

## **Policy for the Disclosure of Reports Issued by the Office of the Inspector General<sup>1</sup>**

### **Introduction**

1. The Global Fund operates in a transparent and accountable manner, as set forth in its [Framework Document](#), its [Strategy](#) and its [Documents Policy](#). In light of these principles, final internal and external assurance, investigation, and Board reports of the Office of the Inspector General (“OIG”) are available publicly. However, the Global Fund also recognizes, as stated in its Documents Policy, that there may be exceptional circumstances where legal or practical constraints require restricted disclosure.
2. This Policy for Disclosure of Reports Issued by the Office of the Inspector General (this “Policy”) defines the principles governing disclosure of reports issued by the OIG and supersedes the Documents Policy where conflicts exist. The Documents Policy continues to apply to all other OIG records and documents.

### **General Principles**

3. The OIG shall report on the activities it undertakes pursuant to its Charter and shall strive for full disclosure, accountability and transparency regarding its own activities, as well as those of the Secretariat and grant recipients.
4. Reports will be written to objectively and succinctly communicate the facts. The content of each report shall be shaped by:
  - a) The objectives and agreed scope of work of each OIG activity;
  - b) Verified and relevant key factual findings, assessments of such findings, and risk-prioritized recommendations or agreed management actions;
  - c) Relevant evidence or supporting details, as deemed appropriate; and
  - d) Comments, observations and compelling counter arguments underpinned with supporting evidence from relevant stakeholders.
5. All final internal and external assurance, investigation, and Board reports (“Final OIG Reports”) will be available publicly, in full, to the maximum extent possible, unless otherwise specified in this Policy.
6. Reports and other documents related to “Consulting Activities” and “Other Services” under the OIG Charter are deemed “records relating to internal deliberative process” under the Documents Policy. Therefore, they are not subject to mandatory public disclosure under this policy and the determination as to whether they are published will be decided by the Inspector General in consultation with the sponsor of the engagement.
7. In addition to individually published Final OIG Reports, the OIG provides the Board, through the Audit and Ethics Committee (“AEC”), with periodic summaries of its activities, including

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<sup>1</sup> As adopted at the Thirty-First Board meeting (Decision Point GF/B31/DP11) in March 2014.

“Consulting Activities” and “Other Services”, and ad hoc matters that may not be captured in individual reports.

8. The OIG may collaborate with peer entities on certain investigations or assurance processes, and disclose and receive sensitive and confidential information as part of such efforts. The OIG may not be compelled to disclose information it deems confidential or sensitive and where the OIG might breach its engagements pursuant to the Whistle-blower Policy.

### **Publication Process**

9. Upon completion of its internal processes, the OIG shall provide the AEC with a copy of each Final OIG Report. The AEC will have an opportunity to provide feedback on such reports, within one week, which will be considered by the OIG.
10. Thereafter, each Final OIG Report shall be distributed for information to all Board members, alternates and focal points and, after one week, shall be published on the Global Fund’s public Internet site.
11. The Global Fund, the AEC and Board members, alternates and focal points shall maintain full confidentiality of each report until its publication.

### **Restrictions**

12. In limited and exceptional circumstances the Inspector General may determine, in coordination with the leadership of both the AEC and the Board, that full public disclosure of a Final OIG Report may not be achieved in order to protect the interests of the Global Fund and its stakeholders or where legal or practical constraints exist. These cases may require postponing publication, redaction of the content, or restricting the distribution or the publication of a Final OIG Report (“Restrictions”). Circumstances warranting Restrictions may include, but are not limited to, situations which could:
  - a) Expose witnesses, whistle-blowers or other individuals to possible retaliation or other adverse consequences;
  - b) Interfere with or impede investigations or other activities by the OIG or other entities, or risk alerting subjects about pending investigations;
  - c) Needlessly expose the Global Fund to the risk of legal action; or
  - d) Aid the perpetration or contemplation of unlawful activities against the Global Fund.
13. In such cases, after seeking input from the Legal Counsel, the Inspector General will propose Restrictions to the leadership of both the AEC and the Board. The leadership of both the AEC and the Board, in consultation with the Inspector General, will consider the proposed Restrictions and determine the appropriate process for approving the proposed Restrictions based on the circumstances of each report.

14. Issues related to Restrictions shall only be discussed in closed or executive sessions of the Board or its relevant committee. Detailed information proposed for redaction or restriction shall be disclosed by the OIG only if the consideration of such information is relevant to the substance of such deliberations.
15. When a Final OIG Report is restricted in a way that nevertheless allows for publication in some form, the Publication Process described in this Policy shall be followed to the maximum extent possible.
16. The Inspector General and the Chair of the AEC shall regularly update the Board on all Restrictions to Final OIG Reports in executive session.

### **Response to public inquiries**

17. The OIG respects procedural due process, which includes maintaining confidentiality of allegations and ongoing activities. Therefore, the Global Fund Board and the Secretariat, and those who have received or provided data related to ongoing OIG activity, will not disclose the nature, scope or substance of any OIG activities, either contemplated or in progress. Public statements are limited to assuring all audiences that relevant information has been passed on to the OIG.