-based annual audit planning process described above, there is a potential opportunity to increase audit coverage of IT General Controls. See section 5, point 2 of 'Opportunities for Continuous Improvement'.

The Management Executive Committee (MEC) see the annual audit plan proposal before it is presented to the AFC. The plan, together with the required budget, are submitted to the AFC for approval in October. The same is presented to the Board in November.

At the beginning of the year, the AU undertakes a high-level planning exercise in which specific staff members are allocated to projects, considering the complexity and nature of the engagement, the specific skills required and development opportunities. Consultants and multi-engagement contractors are also considered to fill skill gaps and vacancies.

Principal policies and procedures are maintained in the Audit Manual, last updated in May 2020, and the Procedures Library.

The four primary assurance providers, of importance to the AU, are Local Funding Agencies (LFAs), second line of defence assurance providers, the Technical Evaluation Reference Group (TERG) and the external auditor. There are varying degrees of ongoing coordination with these groups throughout the year, some of which are more or less formal. The audit team engages with the LFAs during each country audit. The audit team also conducts quarterly meetings with the external auditors, which include coordination discussions on how relevant risks are addressed by each party. The audit team also engages with the TERG for annual planning, scoping and executing various assignments.

Coordination could be further enhanced by the creation of an Assurance Map for TGF. This opportunity is not a direct responsibility of the OIG, it is a shared responsibility among various assurance providers. Furthermore, this opportunity was identified by OIG before this EQA. See section 5, point 5 of 'Opportunities for Continuous Improvement'.

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Standard – 2000 Managing the Internal Audit Activity/Cont.

The IG formally reports to the AFC, three times a year, in March when the annual report for the prior year is presented, in July as a mid-year update, and in October when the plan for the following year is submitted. The Executive Director (ED) and the MEC receive the same updates. Additionally, the IG formally presents to the Board twice each year, in May (an updated version of the March report to the AFC) and in November (an updated version of the October report to the AFC).

The formal reports include updates on performance relative to the audit plan, the results of audit reports issued since the prior update, significant risk and control issues, the implementation status of Agreed Management Actions (AMAs), and any other matters that require the attention of the Board and/or the MEC.

Standard - 2100 Nature of Work

The AU evaluates and contributes to the improvement of the organisation's governance, risk management, and control processes through the engagements it performs, which it prioritises using a risk-based planning approach.

With respect to Governance, there have been three advisory engagements of Board Governance between 2014 and 2017 and numerous Secretariat audits that have targeted important elements of governance and organizational performance management including Strategy (2016), the Key Performance Indicator framework audit and follow up (2016 and 2018 respectively), Risk Management (2017), Human resources (2019) and Ethics and Integrity (2019). However, to date there has not been an audit of Secretariat Governance that takes a holistic look at the effectiveness of organisational performance management and accountability. See section 5, point 5 of 'Opportunities for Continuous Improvement'.

Risk management was last audited in 2017 with some follow-up work performed in 2019, as reported in the 2019 annual report. The approved audit plan for 2020 included a full risk management audit, however, the plan was subsequently revised to take account of the risks emerging from the Covid 19 pandemic. Consequently, the Risk Management audit, along with others, was replaced with engagements such as the Management of the COVID-19 Response Mechanism and, the Emergency Preparedness audit.

With respect to control processes, and in addition to regular audits performed each year, the AU also performs engagements that are specifically focused on TGF's key internal controls, the policies and procedures relating to key processes, and compliance with the same.

The following engagements are examples; Audit of Global Fund Key Organizational Controls (May 2021), Audit of Global Fund Internal Financial Controls (March 2021) and Global Fund Internal Controls - Compliance with Key Internal Policies Including Operational, Financial and Procurement Controls (March 2016)

Standard – 2200 Engagement Planning

Engagement planning is a strength of the TGF Audit Unit. Planning information is drawn from a range of information sources including: the secretariat country team, macro and programmatic indicators, TGF's risk management function, and previous OIG and other assurance providers' findings. Country audit planning includes building insights into specific challenges, understanding and documenting high-level processes, considering mitigating mechanisms, and perspectives of the in-country stakeholders.

The Audit Planning Memo is a comprehensive summary of the planning phase. It contains an analysis of strategic and programmatic objectives, significant risks and related controls identified, and tailored audit objectives from which the detailed work plan is derived. It also contains a staffing model and budget, including for consultant resources.

Principal internal procedures and policies include Operational Policy Manual and Finance and Budgetary Guidelines, Ethics and Integrity Framework, Key Organisational Controls. OIG is also an independent observer on the Executive Grant Management Committee, and is asked to review revision to policies. AU work programmes are derived in part from these policies and criteria.

The established scopes of the engagements included in our review were sufficient to achieve the engagement objectives.

The AU considers fraud risk at the engagement level at various points in the audit planning process. A principal element in that consideration is the Fraud Risk Assessment Checklist (FRAC) which summarises key fraud risk factors and mitigating considerations.

Our review noted opportunities for the AU and the Investigation Unit (IU) to jointly enhance the fraud risk assessment procedures performed as part of engagement planning, in particular with respect to country audits, and to jointly perform such assessments to leverage their respective strengths and enhance cross-unit training. See section 5, point 1 of 'Opportunities for Continuous Improvement'.

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Standard – 2300 Performing the Engagement

The eight files reviewed generally contained sufficient reliable, relevant and useful information to achieve the engagements' objectives. Root causes are analysed. Files are also approved by a quality assurance manager, the Head of Audit, and the Inspector General, prior to final reporting, as evidenced by an electronic "Ecosign" signature for each file. Most working papers are digitally stored and access to them is controlled using Teammate+, a cloud-hosted service, which consistently contains evidence of supervisor and manager review. Other material is stored on TGF network, subject to TGF IT security provisions.

Standard – 2400 Communicating the Results

TGF's audit reports are concise, clear, balanced and the culmination of continual interaction with stakeholders throughout the audit process. They adequately communicate the engagement's objectives, scope and results.

The fact that the reports are published on TGF's website, and that TGF often operates in complex environments with multiple stakeholders, means that final reports take longer to finalise than would otherwise by the case. This delay is mitigated by the "debriefing" process which summarises factual preliminary results of audit work as soon as the field work is complete.

Standard - 2500 Monitoring Progress

The Team Mate Plus (TMP) system is used by the AU to monitor the progress of Agreed Management Actions (AMAs). Each AMA has an assigned owner from the auditee and the AU. Both owners have access to TMP to monitor and update implementation progress. Automatic notifications are sent by TMP when action plans are due and when they have been completed. The AU assigned owner then validates the implementation before the AMA is reported as completed.

Detailed AMA progress reports are produced each month for senior management. AMA reports are presented to the AFC three times a year, and to the Board twice a year.

One of the main opportunities to emerge from the stakeholder feedback interviews, as part of this EQA, was an opportunity to improve the AMA process, in particular the development, alignment and closure of AMAs. See section 5, point 3 of 'Opportunities for Continuous Improvement'.

Standard – 2600 Communicating the Acceptance of Risks

Discussions with the IG confirmed that there have not been any cases of the Secretariat accepting levels of residual risks that may be unacceptable to the organisation, and which required the IG to communicate those matters to the Board for resolution.

There are nonetheless exceptional instances where a report finding does not result in an AMA. These instances are clearly reported as such in the published audit report itself.

All audit reports are reviewed by the AFC and then by the Board prior to being published on TGF's website, making them available to the public, as per the Policy for the Disclosure of Reports Issued by the OIG, sections 9 to 11. Consequently, the Board is informed of all OIG audit findings that do not result in an AMA.
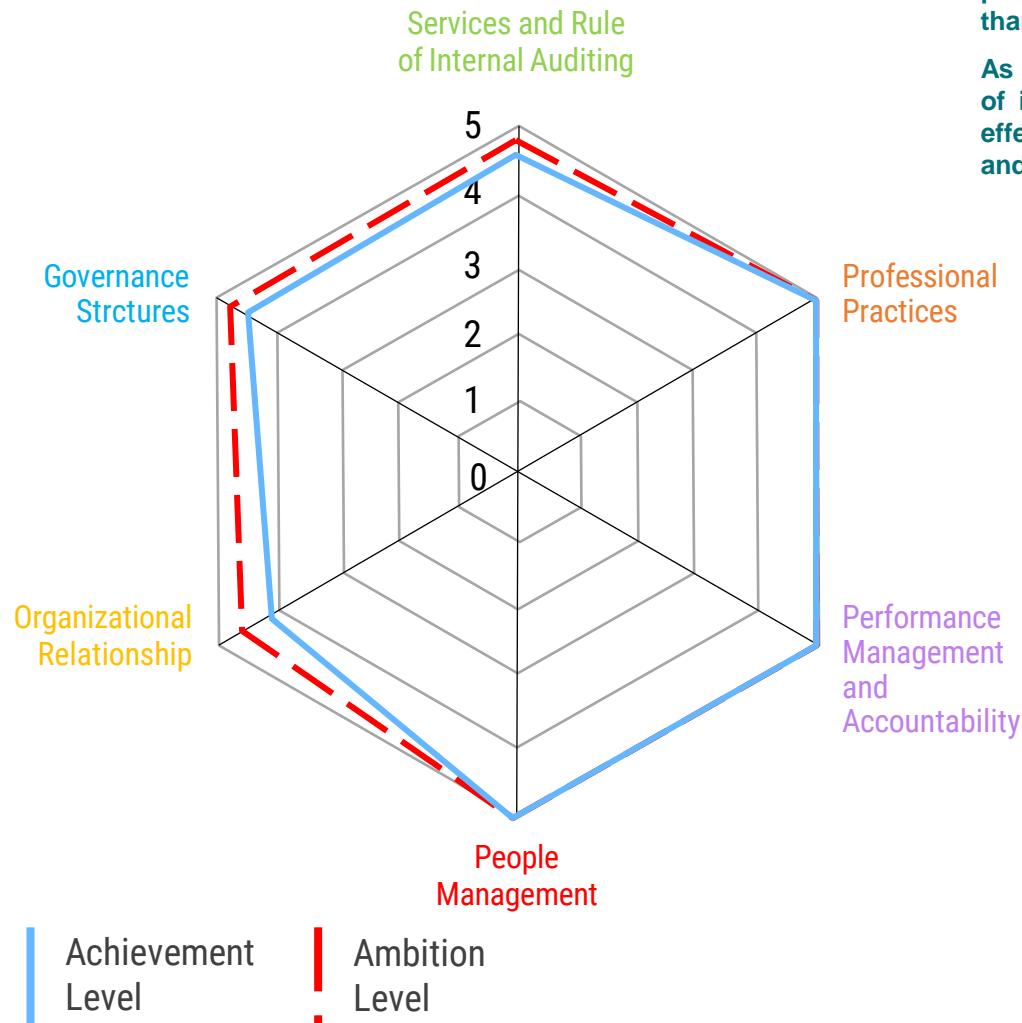
Appendix 1 - Ambition model

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General
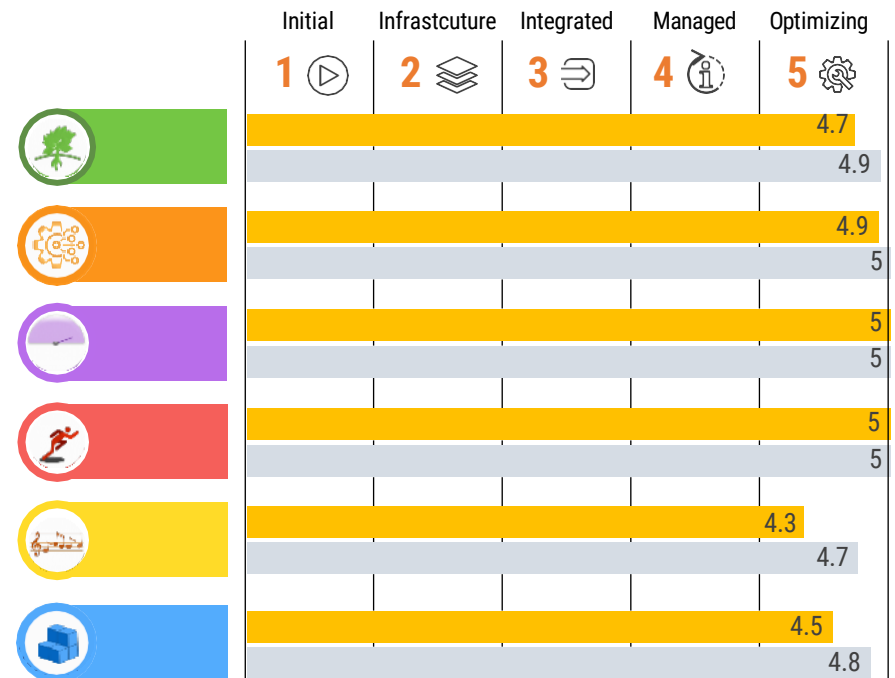
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THEMES

Services and Rule of Internal Auditing

Professional Practices

Performance Management and Accountability

People Management

Organizational Relationship

Governance Strctures

5
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Achievement Level — Ambition Level

The IIA Ambition Model is the adequate framework for ever-increasing broader recognition of the effectiveness of the Audit Unit.

The IIA Ambition Model provides levels of ambition and concrete best practices that can serve as guidelines for a Head Internal Audit wanting more than just meeting professional standards.

As such The IIA Ambition Model shows the steps in progressing from a level of internal auditing typical of a less established organization to the strong, effective, internal audit capabilities generally associated with a more mature and complex organization.

INTERNAL AUDIT AMBITION MODEL - SCORECARD

	Initial 1	Infrastcuture 2	Integrated 3	Managed 4	Optimizing 5
					4.7
					4.9
					4.9
					5
					5
					5
					5
					5
					4.3
					4.7
					4.5
					4.8

Achievement Level   Ambition Level

Appendix 2 - EQA Objectives, Scope & Methodology

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General

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Objectives of the EQA

The principal objectives of the EQA of the Audit Unit of the OIG were to:

- Assess conformance with the mandatory elements of the IIA IPPF

- Assess effectiveness in providing assurance and consulting services to The Global Fund.

- Assess maturity relative to the IIA Maturity Model, to identify opportunities, offer recommendations for improvement, and provide counsel for performance improvement.

Methodology of the EQA

To accomplish the objectives:

- The EQA team reviewed documentation submitted by OIG at the EQA team's request

- Prepared and executed 8 Thematic Workshops with OIG staff members, consistent with the methodology established by IFACI Certification for an EQA

- Reviewed a sample of audit projects and associated work papers and reports

- Conducted interviews with 16 key OIG stakeholders.

Scope of the EQA

- The scope of the EQA addressed the activities of the Audit Unit of the OIG, as set forth in the Charter of the OIG approved by the Board of the Global Fund. This Charter defines the authority and responsibility of the OIG.

Reporting Period

- The EQA took place from the 11th October to the 13h December 2021.

- The reporting period covered the years from 2017 to 2021 and was based only on the information made available when field work was substantially completed.

Appendix 3 - List of Interviews and files reviewed

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Stakeholders interviewed

	Date	Name	Title
1	18 Oct	Michael Ruffner	Chair of the Audit and Finance Committee
2	18 Oct	Edward Ouko	Vice Chair of the Audit and Finance Committee
3	20 Oct	Mark Edington	Head of Grant Management
4	20 Oct	Harley Feldbaum	Head of Strategy and Policy Hub
5	21 Oct	Rahul Singhal	Chief Risk Officer
6	22 Oct	Adda Faye	Chief Financial Officer
7	22 Oct	Osamu Kunii	Head of Strategy Investment & Impact Division
8	25 Oct	Nick Jackson	Ethics Officer
9	26 Oct	Michael Johnson	Chief Information Officer
10	26 Oct	Gunilla Carlsson	Strategy Committee Vice Chair
11	27 Oct	Dr. Sumi Sakai	Ethics and Governance Committee Vice Chair
12	27 Oct	Dr. Carolyn Gomes	Strategy Committee Chair
13	28 Oct	Marijke Wijnroks	Chief of Staff and acting Head of Human Resources
14	28 Oct	Magda Robalo	Ethics and Governance Committee Chair
15	29 Oct	Fady Zeidan	General Counsel and Head of Legal & Governance
16	29 Oct	Joanne Steel	Specialist, OIG Liason & Portfolio Review, Grant Management
17	16 Nov	Peter Sands	Executive Director

Selection of Audit Engagements

Type of Audit	Audit Name	Year
Country audit	Côte d'Ivoire	2020
Country follow-up audit	Democratic Republic of Congo	2020
Country audit	Indonesia	2020
Secretariat advisory	IT Strategy	2020
Secretariat audit	Continuity & Grant Oversight of Country Programmes (during COVID)	2021
Country audit	Philippines	2021
Secretariat audit	Grant Closure Process	2021
Secretariat audit	COVID 19 Response Mechanism	2021

Nb: A 9th file was also partially reviewed, the Secretariat audit of Key Organizational Controls in 2021

Appendix 4 - Definition of terms & Conformance ratings

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Conformance with Standards is a technical term borrowed from the quality management discipline. It is not about complying with the letter of the Standard. Someone who is in conformance with a Standard is expected to achieve the spirit of the Standard. This is consistent with a principles based approach.

Rating	Definition
Generally Conforms	**GC** – "Generally Conforms" means that the assessor or the assessment team has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual Standard or elements of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual Standard or element of the Code of Ethics and at least partial conformity to the others within the section/category. There may be significant opportunities for improvement, but these should not represent situations where the activity has not implemented the Standards or the Code of Ethics, and has not applied them effectively or achieved their stated objectives. As indicated above, general conformance does not require complete or perfect conformance, the ideal situation, or successful practice, etc.
Partially Conforms	**PC** – "Partially Conforms" means that the assessor or assessment team has concluded that the activity is making good-faith efforts to comply with the requirements of the individual Standard or elements of the Code of Ethics or a section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the Standards or the Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the internal audit activity and may result in recommendations to senior management or the board of the organization.
Does Not Conform	**DNC** – "Does Not Conform" means that the assessor or assessment team has concluded that the internal audit activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many or all of the objectives of the individual Standard or element of the Code of Ethics or a section or major category. These deficiencies will usually have a significantly negative impact on the internal audit activity's effectiveness and its potential to add value to the organization. These may also represent significant opportunities for improvement, including actions by senior management or the board.

THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA

Strategic Evaluation for the Office of the Inspector General
Investigations Unit - External Quality Assessment – December 2021

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OPINION

Conform in general with CII Uniform Principles & Guidelines[1]; All 2017 EQA Recommendations either cleared or no longer relevant.

Preamble

The **Investigations Unit (IU)** within the Office of the Inspector General at the Global Fund is managed and staffed by a highly professional, well-resourced team who perform their duties in a sophisticated, rigorous, robust manner. Their contribution to the achievement of the Global Fund's strategic goals and operational objectives is highly valued by all stakeholders, especially reinforcing donor confidence, by upholding the Global Fund's no-tolerance policy towards fraud, corruption, and - increasingly - SEAH[2]. Investigations are handled with the required sensitivity that they deserve by their very nature. Transparency, through publication on the Global Fund's extranet of all their investigation reports, is a unique characteristic amongst the practices of comparable global entities.

Conclusion

In conclusion, to summarize the results of our EQA:

- All relevant recommendations from the previous EQA in 2017 have either been completed or are no longer relevant
- IU continues to generally conform with industry best practices like the *CII Principles & Guidelines*
- We are confident that IU is functioning as optimally as can be within the current Covid-19 constraints.

Complementary to our positive opinion on the functioning of OIG's Investigations Unit, we suggested certain Areas For Improvement, and some potential enhancements, which we consider worthy of consideration for implementation. These are based on additional best practices from respected sources (CII, ISO, EU) to advance to an even higher level of operational effectiveness and proficiency.

Areas For Improvement

The AFIs have been discussed and OIG Action Plans formulated in response:

- Revise the *OIG Charter* in respect of roles & responsibilities to support the organization's response to SEAH matters
- Have IU's *Standard Operating Procedures* (SOPs) reference more directly the 47 paragraphs in the *CII Uniform Principles & Guidelines*
- SOPs to include references to recently published 6 volumes of *CII General Principles* for conducting core investigative activities, together with input from *ISO 37001* & *37002* respectively
- Ensure SOPs adhere to a common format, update and appropriate review process
- Clarity of OIG, Ethics Office, and Human Resources roles with respect to Global Fund employee misconduct investigations needs resolving
- Whilst acknowledging OIG's mandate in counter-fraud activities, explore leadership / championing of fraud awareness initiatives & training between IU and second line functions
- To expedite reporting, IU to consider issuing a Fact report, followed by respective AMAs in a 2nd stage.

Acknowledgments

We very much appreciated the level of unreserved cooperation afforded us by the Head of Investigations and IU staff, as well as from OIG in general, especially everyone's excellent reactivity to our numerous requests for documentation, explanations, and technical discussions throughout the duration of this assignment.

Hugh H. Penri-Williams, CCEP-I CFE CGAP CRMA CGEIT CRISC CIA CISA CISM CCSA PIIA ITIL-F

Eric R. Freudenreich, PAIB CFE CIA CRMA COSO

2 - Conformance with *CII Uniform Guidelines & Principles*

The Global Fund to Fight AIDS, Tuberculosis and Malaria
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		General Principles & Definitions	GA	PA
1	1	Each Organization shall have an Investigative Office responsible for conducting investigations.	✓	
2	2	The purpose of an investigation by the Investigative Office is to examine and determine the veracity of allegations[1] of corrupt or fraudulent practices as defined by each institution including with respect to, but not limited to, projects financed[2] by the Organization, and allegations of Misconduct on the part of the Organization's staff members[3].		✓*
3	3	The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be subject of investigations and shall also be free from improper influence and fear of retaliation.	✓	
4	4	The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.	✓	
5	5	Appropriate procedures shall be put in place to investigate allegations of Misconduct on the part of any staff member of an Investigative Office.	✓	
6	6	Each Organization shall publish the mandate and/or terms of reference of its Investigative Office as well as an annual report highlighting the integrity and anti-fraud and corruption activities of its Investigative Office in accordance with its policies on the disclosure of information.	✓	
7	7	The Investigative Office shall take reasonable measures to protect as confidential any non-public information associated with an investigation, including the identity of parties that are the subject of the investigation and of parties providing testimony or evidence. The manner in which all information is held and made available to parties within each Organization or parties outside of the Organization, including national authorities, is subject to the Organization's rules, policies and procedures.	✓	
8	8	Investigative findings shall be based on facts and related analysis, which may include reasonable inferences.	✓	
9	9	The Investigative Office shall make recommendations, as appropriate, to the Organization's management that are derived from its investigative findings.	✓	
10	10	All investigations conducted by the Investigative Office are administrative in nature.[4]	✓	
11	11	Misconduct is a failure by a staff member to observe the rules of conduct or the standards of behavior prescribed by the Organization.[5]	✓	
12	12	The Standard of Proof that shall be used to determine whether a complaint is substantiated is defined for the purposes of an investigation as information that, as a whole, shows that something is more probable than not.[5]	✓	

Generally **A**dequate
Partially **A**dequate

* Explained at end of table

[1]This may include indicators of fraud or corruption. [2]This may be applicable to projects executed or implemented by the Organization. [3]Organizations may also include allegations of misconduct by vendors providing goods and services to their Organization as part of their investigatory purpose. [4]Where fraud is involved, the Investigative Office may assist the responsible national authorities by providing expert advice, support and resources during the course of criminal investigations where appropriate and where mutually agreed. [5]The Organizations of the United Nations system have defined misconduct as "failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant." (Staff Rule 110.1). [6]Based on the jurisprudence of the United Nations Administrative Tribunal (UNAT) the standard should be reasonable conclusions supported by adequate evidence. [7]Or by any staff member of the Organization.

		Rights and Obligations - Witnesses and Subjects	GA	PA
13	1	A staff member who qualifies as a "whistleblower" under the rules, policies and procedures of the Organization shall not be subjected to retaliation by the Organization.[7] The Organization will treat retaliation as a separate act of Misconduct.	✓	
14	2	The Organization may require staff to report suspected acts of fraud, corruption, and other forms of Misconduct.	✓	
15	3	The Organization shall require staff to cooperate with an investigation and to answer questions and comply with requests for information.	✓	
16	4	Each Organization should adopt rules, policies and procedures and, to the extent that it is legally and commercially possible, include in its contracts with third parties, provisions that parties involved in the investigative process shall cooperate with an investigation.	✓	
17	5	As part of the investigative process, the subject of an investigation shall be given an opportunity to explain his or her conduct and present information on his or her behalf. The determination of when such opportunity is provided to the subject is regulated by the rules, policies and procedures of the Organization.	✓	
18	6	The Investigative Office should conduct the investigation expeditiously within the constraints of available resources.	✓	

Generally **A**dequate
Partially **A**dequate

		Rights and Obligations - Witnesses and Subjects	GA	PA
19	1	The Investigative Office should examine both inculpatory and exculpatory information.	✓	
20	2	The Investigative Office shall maintain and keep secure an adequate record of the investigation and the information collected.	✓	
21	3	The staff of the Investigative Office shall take appropriate measures to prevent unauthorized disclosure of investigative information.	✓	
22	4	The Investigative Office shall document its investigative findings and conclusions.	✓	
23	5	For purposes of conducting an investigation, the Investigative Office shall have full and complete access to all relevant information, records, personnel, and property of the Organization, in accordance with the rules, policies and procedures of the Organization.	✓	
24	6	To the extent provided by the Organization's rules, policies and procedures and relevant contracts, the Investigative Office shall have the authority to examine and copy the relevant books and records of projects, executing agencies, individuals, or firms participating or seeking to participate in Organization-financed activities or any other entities participating in the disbursement of Organization fund	✓	
25	7	The Investigative Office may consult and collaborate with other Organizations, international institutions, and other relevant parties to exchange ideas, practical experience, and insight on how best to address issues of mutual concern.	✓	
26	8	The Investigative Office may provide assistance to and share information with other Investigative Offices.	✓	

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		Procedural Guidelines - Complaints	GA	PA
27	1	The Investigative Office shall accept all complaints irrespective of their source, including complaints from anonymous or confidential sources.	✓	
28	2	Where practicable, the Investigative Office will acknowledge receipt of all complaints.	✓	
29	3	All complaints shall be registered and reviewed to determine whether they fall within the jurisdiction or authority of the Investigative Office.	✓	
30	4	Once a complaint has been registered, it will be evaluated by the Investigative Office to determine its credibility, materiality, and verifiability. To this end, the complaint will be examined to determine whether there is a legitimate basis to warrant an investigation.	✓	
31	5	Decisions on which investigations should be pursued are made in accordance with the rules, policies and procedures of the Organization; decisions on which Investigative Activities are to be utilized in a particular case rest with the Investigative Office.	✓	
32	6	The planning and conduct of an investigation and the resources allocated to it should take into account the gravity of the allegation and the possible outcome(s).	✓	

Generally **A**dequate
Partially **A**dequate

		Procedural Guidelines - Investigative Activity	GA	PA
33	1	The Investigative Office shall, wherever possible, seek corroboration of the information in its possession.	✓	
34	2	For purposes of these guidelines, Investigative Activity includes the collection and analysis of documentary, video, audio, photographic, and electronic information or other material, interviews of witnesses, observations of investigators, and such other investigative techniques as are required to conduct the investigation.	✓	
35	3	Investigative Activity and critical decisions should be documented in writing and reviewed with managers of the Investigative Office.	✓	
36	4	Subject to the Organization's rules, policies and procedures, if, at any time during the Investigation, the Investigative Office considers that it would be prudent, as a precautionary measure or to safeguard information, to temporarily exclude a staff member that is the subject of an investigation from access to his or her files or office or to recommend that he or she be suspended from duty, with or without pay and benefits, or to recommend placement of such other limits on his or her official activities, the Investigative Office shall refer the matter to the relevant authorities within the Organization for appropriate action.	✓	
37	5	To the extent possible, interviews conducted by the Investigative Office should be conducted by two persons.[8]	✓	
38	6	Subject to the discretion of the Investigative Office, interviews may be conducted in the language of the person being interviewed, where appropriate using interpreters.	✓	
39	7	The Investigative Office will not pay a witness or a subject for information. Subject to the Organization's rules, policies and procedures, the Investigative Office may assume responsibility for reasonable expenses incurred by witnesses or other sources of information to meet with the Investigative Office.	✓	
40	8	The Investigative Office may engage external parties to assist in its investigations.	✓	

[8] Interviews of subjects should be conducted by two investigators. For interviews of complainants, witnesses and other persons, the number of interviewers depends on the nature and the circumstances of the case.

2 – Conformance with CII Uniform Principles & Guidelines (pub. 2009, 2nd ed.)

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		Procedural Guidelines - Findings	GA	PA
41	1	If the Investigative Office does not find sufficient information during the investigation to substantiate the complaint, it will document such findings, close the investigation, and notify the relevant parties, as appropriate.	✓	
42	2	If the Investigative Office finds sufficient information to substantiate the complaint, it will document its investigative findings and refer the findings to the relevant authorities within the Organization, consistent with the Organization's rules, policies and procedures.	✓	
43	3	Where the Investigative Office's investigative findings indicate that a complaint was knowingly false, the Investigative Office shall, where appropriate, refer the matter to the relevant authorities in the Organization for further action consistent with the Organization's rules, policies and procedures.	✓	
44	4	Where the Investigative Office's investigative findings indicate that there was a failure to comply with an obligation existing under the investigative process by a witness or subject, the Investigative Office may refer the matter to the relevant authorities in the Organization.	✓	
45	5	The Investigative Office may consider whether it is appropriate to refer information relating to the complaint to the appropriate national authorities, and the Investigative Office will seek the necessary internal authorization to do so in cases where it finds a referral is warranted.[9]	✓	

Generally Adequate
Partially Adequate

[9] In some Organizations the decision and the referral of a matter to national authorities may be taken by another internal office.

		Review & Amendment of Policies and Guidelines	GA	PA
46	1	Any amendments to the Guidelines will be adopted by the Organizations by consensus.	✓	
47	2	Any Organization may publish these Principles and Guidelines in accordance with its policies on the disclosure of information.	✓	

* The CII Preamble states inter alia that: *"these General Principles do not, and are not intended to bind any Organisation, its Investigative Office, or its personnel and are to be utilized within the framework of each Organisation's Policies."* In line with its *Charter*, the OIG does not investigate employee misconduct. That is performed by the Human Resources Department as defined in the Global Fund *Employee Handbook*. Since this differs from the customary practice by IGs in similar agencies, such as UNHCR and UNICEF, we therefore regard this situation as **P**artially **A**dequate. There is an outstanding AMA that seeks to clarify the employee misconduct investigation mandates at the Global Fund.

3 - Monitoring of EQA Recommendations previously issued in 2017 by Moore Stephens

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#	2017 Moore Stephens EQA Recommendations Follow-Up / Current Gap(s) Identified, if any	Status	2021 Comments
1a	A clear division should be made between proactive and reactive investigation work once it has gone through screening. At present, it is either complaint- led or based on intelligence. Consideration should be given to either the creation of a dedicated proactive team, or by way of ring-fencing individual(s) within each of the Regional Reactive Investigations teams.	N/A	IU assessed the resourcing and given the amount of reactive cases versus proactive cases this was not feasible. IU were also restructured in 2018 and the Intel & Analysis team was disbanded.
1b	Consideration should be given to creating 'Simple' and 'Complex' categorisation. Given the lack of detail at the initial referral stage, the case should be re-visited at Stage 2 or 3 when more detail should be available to make a better informed decision.	Completed	IU evolved this concept and completed using priority and effort axis; see SOP02.
1c	At present, there are two named officers on each case (i.e. Officer in Charge and Investigating Officer). To meet best practice and give better continuity/succession, three officers should be identified, namely the Officer in Charge (OIC – likely to be the Investigations Manager), Investigating Officer and Second Officer.	Completed	Case assessment form now indicates Manager, Lead Investigator, and Second Chair.
2a	It is recommended that the vacant Intel post is filled as a matter of priority	N/A	Restructured in 2018, post abolished. New IU structure includes a senior intelligence specialist.
2b	I&A to complete an intelligence pack at the outset of an investigation	N/A	Restructured in 2018, team abolished.
3	Consideration should be given to providing more insight for the Audit and Finance Committee on the aggregate picture of case closures, trends, emerging threats etc.	Completed	See progress update reports and Annual reports.
4	It is recommended that short-term secondments take place between OIG staff (both internally with Audit) and wider with relevant Secretariat teams. To ensure maximum benefit, skill-sets should match and there should be clear, mutually beneficial reasons for the secondment.	Completed	IU staff were / are being seconded to the Secretariat and the Audit Unit.
5	Consideration should be given to streamlining the Case Management System to allow documents to be loaded into it (as opposed to the current system of running the Z: drive in parallel).	N/A	This has budget implications. Current efforts focused on improving and enhancing 1OIG/CMS.
6	The decision to close or report a case is always documented. However, to ensure consistency across the teams, a standardised Decision Closure Form should be designed and utilised.	Completed	Investigation Outcome Form with recommendation to close or report case is completed and shared with CAP members.
7a	Stage 3 of the Stakeholder Model should be flexed on a case-by-case basis to provide a more realistic timeframe. This should be determined (and re- visited) on available evidence.	Completed	SEM stage 3 has been revised in the Case Management System, and the amount of estimated weeks for stage 3 is variable.
7b	Consideration should be given to recruiting additional capacity in French-speaking staff	Completed	New Manager fluent in French, and language abilities always taken into account from CV screening onwards.

4 - Investigation Reports Review Results

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We assessed the quality of **Investigation Reports**, since that can be of crucial importance should any such investigations lead to contested legal proceedings. Typical areas of focus were: formatting & proofing; disclosure of documents reviewed; qualifications of the expert(s); staying within an expert's true area of expertise; how factual assumptions are expressed; opinion statement; writing quality (clear, direct, explicit, precise, certain,…).

They are most notable, in positive terms, for these characteristics**:**
- Cover page design, table of contents, and summary
- Well-written
- Easy-to-read
- Impressive formatting
- Use of citations from literature and authoritative sources to bolster a report's credibility.

Areas For Improvement
Executive summaries could be improved by systematically including: key amounts, dates, fraud categories, and conclusions; format harmonization across the examined timeframe This would result in a more powerful report.

Points for follow-up

Assess the opportunity to review "Agreed Management Actions" (AMA) in so far as:
- Whilst the primary objective of investigations in general is NOT to issue recommendations, this undertaking is specifically mandated by the OIG Charter.
- The Investigations Unit should report the facts of a case at the earliest opportunity, then raise awareness of risks through programming, where appropriate, at a later point.
- Check the frequency of changes in report formats/layout, and strive for minimal modifications once a suitable version has been decided.

5 - Action Plans

The Global Fund to Fight AIDS, Tuberculosis and Malaria
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AFI	Opportunities for continuous improvement	Action Plans
2 & 11	OIG and the Secretariat are subject to distinct roles & responsibilities to support the organization's response to SEAH matters. The OIG *Charter* describes its mandate regarding human rights abuse but does not explicitly address its role in SEAH matters.	OIG shall propose a *Charter* revision at the AFC July 2022 meeting, which shall explicitly recognize OIG's mandate under SEAH. Owner: Head of Professional Services Unit Date: 31 July 2022
05 & 06 & 17	IU conducts investigations in line with *CII Principles & Guidelines.* It also voluntary adopted the *EU Whistleblower Directive** by incorporating relevant elements into its *Standard Operating Procedures* (SOPs). Standards issued by the International Organization for Standardization, while not mandatory, present opportunities for IU to further mature its practices. Specifically*, ISO 37001:2016 Anti-bribery management systems* and *ISO 37002:2021 Whistleblowing management systems - Guidelines* are opportunities to further enhance IU's SOPs.	IU shall review related ISO standards and CII's *Core Investigative Activities* to incorporate applicable sections into IU's SOPs. Co-Owners: Head of Professional Services, Head of Investigations Date: 30 September 2022
07	OIG has a stakeholder engagement model outlining key phases of its activities and how findings are communicated to various stakeholders. It updates the Secretariat and Audit & Finance Committee on key issues prior to final report publication. Investigations by nature are diverse and do not follow conventional timelines. Nevertheless, some stakeholders expressed a desire to see investigation reports issued faster. IU to seek opportunities within their processes to expedite reporting.	To ensure priority cases are issued promptly, the IU shall review the resourcing model for the different types of cases. Co-Owners: Head of Professional Services, Head of Investigations Date: 30 September 2022
10	*Standard Operating Procedures* provide detailed instructions on how to conduct IU activities, linked to quality control measures. SOPs can be refined by further linking them to specific clauses within *CII Principles & Guidelines*, whenever possible also by using flowcharts instead of text charts.	PSU & IU shall define an approach that outlines criteria, frequency, and processes to review and approve SOPs, which shall be linked to relevant CII clauses, incorporating flowcharts where applicable. Co-Owners: Head of Professional Services, Head of Investigations Date: 30 September 2022
13	IU staff possess diverse professional qualifications, enabling effective delivery of its mandate. Such professional qualifications require compliance with certain Codes of Professional Ethics / Codes of Professional Standards, which might not necessarily align with the Global Fund's *Code of Conduct*, although mitigated by the inclusion in Annex A of specific requirements applicable only to OIG staff. There is an opportunity to ensure that potential differences between requirements under CII and Association of Certified Fraud Examiners codes are addressed.	OIG shall engage with the Ethics Officer to analyze the ACFE Codes' requirements, compare them with the the Global Fund's OIG Code of Conduct, and prepare revisions to the latter where judged appropriate. Co-Owners: Head of Professional Services, Head of Investigations Date: 30 June 2022

Appendix 1 - Scope, Objectives and Methodology

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

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Objectives - EQA OIG IU

Principal objectives of the EQA of the OIG Investigations Unit:

- Assess conformance with the 47 *CII Uniform Principles and Guidelines* and voluntarily adopted by IU

- Monitor the status of 11 recommendations issued during the *2017 OIG IU EQA* performed by Moore Stephens

- Assess the level of professional practices for the investigative cycle outlined in IU's *Stakeholder Model 2.0*: whistleblowing alerts, triage, case management, investigative fieldwork resulting in Letters of Findings, report structure, recommendation issuance (AMAs), follow-up, recoveries management

- Review the accuracy, quality, and timeliness of the whole investigation cycle

- Review OIG's **I Speak Out Now!** program fostering fraud awareness and encouraging willingness to report potential wrongdoing

- Take note of self-assessments, a peer benchmarking exercise, and a staff skills inventory that were recently conducted

- Provide encouragement and suggestions for further enhancements

- With consideration for OIG IU's business continuity, examine the Global Fund's plans for *ISO/IEC 22301:2019 Societal security - Business continuity management systems - Requirements* certification in early 2022.

Scope - EQA OIG IU

- The EQA scope addressed the activities of the OIG Investigations Unit, as set forth in the Charter of the OIG, approved by the Board of the Global Fund, defining OIG's overall authority and responsibility.

Methodology - EQA OIG IU

To accomplish the objectives:

- The EQA team reviewed documentation submitted by OIG at the EQA team's request

- Reviewed all 11 investigation reports published between March 2019 and July 2021, including associated confidential work papers, received detailed presentations from the respective investigator(s) involved

- Reviewed IU's 25 *Standard Operating Practices*

- Conducted interviews / reviewed documentation for specific activities: Complaint Screening System, Case Management System, Digital Forensics (incl. CISO interview), **I Speak Out Now!** program, Quality Control, Recruitment

- Additionally, conducted interviews with Professional Services Unit staff who support IU inter alia for Communications, and Knowledge Management

- Contributed to 16 Board and Management Stakeholder interviews about their perception of OIG's performance, incl. follow-up clarifications from the Ethics Officer, and the Chief of Staff / acting Head of HR.

Reporting Period - EQA OIG IU

- The EQA was performed between 11 October and 15 December 2021

- The reporting period covered 2019 to 2021 based on information made available during our fieldwork with 13 days on-site, remainder remotely.

- The Global Fund provided our team with securely configured PCs and personal IDs/passwords to enable access to various OIG systems, inter alia for confidential material related to investigations.

Appendix 2 - List of Interviewees

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

Appendix 2 - List of Interviewees

Office of the Inspector General

Inspector General - Tracy STAINES

Associate Specialist OIG - Nuria MOLES CIFRIAN

Investigations Unit (19 FTE)

Head of Investigations - Kathryn (Katie) HODSON and her staff: 2 Managers, 4 Senior Investigators, 6 Investigators, plus various other functional levels.

Professional Services Unit (11 FTE)

Collins ACHEAMPONG - acting Head of PSU (promoted Head of PSU DEC21)

Rita BENITEZ - Knowledge Management Officer

Xhevahire (Djeva) HUSENAJ - Business Process Manager

Francisco INFANTE - Engagement Management and Performance Associate

Theshika KASSEN - Senior Specialist, Strategy and Projects (promoted Strategy, Quality & Operations Manager DEC21)

Pamela OKEYO - Administrative Assistant

Osama SHAH - Performance Information & Data Analytics (promoted Analytics & Insights/Transformation Manager DEC21)

Dougal THOMSON - Communications Specialist

NB PSU primarily for administrative, logistical, technical support, procedural clarifications, action plan agreement & subsequent monitoring

Appendix 3 - List of Interview Topics

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

The Institute of
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Investigations Unit

- All eleven investigation reports published from March 2019 to July 2021 (see Appendix 4)
- Complaint Screening System
- Case Management System
- Forensic Lab installation & location*
- Fraud Awareness (an IU Senior Investigator also serves as CII liaison)
- **I Speak Out Now!** (incl. completing the e-learning module ourselves**)***
- On-boarding Program
- Quality Control Review
- Recoveries Management Process
- Recruitment

Professional Services Unit

Knowledge Management

Communications

* Business Continuity concerns about physical location of the associated IS/IT equipment resulted in a meeting with the IT Dept.'s Chief Information Security Officer, Steven RAMSDEN, accompanied by Nicolas DYEN, Srikumar MOHANKUMAR, and subsequent emails from Rumen STEFANOV; see audit report *21-006 Emergency Preparedness*.

** Consists of 6 eLessons: *Coercion, Collusion, Corruption, Fraud, Human rights violations, Product issues*.

 *** To assist in clarifying the responsibility for fraud awareness activities, a further interview & exchange of correspondence took place with the Ethics Officer, Nick Jackson.

NB On 16NOV21 Bureau Veritas renewed the Global Fund's *ISO/IEC 27001:2013 Information technology - Security techniques - Information security management systems - Requirements* certificate. Preparations well under way for *ISO 22301:2012 Societal security - Business continuity management systems - Requirements* certification in March 2022.

Appendix 4 - Investigation Reports reviewed

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

The Institute of
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All Investigation Reports published from March 2019 to July 2021

Nature of the Investigation	Title	Year
Misappropriation of daily subsistence allowances	**Namibia**	**21-012**
Misappropriation of funds in HIV grant	**Malawi**	**21-011**
Prohibited practices compromised procurement in a tuberculosis program	**Pakistan**	**21-007**
Corrupt and coercive practices, including sexual exploitation and abuse, by a recipient of grant funds in Ghana	**Misconduct Affecting GF Grants (Ghana)**	**21-005**
Sub-contractor invoice fraud resulted in substantial overcharging	**Nigeria Supply Chain**	**21-002**
Procurement of Sub-standard Long-Lasting Insecticidal Nets	**Tana Netting**	**21-001**
Fraudulent procurements and payments under Global Fund grants	**Sierra Leone**	**20-011**
Kickbacks and other unauthorized uses of funds	**Salary Fraud & Abuse**	**20-004**
Internet phishing fraud resulting in loss of US$481,541 of grant funds	**Senegal**	**19-020**
Collusion and fraud in the procurement of a bed net storage warehouse	**Haiti**	**19-012**
Tender manipulation and overpricing in Malaria grant	**DRC**	**19-006**

NB Summaries of some of these reports appear as Case Studies on the **I Speak Out Now!** website!

Appendix 5 - Audit Reports consulted

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

The Institute of
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The Institute of Internal Auditors

Audit Reports published from March 2019 to May 2021

Specific reasons for consultation	AMAs	Title	Year
Absence of consideration for potential associated fraudulent activity	3	Key Organizational Controls Audit	21-009
Absence of consideration for potential associated fraudulent activity	1	COVID-19 Response Mechanism (C19RM)	21-008
Concerns about IU systems & installations: CSS, CMS & digital forensics	3	Emergency Preparedness	21-006
Absence of consideration for potential associated fraudulent activity	4	Internal Financial Controls Audit	21-003
Fraud Risk Assessment Checklist	1	Global Fund Grants in the Democratic Republic of Congo implemented by Population Services International	20-013
Fraud Risk Assessment Checklist	4	Global Fund Grants in the Republic of Côte d'Ivoire	20-007
Recoveries Management interview preparation	1	Global Fund Recoveries Management Processes	20-006
Joint responsibility for fraud awareness initiatives & Ethics Office	5	Managing Ethics and Integrity at the Global Fund	19-016
Employee misconduct responsibility shared between HR & Ethics Office	5	Global Fund Human Resources Management Processes	19-007

* because they dealt with matters within the scope of the Investigations Unit, namely ethics, fraud awareness & fraud risk assessment

Appendix 6 - Areas For Improvement

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

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#	Title	Annex(es)	Status
00	Structure & Rationale		
01	Create electronic & hardcopy libraries for OIG reference materials		explained as covered by 1OIG
02	Leadership of Anti-Fraud Training at the Global Fund		see Action Plans
03	Write a 'potted history' of the Global Fund's OIG from an EQA viewpoint		covered by PSU Knowledge Management
04	Inconsistent manner to designate currencies and other syntax concerns		send Glossary to Communications Dept.
05	ISO 37001 Anti-Bribery management systems		see Action Plans
06	ISO 37002 Whistleblowing management systems - Guidelines		see Action Plans
07	Elapsed days between Letter of Findings and report publication with AMAs	Cases list with dates	see Action Plans
08	Clearly distinguish and treat IU AMAs separately from AU AMAs	Simulated Split of AMAs	withdrawn UFN
09	OIG only issues AMAs, not Recommendations that are not agreed upon		withdrawn; clarified with historical context
10	Standard Operating Procedures need considerable enhancement.		see Action Plans
11	ALL Global Fund Internal Misconduct investigations should be handled by OIG IU		Dealt with by an outstanding AMA
12	Investigation Report Formats (layout, style & content) require correction	Proposed Investigation Report template	withdrawn; format change cycle extended
13	Potential non-compliance of CFEs with ACFE Standards		see Action Plans
14	Poacher turned Game Keeper		withdrawn; covered by planned 2022 LFA model review
15	Create RASIC Charts to clearly identify/delineate AU/IU/PSU activities	RASIC Chart definitions & example	withdrawn; considered unnecessary by IU
16	Confusing use of 'traffic light' ratings in OIG Annual/Progress Reports	A oig2020progress_report p21-22 B oig2020progress_repor p23-24	PSU clarifications accepted
17	Adopt & incorporate additional CII Guidance issued in 2019/21		see Action Plans
18	Exposure & retaliation while performing cyber forensics on the Internet	A Online Investigations - 5 Mistakes Putting You at Risk B Secure and Anonymous Online Investigations	withdrawn; OIG do not consider this to be an 'at risk' practice
19	Build a 'Fraud Tree' to illustrate the typical frauds committed against the Global Fund	ACFE Report to the Nations 2020 Fraud Tree	under consideration for ISON!

Appendix 7 - List of Documents Consulted

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

The Institute of
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Terms of Reference Chair and Vice-Chair of the Board of the Global Fund to Fight AIDS, Tuberculosis and Malaria
TERMS OF REFERENCE OF THE COORDINATING GROUP APR16
CHARTER OF THE AUDIT AND FINANCE COMMITTEE NOV19; CHARTER OF THE ETHICS AND GOVERNANCE COMMITTEE NOV19; CHARTER OF THE STRATEGY COMMITTEE NOV19
Board and Supportive Structures diagram DEC16
Executive Director Terms of Reference NOV16

Brand Identity Book & Messaging Framework For Employees JUN21
CODE OF CONDUCT FOR GLOBAL FUND EMPLOYEES DEC20 plus Annex A*: Code of Ethics and Professional Conduct for Employees in the Office of the Inspector General (*together with Adobe Sign | HR_CodeofConduct_OIG_AnnexA_2021); Annex B: Child Protection
Code of Conduct for Governance Officials FEB21
DECLARATION OF INTEREST FORM – INSTRUCTIONS AUG13
Global Fund - EA blueprint 2021-22
Global Fund Style Guide JAN11 (discontinued)
iLearn Online Learning 01NOV21
Local Fund Agent - Conflict of Interest Procedures DEC19
My Code - My Responsibility – Code of Ethical Conduct for Country Coordinating Mechanism Members FEB21
Policy on Conflict of Interest JUN20
Preventing and detecting possible misuse of funds (internally dated MAY13)
Q2 2021 Performance & Accountability Report 09AUG21
Risk and Assurance Planning at the Global Fund JUN16
Sanctions Panel Procedures - Relating to the Code of Conduct for Suppliers DEC20
Strategic Performance Report mid-2021 46th Board Meeting
Terms of Reference of the Global Fund Ethics Officer JUN21
The Ethics and Integrity Framework of the Global Fund to Fight AIDS, Tuberculosis and Malaria NOV14
The Global Fund Policy to Combat Fraud and Corruption NOV17
The Global Fund's Operational Framework on the Protection from Sexual Exploitation and Abuse, Sexual Harassment, and Related Abuse of Power JUL21
Whistle-blowing Policy and Procedures for the Global Fund to Fight AIDS, Tuberculosis and Malaria APR19

Allegation Categories Merged 20170413
Audit and Finance Committee Report - The Office of the Inspector General - 2020 Annual Report Including an Annual Opinion on Governance, Risk Management and Internal Controls MAY21
Investigations Unit Org Chart OCT21 (nominative version!)
OIG External Quality Assessment – Investigations Walkthrough 11OCT21
OIG Investigations Stakeholder Engagement v 2.0 model (internally dated FEB16)
OIG Report 15-2017 Thematic Review of Fraud Reporting By Four International Non-Governmental Organizations JUL17
OIG Writing Style Guide Version 2.0
Policy for the Disclosure of Reports Issued by the Office of the Inspector General MAR14
Prioritization Matrix (Priority/Effort; internally dated 14SEP21)
QAR - IU QAR-2020_self assessment
Screening Report (template, internally dated 29SEP21)
Thematic Review of Fraud Reporting By Four International Non-Governmental Organizations 21JUL17

OIG IU Standard Operating Procedures on OneDrive as at 24OCT21 quoting full internal title vs. external label except for {}

1. - {Case} Intake and Evaluation Process
2. - Case Assessment{s} and CAP {the Case Assessment Panel} Process
3. - Whistle-Blower Protection {from Retaliation}
4. - Referral of Allegations Between Audit and Investigations Units (One OIG SOP)
5. - Investigation Planning
6. *- vacant*
7. **-** Case Management System (CMS)
8. - Field Missions
9. - Physical Site Inspection and Vendor Verification
10 - Investigation Interviewing
11 - Collection of Documentary Evidence
12 - Guidance to {Folder and File Naming Convention} – Best Practice
13 - Digital Forensics {and eDiscovery}
14 - Developing {and} Summarizing Investigation Findings
15 - Agreed Management Action (AMA) {Process}
16 - Investigative Reports and Due Process
17 - Recoveries
18 – {IU Case Post-Closure} Archiving and {Record} Retention
19 - IU {Destruction and Disposal of Case Records} Post Retention Period
20 - Referring Matters to National Law Enforcement Agencies {or to Other Entities}
21 - Modification to {Published} Reports
22 - Investigations Unit (IU) Adherence to the Global Fund Information Classification and Handling Regulations
23 - Quality Control Process {Quality Control of OIG Investigations - Scope and Process}
24 - OIG Hotline Testing
25 - Proactive Investigations
26 - Investigating Sexual Exploitation and Abuse {Investigating Allegations of Sexual Exploitation and Abuse – SOP and Investigative Guidance}

Websites consulted
theglobalfund.org data.theglobalfund.org theglobalfund.org/en/oig ispeakoutnow.org/ ispeakoutnow.org/elessons-en/ and ISON videos on YouTube
LinkedIn: The Global Fund and Office of the Inspector General of the Global Fund   NB We did not consult @globalfund_oig on Twitter

Appendix 8 - Glossary of Acronyms & Abbreviations at the GF

The Global Fund to Fight AIDS, Tuberculosis and Malaria
Strategic Evaluation for the Office of the Inspector General Investigations Unit

The Institute of
Internal Auditors

Appendix 8 - Glossary of Acronyms & Abbreviations at the Global Fund

1OIG	OIG management information monitoring platform
3LM	Three Lines Model (of The IIA, ex-Three Lines of Defense)
3PL	Third Party Logistics (only managing shipment between seller/supplier & buyer)
4PL	Fourth Party Logistics (outsourcing logistics operations to a single partner)
A2F	Access to Funding (Dept. within Strategy, Investment & Impact Division)
AAP	Annual Audit Plan
ACFE	Association of Certified Fraud Examiners
ACP	Anti-Corruption Program (risk-based)
AEC	Audit and Ethics Committee, the Global Fund Board (pre-2016), see EGC
AFC	Audit & Finance Committee, the Global Fund Board (post-2016)
AFI	Area For Improvement
AFR	Annual Financial Reporting
AGYW	Adolescent Girls and Young Women
AIDS	Acquired Immunodeficiency Syndrome
AIP	Annual Implementation Plan
AMA	Agreed Management Action
AMP	Audit Planning Memo
ANTM	Antimalarial medicine
AP	Action Plan
APM	Audit Planning Memo
ART	Anti-Retro Viral Therapy
ARV	Anti-Retro Viral (Coverage/Retention/Therapy/Treatment)
ASP	Additional Safeguard Policy/Policies/Procedures
AU	Audit Unit (within OIG)
AWP	Annual Work Plan
BCP	Business Continuity Plan(ning)
BDB	Breaking Down Barriers
BN	Briefing Note (in OIG AU)
BoD	Board of Directors
BPO	Business Process Officer in OIG PSU
C19	COVID-19 response mechanism & program adaptations
CAAT	Computer Assisted Auditing Technique(s)
CAP	Case Assessment Panel
CAT	Capacity Assessment Tool (during grant-making)
CCM	Country Coordinating Mechanism(s)
CDR	Case detection rate
CFE	Certified Fraud Examiner (ACFE)
CG	Coordinating Group of the Global Fund Board (Chairs & Vice-Ch's of AFC + EGC + SC)
CIA	Certified Internal Auditor (The IIA)
CIA	Confidentiality, Integrity & Availability
CII	Conference of International Investigators (47 Principles & Guidelines in OIG IU SOPs)
CIO	Chief Information Officer
CISO	Chief Information Security Officer
CM	Closure Memorandum
CMS	Case Management System (in OIG IU)
COE	Challenging Operating Environment(s)
COE	Code of Ethics
CoI	Conflict(s) of Interest
COSO ERM	COSO Enterprise Risk Management
COSO IC-IF	COSO Internal Control - Integrated Framework
CPD / CPE	Continuing Professional Development / Continuing Professional Education
CPI	Corruption Perceptions Index published annually by Transparency International
CPR	Country Portfolio Review
CRG	Community Rights & Gender (within Strategy, Investment & Impact Division)
CRIPP	Le Cadre de Référence International des Pratiques Professionnelles (cf. IPPF)
CRO	Chief Risk Officer
CSA	Control Self-Assessment (methodology advocated/certified by The IIA)
CSR	Complaint Screening Report (generated by Screening Analyst in CSS)
CSS	Complaint Screening System (in OIG IU)
CT	Country Team
DEI	Diversity, Equality, and Inclusion
DHIS	District Health Information System (free, open-source health mgmt data platform)
DoI	Declaration of Interest (managed by Ethics Office)
DP	Due Process
DRF	Drug Revolving Fund
DSA	Daily Subsistence Allowance
E/I	Ethical, Integrity (an AMA reporting category)
EA	Engagement Administrator (OIG PSU)
EA	Enterprise Architecture
EA	External Auditor / External Audit(s)
ECI	Ethics and Compliance Initiative (Strategy, Risk Management, Culture, Speaking up and Accountability)
EECA	Eastern Europe and Central Asia
ECG	Ethics & Governance Committee, the Global Fund Board (post 2016, previously covered by AFC)
EO	Ethics Office(r)
EQA	External Quality Assessment (The IIA stipulates 5-yr, OIG applies stricter 3-yr cycle)
ERCD	External Relations & Communications Division
ERI	External Risk Index
ERP	Expert Review Process
ESA	East-Southern Africa
F/F	Financial/Fiduciary (an AMA reporting category)
FA	Fiscal Agent
FiA	Fiduciary Agent
FLDs	First Line Drugs
FM	Financial Management
FPM	Fund Portfolio Manager
FRAC	Fraud Risk Assessment Checklist
FRMAT	Financial Risk Management and Assurance Team
FRMM	Financial Risk Mitigation Measure
FS	Finance Specialist
FX	Foreign Exchange
GAC	Grant Approval Committee
GAM	Global AIDS Monitoring
GAVI	The Vaccine Alliance (in same building on 5th & 6th floors; shared infrastructure!)
GDF	Global Drug Facility
GF	The Global Fund to Fight AIDS, Tuberculosis and Malaria (PPP created 2002)
GFS	Global Fund Financial System

GM	Grant Management (Division)
GMD	Grant Management Division
GOM	Governance, Oversight, Management (an AMA reporting category)
GOS	Grant Operating System (the Global Fund's main business system)
HI	High Impact (countries)
HIV	Human Immunodeficiency Virus
HMIS	Health Management Information Software/System(s)
HOA	Head of Audit (Unit)
HOD	Head of Department in Grant Management Division
HOSS	Horus Online Screening System
HPM	Health Product Management
HR	Human Resources (Department)
HRts	Human Rights
HSP	Health Services, Products (an AMA reporting category)
I&A	Intelligence & Analysis (in IU)
IA	Internal Audit
IAA	Internal Audit Activity (never Function)
IACM	Internal Audit Capability Model
IAM	Identity & Access Management
IASC	Inter-Agency Standing Committee
ICG	In-Country Governance
IDD	Integrity Due Diligence
IG	Inspector General
IIA	Investigations Intake Analyst (OIG IU)
IIA (The)	The Institute of Internal Auditors
iLearn	https://theglobalfund.csod.com/client/theglobalfund/default.aspx the Global Fund's Online Education/Learning platform (internal & external)
ILO	International Labour Organization (to which GFHR contracts are subject!)
INGO	International Non-Governmental Organization(s)
INTOSAI	International Organization of Supreme Audit Institutions
IOF	Investigation Outcome Form (in IU)
IPPF	International Professional Practices Framework (of The IIA; cf. CRIPP in FR)
IPT	Isoniazid Preventive Therapy
IPTp3	Intermittent preventive treatment in pregnancy
IRM	Integrated Risk Model
IRS	Indoor residual spraying
ISO	International Organization for Standardization
ISO 3166	2- & 3-Alpha Country Codes
ISO 4217:2015	Currency Codes
ISO 22301:2019	Information technology — Security techniques — Information security management systems — Requirements (certification desired in near future)
ISO 27001:2013	Information technology — Security techniques — Requirements (the Global Fund was recertified Nov. 2021)
ISO 27002:2013	Information technology — Security techniques — Code of practice for information security controls NB Updated version issued Feb. 2022
ISO 27005:2018	Information technology — Security techniques — Information security risk assessment
ISO 31000:2018	Risk Management - Guidelines
ISO 31010:2019	Risk Management – Risk assessment techniques

ISO 37000:2021	Governance of organizations — Guidance
ISO 37001:2016	Anti-bribery management systems
ISO 37002:2021	Whistleblowing management systems — Guidelines
ISO Guide 73	Risk Management - Vocabulary
ISON	**I Speak Out Now!** www.ispeakoutnow.org the Global Fund's whistleblowing platform internally managed by OIG IU (also see NAVEX for external platform)
ITAC	Information Technology Application Controls
ITGC	Information Technology General Controls
ITP	Impact Through Partnership
IU	Investigations Unit (within OIG)
JIATF	Joint Inter-Agency Task Force
KBPR	Key Business Process Review
KMA	Key Mitigating Action
KP	Key Populations
KPI	Key Performance Indicator
L0	Information Report, No Further Action
L1	Referral Memo (Secretariat / OIG Audit / External Agency)
L2	Oversight Assessment (do not need to be presented to CAP)
L2	Oversight Investigation
L3	Assessment
L3	OIG Investigation
LAC	Latin America and the Caribbean
LFA	Local Funding Agent(s)
LI	Lead Investigator
LLIN	Long-lasting insecticidal net
LMI	Lower Middle Income
LOF	Letter of Findings
LoHP	List of Health Products
M&E	Monitoring & Evaluation (system)
MDAG	Market Dynamics Advisory Group
MDR-TB	Multi-Drug Resistant TB
MDT	Multi-disciplinary Teams, chaired by IU lead investigator for each IU SEA investigation
MEC	Management Executive Committee = Executive Director, Chief of Staff, four Divisions & six 1st level Departments plus IG as permanent Guest!
MFA	Multi-Factor Authentication (for applications & systems login / log-on)
MIC	Middle Income Country
MoU	Memorandum of Understanding (e.g. with GAVI)
MIS	Management Information System(s)
NAVEX	External Whistleblowing Contract Service (see ISON)
NFM3	New Funding Model Three
NGO	Non-Governmental Organization(s)
NIM	National Intelligence Model
NSP	National Strategic Plan
OIC	Officer in Charge (of an IU investigation)
OIG	Office of the Inspector General
OIG QC	Quality Control (in IU)

OPN	Operational Policy Note
ORM	Operational Risk Management
ORR	Operational Risk Register (maintained by the CRO)
OSA	Off shelf availability
OTIF	On time and in full
PAHO	Pan American Health Organization
PAM	Privileged Access Management
PB	Published Report
PCFC	Policy to Combat Fraud and Corruption
PCU	PSEAH Coordination Unit (within the Ethics Office)
PEB	post-exposure prophylaxis (for HIV)
PEPFAR	United States President's Emergency Plan For AIDS Relief
PF	Performance Framework
PHC	Primary Health Care
PI	Proactive Investigations
PLHIV	People living with HIV
PMI	Project Management Institute
PMTCT	Prevention of mother-to-child transmission
PP	Programmatic Performance (an AMA reporting category)
PPC	Portfolio Performance Committee
PPM	Pooled Procurement Mechanism
PPP	Public Private Partnership
PQ	Program Quality
PQR	Price & Quality Reporting
PR	Principal Recipient(s)
PrEB	pre-exposure prophylaxis (for HIV)
PRI	Portfolio Risk Index
PSEAH Champion	Chairs PSEAH Task Force & Steering Committee (= Chief of Staff since 2018)
PSEAH FP	PSEAH Focal Points (obligation for Principal Recipients since April 2021)
PSEAH SC	PSEAH Steering Committee (includes OIG)
PSEAH TF	PSEAH Task Force
PSEAH WG	PSEAH Working Group
PSEC	Private Sector Engagement Committee
PSI	Population Services International
PSM	Procurement & Supply Management
PSU	Professional Services Unit (within OIG)
PUDR	Progress Update and Disbursement Request
PU/DRs	Progress Updates and Distribution Reports
PwC	PricewaterhouseCoopers
QA	Quality Assurance (in OIG PSU)
QAIM	Quality Assurance Improvement Manual
QAIP	Quality Assurance Improvement Program
QC	Quality Control (in OIG IU)
QUART	Qualitative Risk Assessment, Action Planning and Tracking Tool
RC	Recoveries Committee
RCM	Risk Control Matrix/Matrices

RDT	Rapid diagnostic tests
Reputational	an AMA reporting category, sometimes!
RFM	Regional Finance Manager
RM	Regional Manager (in Grant Management Division)
ROC	Record of Conversation
ROI	Return On Investment
RRI	Regional Reactive Investigations teams
RSSH	Resilient & Sustainable Systems for Health
SAI	Supreme Audit Institution(s)
SC	Strategy Committee of the Global Fund Board
SCAF	Supply Chain Assurance Framework
SDG	Sustainable Development Goal of Universal Health Coverage
SEA	Sexual Exploitation & Abuse (now SEAH)
SEA	Southern and Eastern Africa
SEAH	Sexual Exploitation, Abuse & Harassment
SEAH CRP	SEAH Case Review Panel
Secr	Secretariat = Office of Executive Director plus all Divisions & Departments
SEM	Stakeholder Engagement Model (distinct versions for OIG AU & IU)
SFS	Senior Finance Specialist(s)
SI	Strategic Intelligence (within Strategy, Investment & Impact Division)
SIID	Strategy, Investment & Impact Division
SM	Stakeholder Model – distinct versions for AU & IU respectively
SO	Strategic Objective(s)
SOC/SIEM	Security Operations Centre / Security Information Event Management (IT tools)
SOP	Standard Operating Procedure(s) 1 - 5 & 7 - 26 derived from/related to CII P&G
SoW	Statement of Work
SP	Sanctions Panel
SPH	Strategy & Policy Hub
SR	Sub-Recipient
SRH	Sexual and Reproductive Health
SSR	Sub-Sub-Recipient
ST	Strategy target
STC	Sustainability and transition & co-financing
STI	Sexually Transmitted Infections (ex-Sexually Transmitted Diseases)
STOP TB	Stop TB Partnership (administered by UNOPS)
TA	Technical Assistance
TB	Tuberculosis
TERG (ex-TEC)	Technical Evaluation Reference Group (members = CRO, Chief of Staff?,…..)
Three Lines	Three Lines Model (of The IIA, ex-Three Lines of Defense)
TI	Transparency International (see CPI)
TM+	TeamMate+ (Wolters Kluwer internal audit management system; PwC originally)
ToR	Terms of Reference
TRP	Technical Review Panel
TSR	Treatment Success Rate
UG	Uniform Guidelines of the Conference of International Investigators
UHC	Universal Health Coverage, a Sustainable Development Goal
UMI	Upper Middle Income

UN-RIAS	United Nations Representatives of Internal Audit Services community
UNAT	United Nations Administrative Tribunal
UNDP	United Nations Development Program
UNHCR	United Nations High Commissioner for Refugees
UNICEF OIAI	UNICEF Office of Internal Audit & Investigations
Unitaid	global health initiative to prevent, diagnose, treat HIV/AIDS, Malaria, TB
UNOPS	United Nations Office for Project Services
VaR	Value at Risk
VfM	Value for Money (an AMA reporting category, sometimes!)
VMMC	Voluntary male medical circumcision
Wambo	the Global Fund's drug purchasing platform
WCA	West & Central Africa
WHO	World Health Organization
WP	Work Plan / Working Papers
Z: drive	Electronic storage location for confidential OIG, AU, IU & PSU documents

NB As always, be aware of context when researching explanations; no guarantee for accuracy / completeness!

ifaci Certification

attests that
**the Office of Inspector General of
the Global Fund**
to Fight AIDS, Tuberculosis and Malaria
Audit Unit

Global Health Campus Chemin du Pommier 40
1218 Grand-Saconnex Geneva , 1218 Switzerland

has successfully undertaken an
External Quality Assessment
in order to fulfill the requirements of
the International Professional Practice Framework
of the Institute of Internal Auditors
For the period 2018-2021

January 14th, 2022

Benoît HAREL
Chief Executive Officer

IFACI Certification - 98 bis boulevard Haussmann 75008 Paris - France
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attests that
**the Office of Inspector General of
the Global Fund**
to Fight AIDS, Tuberculosis and Malaria
Investigations Unit

Global Health Campus Chemin du Pommier 40
1218 Grand-Saconnex Geneva , 1218 Switzerland

has successfully undertaken an
External Quality Assessment
in order to fulfill the requirements of
the Uniform Principles and Guidelines for Investigations
of the Conference of International Investigators
For the period 2018-2021

January 14th, 2022

Benoît HAREL
Chief Executive Officer

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