

External Assessment  
Office of the Inspector General  
(FP-TGF-17-119)  
Internal Audit Function  
Report for The Global Fund

Cleared for release

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## Acronyms and abbreviations

IA	Internal Audit
IG	Inspector General
OIG	Office of the Inspector General
QA	Quality Assessment

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# 1. Executive Summary

## 1.1. Background

The *International Standards for the Professional Practice of Internal Auditing* (hereafter “the Standards”) require that an external Quality Assessment (QA) of an internal audit activity must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The qualified assessor or assessment team must demonstrate competence in both the professional practice of internal auditing and the QA process. The QA can be accomplished through a full external assessment or a self-assessment with independent validation.

The Inspector General (IG) discussed the form and frequency of the QA, as well as the independence and qualifications of the external assessor or assessment team, including any potential conflicts of interest, with the Audit and Finance Committee (AFC). Upon consultation with the AFC, the Office of the Inspector General (OIG) of the Global Fund (GF), through a competitive procurement process, selected Moore Stephens LLP as the qualified, independent external assessor to conduct a full external assessment of the OIG’s internal audit (IA) function.

The overall objective of the Office of the Inspector General (OIG) is to provide the Global Fund with independent and objective assurance over the design and effectiveness of controls and processes in place to manage the key risks threatening the achievement of the GF’s objectives, programmes and operations, at both the GF Secretariat and country levels.

In the interests of transparency and accountability, the OIG reports on all of its activities, the results of which are published on the Global Fund website in line with the disclosure policy agreed by the Board. The OIG’s work practices are subject to periodic independent reviews to confirm that they are in conformance with prevailing international standards, guidelines and best practices.

A 2012 external validation of the IA function’s self-assessment concluded that it had only achieved partial conformance with the *Standards*. A follow-up assessment conducted in 2013 noted that considerable progress had been made in implementing the actions required to address all critical areas of weakness and concluded that the IA function could now be deemed generally conformant with all *Standards*. The IA performed a further self-assessment in 2014, the external validation of which concluded that further progress had been made, and that the IA remained generally conformant with the *Standards*.

## 1.2. Opinion as to Conformance with the Standards and Code of Ethics

The IIA’s *Quality Assessment Manual for the Internal Audit Activity*, as updated in 2017, suggests a scale of three rankings when opining on the internal audit activity: “Generally Conforms,” “Partially Conforms,” and “Does Not Conform.” The ranking of “Generally Conforms” means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the *Standards* and the Code of Ethics. “Partially Conforms” means that deficiencies in practice are noted and are judged to deviate from the *Standards* and the Code of Ethics; however, these deficiencies do not preclude the internal audit activity from performing its responsibilities in an acceptable manner. “Does Not Conform” means that deficiencies in practice are judged to deviate from the *Standards* and the Code of Ethics, and are significant enough to seriously impair or preclude the internal audit activity from performing

adequately in all or in significant areas of its responsibilities. A detailed description of conformance criteria can be found in Attachment A.

With regards to the above categorisations, it is our overall opinion that the IA function of the OIG is **generally conformant** with the *Standards* and the Code of Ethics. A detailed list of conformance with individual standards and the Code of Ethics is shown in Attachment A.

The Institute of Internal Auditors also publishes an ‘internal audit process maturity’ matrix<sup>1</sup>. On the basis of the criteria defined therein, we are of the opinion that the overall maturity level of the OIG IA function is **optimised** in all key areas (Policy; Methodology and Process; People; Systems and Information; Communications and Reporting). The full matrix is contained in Attachment B. This represents a clear improvement from the time of the 2014 External Quality Assessment, which itself indicated significant positive change over the preceding 24 months. A common phrase used in the stakeholder interviews to describe the improvement in the OIG’s performance was a ‘sea change’; and we were able to corroborate this to the results of our staff survey, as well as to our review of internal documents and audit files.

In particular, we note significant improvements in the organisation of resources to deliver annual audit plans and provide clear assurance to stakeholders, which was noted as a key weakness in the 2014 EQA. In the previous assessment, we noted that only 11 out of the 28 planned audits were started in the year and only 50% of the approved head count was in post during the period. This led to revisions of the annual audit plans, and weaknesses in the documentation of how the OIG IA function delivered assurance over the key risks identified in the multi-annual planning process. We note in this EQA that not only is the permanent resourcing situation much improved (with only 3 posts vacant at the time of the assessment) but that the IA function has put in place alternative resourcing arrangements with external firms, which allows them to meet planned assurance needs. We also noted improvements in the ways by which the IA function monitors its performance in terms of deadlines and assignment budgets. In our survey of Board members (Annex 1), 90% of respondents ‘agreed’ or ‘strongly agreed’ that ‘the internal audit activity exhibits proficient project management and organisational skills to the timely completion of its audit engagements’ and in the OIG’s own annual satisfaction survey, 90% of respondents from the Board, Audit and Finance Committee felt that the OIG provided an appropriate level of assurance. The IA function has clearly transitioned into a period of stability and high performance.

### 1.3. Objectives, Scope, and Methodology

#### Objectives

- The principal objective of this QA was to assess the conformance of the OIG’s Internal Audit (IA) function with the Standards and the Code of Ethics.
- Moore Stephens LLP also aimed to evaluate the IA function’s effectiveness in carrying out its mission (as set forth in the internal audit charter and expressed in the expectations of GF management), identify successful internal audit practices as demonstrated by the IA function and identify opportunities for continuous improvement to enhance the efficiency and effectiveness of the IA function’s infrastructure, its processes, and the value that it can provide to the GF’s internal and external stakeholders.

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<sup>1</sup> Available in PDF format at <https://na.theiia.org/standards-guidance/Public%20Documents/maturity%20model.pdf>.

## Scope

- The scope of the QA included the IA function of the GF's OIG, the purpose, authority and responsibility of which is set forth in its internal audit charter, approved by the Board. The QA of the OIG's Investigation function is the subject of a separate report.
- The QA was concluded on 1 December 2017, and provides senior management and the Board with information about the IA function as of that date.
- The Standards and the Code of Ethics in place and effective as of January 2017 formed the basis for the QA.

## Methodology

- The QA consisted of a full external assessment of the IA function, whereas previous exercises (in 2012, 2013 and 2015) had comprised an external validation of the IA function's self-assessment;
- The QA was conducted in accordance with the methodology for a full external assessment, as set out in Standard 1312 (External Assessments), as well as Chapter 4 of the IIA's Quality Assessment Manual;
- Prior to the onsite fieldwork, the OIG's IA function compiled the information requested by Moore Stephens LLP as part of their planning procedures. The IA function also answered questions related to internal audit governance, staff, management and processes.
- The IA function identified key stakeholder groups (Board Members of the OIG, and staff and senior management of the IA function) and sent surveys prepared by Moore Stephens to each. The results were submitted directly to Moore Stephens who analysed and shared the results with the IA function.
- Prior to commencement of the on-site fieldwork, the Moore Stephens assessment team held a preliminary discussion with the OIG to discuss the status of the preparation of planning materials, the identification of key stakeholders to be interviewed and the finalisation of logistics related to the QA.
- To accomplish the QA objectives, Moore Stephens LLP reviewed information provided by the OIG function, conducted interviews with selected key stakeholders (including the Audit Committee Chair, senior executives of the OIG and the Secretariat, and IA management and staff), reviewed a sample of audit projects and associated workpapers and reports, reviewed survey data and prepared and completed diagnostic tools consistent with the methodology established in Chapter 4 of the IIA's Quality Assessment Manual.

### 1.4. Summary of Observations

**On the basis of the assessment work carried out, we have concluded that the OIG IA function is well structured and progressive; the *Standards* are well understood, the *Code of Ethics* is being applied, and management maintains useful audit tools and implements appropriate practices. We have also concluded that, based on the criteria defined in the Institute of Internal Auditors' 'internal audit process maturity' matrix, the overall maturity level of the OIG IA function is optimised in all key areas. Consequently, all comments and recommendations made are intended to build on this robust foundation.**

Observations are divided into three categories:

**a) Successful Internal Audit Practices**

This refers to areas where an IA function is already operating in a particularly effective or efficient manner when compared to the practice of internal auditing demonstrated in other internal audit activities. These observations are intended to provide stakeholders with a view of areas where the OIG IA function is performing well against their peers. The successful internal audit practices identified during this QA are summarised below and further detailed in the **Section 2** of this report:

- *Standard 1100 – Organizational Independence* – all individuals interviewed stressed the high degree of independence demonstrated by the IA function;
- *Standard 2200 – Engagement Planning* – risk assessments and planning memos are very comprehensive and take into account the specificities of all entities and topics subject to audit; and
- *Standard 2400 – Communicating Results* – the OIG uses fixed templates for its audit reports, facilitating efficient drafting and quality review and enhancing the professionalism of reports as published on the GF's website, whilst allowing users to compare results and findings across various topics. The IA function also has clear guidelines for communication with key stakeholders during the reporting process, and adheres to these consistently.

**b) Gaps to Conformance with the Standards or the Code of Ethics**

This category refers to areas where the assessment team has concluded that IA function is operating in a manner that falls short of achieving one or more major objectives, or of the Standards or the Code of Ethics, and where an opinion for an individual standard of “partially conforms” or “does not conform” has been given. We have not identified any gaps in the IA function's conformance with the Standards or Code of Ethics.

**c) Opportunities for Continuous Improvement**

These observations relate to opportunities to enhance the efficiency or effectiveness of the IA function's infrastructure or processes. They do not indicate a lack of conformance with the Standards or the Code of Ethics, but rather offer suggestions on how to better align with associated criteria. They may also provide operational ideas based on the experiences of the external assessment team from other internal audit activities. Opportunities for continuous improvement identified during this QA are summarised below and further detailed in **Section 3** of this report:

- *Standard 1000 – Purpose, Authority and Responsibility*: the IA Charter does not codify the requirement of the Inspector General to provide an annual opinion;
- *Standard 1110 – Organizational independence* – the Inspector General's written annual declaration of the OIG's independence is not codified in the IA Charter;
- *Standard 1200 – Proficiency and due professional care* – recruitment is ongoing for three vacant posts at the OIG (one Audit Manager, one Lead Auditor and one Auditor). Whilst this is not, unlike in previous years, impacting the OIG IA's ability to complete their annual plan, focus should be maintained on achieving a full

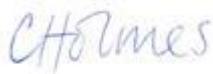
complement of staff;

- *Standard 1210 – Proficiency* – we acknowledge that the OIG IA closely monitors the need for IT audit skills and has access to resources that fulfil current needs. They should continue to review their in-house capacity for IT audit, and regularly consider whether changes in their auditees' IT environment or in auditing technology may make the employment of a full-time IT auditor desirable;
- *Standard 1230 – Continuing Professional Development* – several staff responding to our survey expressed an opinion that feedback did not feed into their career development plans in a structured manner. There was also a perception that the 360-degree feedback mechanism did not allow for unsolicited feedback to be provided, particularly from auditors to managers.

The results of our survey highlighted two particular areas where staff members felt that the procedures were only partially effective. Firstly, certain respondents felt that, in their opinion, feedback had not fed into their annual performance plans/career development plans in a structured manner. Whilst we did not observe evidence of this in the course of our document review, this was mentioned by more than one survey respondent and so we recommend that the OIG consults with staff members to understand the root causes of this perception and take any action deemed necessary.

- *Standard 2400 – Communicating Results* – the OIG IA should maintain their responsiveness to feedback on their audit reports – some interviewees expressed concern that the OIG did not provide sufficient context in their draft reports. The same interviewees, however, did state that they were given sufficient opportunity to provide suggestions on how the contextual information in the draft reports could be expanded upon, and that they were satisfied with the finalised versions of the reports.

Based on our assessment, the contextual information given in each final report was appropriate, and adequately explained the country context and the specific risks that may have affected the GF's achievement of its objectives. Overall, we believe that the processes within the OIG regarding the internal and external review of reports have matured since the last review. We recommend that the OIG continues its engagement with the Secretariat on these matters in the context of its ongoing improvements to its reports.



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Date : 22 February 2018

## 2. Detail – Successful Internal Audit Practices

The observations detailed in this section refer to areas where the OIG's IA function is already operating in a particularly effective or efficient manner when compared to the practice of internal auditing demonstrated in other internal audit activities. These observations are intended to provide IA stakeholders with a view of areas where the OIG's IA function is performing well against their peers.

### 1. *Standard 1100 – Organizational Independence*

All individuals interviewed as part of our assessment, whether they were employed by the OIG or the Secretariat, or by an organisation other than the Global Fund, were unanimous in their view that the IG is wholly independent, and free from interference in determining the scope of internal audit, performing work, and communicating results. This was corroborated by our own review of the internal audit charter as approved by the Board, minutes of audit committee meetings and the annual audit plans for 2016 and 2017.

### 2. *Standard 2200 – Engagement Planning*

For all audit files that we reviewed, planning procedures were comprehensive and took a risk-based approach, with separate risk assessments and PowerPoint presentations in relation to each entity (Principal Recipient, Sub-Recipient or Sub-Sub-Recipient) or topic subject to audit. Country audits were preceded not only by desk reviews of quantitative and qualitative data from a wide range of internal and external sources, but also by planning visits to the entities due to be audited, after which the related audit plans were updated based on the information and explanations gathered on-site and from a variety of stakeholders. Resourcing balances internal auditors and specialists from external sources.

All planning documentation was filed in chronological order in the IA's audit management software system, TeamMate, with sufficient evidence of review (i.e. electronic sign-offs) by Audit Managers and, where relevant, the Head of Audit and the IG. In addition, terms of references were shared with the Secretariat and all relevant stakeholders in a timely manner. The high standard of planning documentation, and the fact that this is recorded in TeamMate, means that it acts not only as comprehensive audit evidence but also as a useful training tool to enable future audit teams to perform audits that are not only in line with the Standards, but continuously improve upon previous performance.

### 3. *Standard 2400 – Communicating Results*

The IA function uses standard templates for reporting, which facilitate the quality review process and ensure that reports as published on the OIG's website are consistent with each other in terms of written style and the treatment of audit findings.

The IA also has clear guidelines for interaction with the GF's main stakeholders during the audit process, as set out in the Stakeholder Engagement Model. This helps ensure that draft reports, as well as the findings and agreed management actions contained therein, are shared with the appropriate stakeholders, and that final reports are not published online until the stakeholders have provided sufficient feedback on the findings and associated management actions.

### **3. Detail – Gaps in Conformance with the *Standards* or the Code of Ethics**

We have not identified any gaps in conformance with the Standards or the Code of Ethics.

## 4. Detail – Opportunities for Continuous Improvement

### 1. *Standard 1000 – Purpose, Authority and Responsibility*

The specific responsibilities of the Inspector General, as stated in the OIG Internal Audit Charter (last updated on 7 March 2014), do not include the requirement to provide an annual opinion on the governance, risk management and internal controls of the GF. Although the IG has expressed this opinion for all years from 2014 to 2016, we believe this responsibility should be codified in the OIG Charter. The OIG has stated that they will incorporate such a statement into the next version of this Charter.

### 2. *Standard 1110 – Organizational independence*

The IG gives an annual written confirmation to the Board that the IA is independent; however, the requirement to provide this confirmation is not codified in the Internal Audit Charter. We recommend that this be updated in the next version of the Charter.

### 3. *Standard 1200: Proficiency and due professional care*

We note that recruitment is ongoing for three vacant posts in the OIG (one Audit Manager and two Auditors). Whilst this is not, unlike in previous years, impacting the OIG IA's ability to complete their annual plan, focus should be maintained on achieving a full complement of staff. We recommend that the recruitment process be prioritised in the first quarter of 2018 in order to bring the OIG to its full capacity. The OIG should ensure that new staff are on-boarded quickly and efficiently, in order to already facilitate results in 2018 - for example by forming assignment teams that include both old and new staff members.

### 4. *Standard 1210 – Proficiency*

The OIG IA has made some progress in developing its IT skills since the 2014 external assessment. However, there is no dedicated IT auditor at the OIG IA and external IT audit experts are used to meet any particular requirements for such skills. We agree that this approach is proportionate to the current need, given that the IT systems used by Country Coordinating Mechanisms, Principal Recipients and Sub-Recipients are not usually particularly advanced. However, the IA activity should be ready to respond to developments in this regard, and exclusive reliance on external resource may expose them to undue risk. Therefore, the OIG should continue to monitor the need for IT audit skills, and take action accordingly.

### 5. *Standard 1230 – Continuing Professional Development*

Our assessment indicates that the design of OIG staff feedback and training processes is “optimized”, the highest criteria possible according to the maturity criteria of the IIA Internal Audit Process Maturity matrix.<sup>2</sup> That said, our assessment did indicate that there was scope for the OIG to refine and embed these procedures.

The results of our survey highlighted two particular areas where staff members felt that the procedures were only partially effective. Firstly, certain respondents felt that, in their opinion, feedback had not fed into their annual

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<sup>2</sup> <https://na.theia.org/standards-guidance/Public%20Documents/maturity%20model.pdf>

performance plans/career development plans in a structured manner. Whilst we did not observe evidence of this in the course of our document review, this was mentioned by more than one survey respondent and so we recommend that the OIG consults with staff members to understand the root causes of this perception and take any action deemed necessary.

Secondly, some respondents stated that, whilst Lead Auditors and Auditors are given feedback by Audit Managers, Auditors are not asked to give feedback on their Managers. We understand that this is not strictly the case – the feedback process in place at the Global Fund is 360 degree, but it allows an appraisee to select those individuals whom they wish to provide feedback on their performance. Not everyone who might want to comment on an individual's performance – junior or senior – is therefore given the opportunity to do so. We recommend that the OIG actively considers how it might incorporate 'unsolicited' feedback into the formal appraisal process and combat any perception that management are not subject to robust performance evaluation.

## **6. Standard 2400 – Communicating Results**

All individuals whom we interviewed stated that they were satisfied with the timeliness and constructive nature of the observations and recommendations made by the IA function, both immediately after the audit and during the reporting process. However, some interviewees, particularly those involved in country-specific audits, stated that supplemental contextual information was missing from draft reports, for instance concerning the disease burdens in the country, the key operational and financial risks that had limited the country's ability to combat the diseases in recent years, and any significant external factors that had led to changes in the disease burden and the risk profile. The same interviewees, however, did state that they were given sufficient opportunity to provide suggestions on how the contextual information in the draft reports could be expanded upon, and that they were satisfied with the finalised versions of the reports. In general, we saw evidence of constructive engagement with the auditee and fair consideration of feedback received during the period between the audit fieldwork and the publication of the final audit report. A willingness to accept comprehensive feedback from auditees is likely to encourage auditors to continually improve their report-writing skills, thereby increasing the added value provided by the IA function.

Certain interviewees also stressed that the difference in the financial contribution made by the Global Fund to country programmes is important contextual information – and that this was also not always included in the first drafts of the report. In the opinion of these interviewees, the inclusion of such information is essential to allow the reader to distinguish between those findings and recommendations that the GF can implement autonomously and with relatively little difficulty, those which they have to implement in cooperation with other donors, and those which are largely the responsibility of the other donors or of other third parties.

We reviewed a sample of final audit reports and, in our opinion, the contextual information given in each report was appropriate, up-to-date and thoroughly researched, explaining the country context and the specific risks that may have affected the GF's achievement of its objectives. The reports were written in such a way as to be comprehensive enough to satisfy those stakeholders who were directly involved in project activities, yet also sufficiently understandable for stakeholders who may not have had an in-depth knowledge of the projects being carried out. We also found that the audit findings and Agreed Management Actions (AMAs) included in the reports were appropriate and did relate to measures that could be taken by the Global Fund Secretariat, grant recipients and stakeholders.

It is also worth noting that all interviewees with long-term experience of working with the OIG pointed out that the standard of reporting within the OIG had improved greatly since the last EQA; our current assessment of reporting is

that this process is 'optimised', which, as stated in the Maturity Matrix (see Annex B) means that communication and reporting are highly effective, and that a high level of quality is demonstrated in timely reports.

In conclusion, we believe that the processes within the OIG regarding the internal and external review of reports are mature, and represent a marked improvement on prior performance. It is also the case, however, that more than one interviewee stressed that some supplemental contextual information was not included in draft reports. We recommend that the OIG continues its engagement with the Secretariat in order to receive more specific feedback about these concerns, and, if they are held to be legitimate, should consider making appropriate adjustments to its reporting procedures.

## ATTACHMENT A – EVALUATION SUMMARY AND RATING DEFINITIONS

		GC	PC	DNC	Reference to findings
<b>Overall Evaluation</b>		X			
<b>Attribute Standards (1000 through 1300)</b>					
<b>1000</b>	<b>Purpose, Authority, and Responsibility</b>	X			
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	X			Section 4 – Observation 1
<b>1100</b>	<b>Independence and Objectivity</b>	X			
1110	Organizational Independence	X			Section 4 – Observation 2
1111	Direct Interaction with the Board	X			
1112	Chief Audit Executive Roles Beyond Internal Auditing	X			
1120	Individual Objectivity	X			
1130	Impairment to Independence or Objectivity	X			
<b>1200</b>	<b>Proficiency and Due Professional Care</b>	X			Section 4 – Observation 3
1210	Proficiency	X			Section 4 – Observation 4
1220	Due Professional Care	X			
1230	Continuing Professional Development	X			Section 4 – Observations 5
<b>1300</b>	<b>Quality Assurance and Improvement Program</b>	X			
1310	Requirements of the Quality Assurance and Improvement Program	X			
1311	Internal Assessments	X			
1312	External Assessments	X			
1320	Reporting on the Quality Assurance and Improvement Program	X			
1321	Use of “Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	X			
1322	Disclosure of Nonconformance	X			
<b>Performance Standards (2000 through 2600)</b>					
<b>2000</b>	<b>Managing the Internal Audit Activity</b>	X			
2010	Planning	X			
2020	Communication and Approval	X			
2030	Resource Management	X			
2040	Policies and Procedures	X			
2050	Coordination and Reliance	X			
2060	Reporting to Senior Management and the Board	X			
2070	External Service Provider and Organizational Responsibility for Internal Auditing	X			
<b>2100</b>	<b>Nature of Work</b>	X			

2110	Governance	X			
2120	Risk Management	X			
2130	Control	X			
<b>2200</b>	<b>Engagement Planning</b>	<b>X</b>			
2201	Planning Considerations	X			
2210	Engagement Objectives	X			
2220	Engagement Scope	X			
2230	Engagement Resource Allocation	X			
2240	Engagement Work Program	X			
<b>2300</b>	<b>Performing the Engagement</b>	<b>X</b>			
2310	Identifying Information	X			
2320	Analysis and Evaluation	X			
2330	Documenting Information	X			
2340	Engagement Supervision	X			
<b>2400</b>	<b>Communicating Results</b>	<b>X</b>			Section 4 – Observation 6
2410	Criteria for Communicating	X			
2420	Quality of Communications	X			
2421	Errors and Omissions	X			
2430	Use of “Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	X			
2431	Engagement Disclosure of Nonconformance	X			
2440	Disseminating Results	X			
2450	Overall Opinions	X			
<b>2500</b>	<b>Monitoring Progress</b>	<b>X</b>			
<b>2600</b>	<b>Communicating the Acceptance of Risks</b>	<b>X</b>			
<b>Code of Ethics</b>					
	<b>Code of Ethics</b>	<b>X</b>			

## RATING DEFINITIONS

**GC – “Generally Conforms”** means that 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, in all material respects, 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, or 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.

**PC – “Partially Conforms”** means that the 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 of 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 organisation.

**DNC – “Does Not Conform”** means that the 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 of 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 organisation. These may also represent significant opportunities for improvement, including actions by senior management or the board.

**ATTACHMENT B – INTERNAL AUDIT PROCESS MATURITY MATRIX**

	Overall maturity level	Policy	Methodology and Processes	People	Systems and Information	Communication and Reporting
Optimised						
Managed						
Defined						
Repeatable						
Initial						
Quality Assurance and Improvement Programme		Continuous monitoring and updating for necessary changes and emerging leading practices	Continuous monitoring and updating for necessary changes and emerging leading practices	SMEs identified and used; training and development monitored; robust succession planning in place	Extensive use of data mining and analytics; continuous audit and monitoring processes in place driving value	Communication and reporting highly effective; high level of quality demonstrated in timely reports
Recruiting, On-boarding and Staff Development		Continuous monitoring and updating for necessary changes and emerging leading practices	Continuous monitoring and updating for necessary changes and emerging leading practices	SMEs identified and used; training and development monitored; robust succession planning in place	Extensive use of data mining and analytics; continuous audit and monitoring processes in place driving value	Communication and reporting highly effective; quality and timeliness metrics defined and monitored
Risk Assessment and Annual Audit Planning		Continuous monitoring and updating for necessary changes and emerging leading practices	Continuous monitoring and updating for necessary changes and emerging leading practices	SMEs identified and used; training and development monitored; robust succession planning in place	Extensive use of data mining and analytics; continuous audit and monitoring processes in place driving value	Communication and reporting highly effective; high level of quality demonstrated in timely reports
Execution of Internal Audit Methodology		Continuous monitoring and updating for necessary changes and emerging leading practices	Continuous monitoring and updating for necessary changes and emerging leading practices	SMEs identified and used; training and development monitored; robust succession planning in place	Extensive use of data mining and analytics; continuous audit and monitoring processes in place driving value	Communication and reporting highly effective; high level of quality demonstrated in timely reports
Use of Information Technology		Continuous monitoring and updating for necessary changes and emerging leading practices	Continuous monitoring and updating for necessary changes and emerging leading practices	SMEs identified and used; training and development monitored; robust succession planning in place	Data integrity is high; automated reports are reliable; key data is monitored continuously	Communication and reporting highly effective; high level of quality demonstrated in timely reports
Reporting and Monitoring		Continuous monitoring and updating for necessary changes and emerging leading practices	Continuous monitoring and updating for necessary changes and emerging leading practices	SMEs identified and used; training and development monitored; robust succession planning in place	Extensive use of data mining and analytics; continuous audit and monitoring processes in place driving value	Communication and reporting highly effective; quality and timeliness metrics defined and monitored

Full details on the key characteristics of each process by which the maturity level has been determined are contained in Annex 2

## Attachment C – List Of Documents Reviewed

Global Fund Framework – Bylaws – Strategy		
0001	The Global Fund Strategy: Investing for Impact 2012-2016	Global Fund website – <a href="https://www.theglobalfund.org/media/1179/core_globalfundstrategy2012-2016_strategy_en.pdf">https://www.theglobalfund.org/media/1179/core_globalfundstrategy2012-2016_strategy_en.pdf</a>
0002	The Global Fund Strategy 2017-2022 – Investing to End Epidemics	<a href="https://www.theglobalfund.org/en/strategy/">https://www.theglobalfund.org/en/strategy/</a>
1	The Framework Document of the Global Fund (Purpose, Principles and Scope of the Fund) – 2001	Global Fund website – <a href="https://www.theglobalfund.org/media/6019/core_globalfund_framework_en.pdf">https://www.theglobalfund.org/media/6019/core_globalfund_framework_en.pdf</a>
2	Bylaws of the Global Fund to Fight AIDS, Tuberculosis and Malaria – 28 April 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/6007/core_globalfund_bylaws_en.pdf">https://www.theglobalfund.org/media/6007/core_globalfund_bylaws_en.pdf</a>
Global Fund Board and Committees – Governance		
3	Board and Support Structures – Dec 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/2934/board_supportstructures_diagram_en.pdf">https://www.theglobalfund.org/media/2934/board_supportstructures_diagram_en.pdf</a>
4	Operating Procedures of the Board and Committees of the Global Fund to Fight AIDS, Tuberculosis and Malaria - 28 April 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/2935/board_globalfundboard_operatingprocedures_en.pdf">https://www.theglobalfund.org/media/2935/board_globalfundboard_operatingprocedures_en.pdf</a>
5	Terms of Reference of the Board Chair and Vice-Chair - last amendment GF/B32/DP05	Global Fund website - <a href="https://www.theglobalfund.org/media/6006/board_chairvicechair_tor_en.pdf">https://www.theglobalfund.org/media/6006/board_chairvicechair_tor_en.pdf</a>
6	Terms of Reference of the Coordinating Group – 28 April 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/6009/core_coordinatinggroup_tor_en.pdf">https://www.theglobalfund.org/media/6009/core_coordinatinggroup_tor_en.pdf</a>
7	Charter of the Audit and Finance Committee (AFC) – 28 April 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/2936/core_auditanfinancecommittee_charter_en.pdf">https://www.theglobalfund.org/media/2936/core_auditanfinancecommittee_charter_en.pdf</a>
8	Code of Ethical Conduct for Governance Officials – April 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4293/core_codeofethicalconductforgovernanceofficials_policy_en.pdf">https://www.theglobalfund.org/media/4293/core_codeofethicalconductforgovernanceofficials_policy_en.pdf</a>
9	Terms of Reference of the Executive Director – July 2012	Global Fund website – <a href="https://www.theglobalfund.org/media/6010/ed_globalfunddexectivedirector2012_tor_en.pdf">https://www.theglobalfund.org/media/6010/ed_globalfunddexectivedirector2012_tor_en.pdf</a>
Global Fund Regulations and Policies		
10	Global Fund Ethics Policies – <ul style="list-style-type: none"> <li>○ The Global Fund Policy to Combat Fraud and Corruption – Nov 2017</li> <li>○ The Ethics and Integrity Framework of the Global Fund to Fight AIDS, Tuberculosis and Malaria - Nov 2014</li> </ul>	Global Fund Inside - <a href="#">internal URL</a>

	<ul style="list-style-type: none"> <li>o Policy on Ethics and Conflict of Interest for Global Fund Institutions</li> </ul> <p>Code of Conduct of the Global Fund (Revised 16 December 2013) – replaced by the Employee Handbook see item 16. below.</p>	Global Fund intranet – site no longer active – document available for historical purposes.
11	The Global Fund Grant Regulations (2014)	Global Fund website - <a href="https://www.theglobalfund.org/media/5682/core_grant_regulations_en.pdf">https://www.theglobalfund.org/media/5682/core_grant_regulations_en.pdf</a> -
12	Policy on Ethics and Conflict of Interest for Global Fund Institutions (last amended GF/B27/DP05) – September 2012	Global Fund website - <a href="https://www.theglobalfund.org/media/6016/core_ethics_and_conflict_of_interest_policy_en.pdf">https://www.theglobalfund.org/media/6016/core_ethics_and_conflict_of_interest_policy_en.pdf</a>
13	Standards of Conduct for Contacts with Members of the Global Fund involved in Funding Decisions – Report of the Ethics Committee - Annex 2 - GF/B13/6 – April 2006	Global Fund website <a href="https://www.theglobalfund.org/media/3522/bm13_06ethics_committee_report_en.pdf">https://www.theglobalfund.org/media/3522/bm13_06ethics_committee_report_en.pdf</a> - Annex 2
14	The Global Fund Risk Management Policy	Global Fund website - <a href="https://www.theglobalfund.org/media/6018/core_risk_management_policy_en.pdf">https://www.theglobalfund.org/media/6018/core_risk_management_policy_en.pdf</a>
15	Policy for the Disclosure of Reports Issued by the Office of the Inspector General – 31 <sup>st</sup> Board GF/B31/DP11 – March 2014	Global Fund website – <a href="https://www.theglobalfund.org/board-decisions/b31-dp11/">https://www.theglobalfund.org/board-decisions/b31-dp11/</a>
16	Employee Handbook (amended 10 January 2017)	Global Fund Inside - <a href="#">internal URL</a> [REDACTED]
17	Code of Conduct for Global Fund Employees – amended 1 March 2016	Global Fund Inside – <a href="#">internal URL</a> [REDACTED]
<b>Principal Recipients (PRs)</b>		
18	Standard Terms and Conditions – with Principal Recipient for funding of programs (Revision 2012.09)	Global Fund website - <a href="https://www.theglobalfund.org/media/6029/core_standard_terms_and_conditions_agreement_en.pdf">https://www.theglobalfund.org/media/6029/core_standard_terms_and_conditions_agreement_en.pdf</a>
19	Code of Conduct for Recipients of Global Fund Resources (Approved 16 July 2012)	Global Fund website - <a href="https://www.theglobalfund.org/media/6011/corporate_code_of_conduct_for_recipients_policy_en.pdf">https://www.theglobalfund.org/media/6011/corporate_code_of_conduct_for_recipients_policy_en.pdf</a>
<b>Suppliers</b>		
20a-c	<p>Global Fund Regulations – Procurement Regulations - 12 March 2015</p> <p>Procurement Regulations - August 2017</p> <p>Code of Conduct for Suppliers – 15 December 2009</p>	<p>Global Fund Inside - <a href="https://www.theglobalfund.org/media/3271/corporate_procurement_regulation_en.pdf">https://www.theglobalfund.org/media/3271/corporate_procurement_regulation_en.pdf</a></p> <p><a href="#">internal URL</a> [REDACTED]</p> <p><a href="https://www.theglobalfund.org/media/3275/corporate_code_of_conduct_for_suppliers_policy_en.pdf">https://www.theglobalfund.org/media/3275/corporate_code_of_conduct_for_suppliers_policy_en.pdf</a></p>
21a	Local Fund Agent Conflict of Interest Guidelines - March 2015	Global Fund Inside - <a href="#">internal URL</a> [REDACTED]

21b	Local Fund Agent - Conflict of Interest Procedures - February 2017	Global Fund Inside – Internal URL [REDACTED] [REDACTED] [REDACTED]
22	Global Fund Information Note – Due diligence for suppliers - July 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/6024/core_supplier_duediligence_infonote_en.pdf">https://www.theglobalfund.org/media/6024/core_supplier_duediligence_infonote_en.pdf</a>
23	GF Operational Policy Note (OPN) on Supplier Misconduct – Section 2.8 of GF Operational Policy Manual – pages 224/-234 – issued on 11 June 2014  Issue 2.1 - 25 June 2014  Issue 2.13 - 25 April 2017	Global Fund website - <a href="https://www.theglobalfund.org/media/3266/core_operationalpolicy_manual_en.pdf">https://www.theglobalfund.org/media/3266/core_operationalpolicy_manual_en.pdf</a>
24	Sanctions Panel Procedures Relating to the Code of Conduct for Suppliers (last amended 19 June 2015)	Global Fund website - <a href="https://www.theglobalfund.org/media/6015/corporate_sanctionsprocedures_policy_en.pdf">https://www.theglobalfund.org/media/6015/corporate_sanctionsprocedures_policy_en.pdf</a>
<b>OIG – Governance</b>		
25	Charter of the Office of the Inspector General - Amended 07 March 2014	Global Fund website - <a href="https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/">https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/</a> - click on "Charters" drop down menu
26	Terms of Reference for the Inspector General - 19 March 2013	Global Fund website - <a href="https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/">https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/</a>
<b>Global Fund Board Reports and Decisions related to the OIG</b>		
27	Audit and Ethics Committee (AEC) Report to the Board - GF/B31/16 – 31 <sup>st</sup> Board - 6-7 March 2014	Global Fund website - <a href="https://www.theglobalfund.org/media/4090/bm31_16-aec_report_en.pdf">https://www.theglobalfund.org/media/4090/bm31_16-aec_report_en.pdf</a>
<b>33rd Board Meeting – 31 March-1 April 2015</b>		
27a	Board Report - Office of the Inspector General 2014 Annual Report - GF/B33/06 - For information - 31 March–1 April 2015	Global Fund website <a href="https://www.theglobalfund.org/media/4158/bm33_06-officeoftheinspectorgeneralannualreport2014_report_en.pdf">https://www.theglobalfund.org/media/4158/bm33_06-officeoftheinspectorgeneralannualreport2014_report_en.pdf</a> -
27b	Board Report - Office of the Inspector General Annual Opinion on governance, risk management and internal controls of the Global Fund - GF/B33/07 - For information - 31 March–1 April 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4161/bm33_07-officeoftheinspectorgeneralannualopinion_report_en.pdf">https://www.theglobalfund.org/media/4161/bm33_07-officeoftheinspectorgeneralannualopinion_report_en.pdf</a>
27c	Board Report - Agreed Management Actions - Status Update - GF/B33/08 - For information - 31 March–1 April 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4164/bm33_08-oigagreedmanagementactions_report_en.pdf">https://www.theglobalfund.org/media/4164/bm33_08-oigagreedmanagementactions_report_en.pdf</a>
27d	Thirty-Third Board Meeting - Report of the Audit and Ethics Committee - GF/B33/17 - Board Information	Global Fund website - <a href="https://www.theglobalfund.org/media/4172/bm33_17-auditandethicscommittee_report_en.pdf">https://www.theglobalfund.org/media/4172/bm33_17-auditandethicscommittee_report_en.pdf</a>
27e	Board Decision Points (DPs) and Electronic Decision Points (EDPs)	Global Fund website - <a href="https://www.theglobalfund.org/en/board/decisions/">https://www.theglobalfund.org/en/board/decisions/</a> - search Board Meeting number (e.g. 33)
<b>34th Board Meeting – 16-17 November 2015</b>		

28a	34th Board Meeting - Report of the Coordinating Group - GF/B34/03 - Board Information	Global Fund website - <a href="https://www.theglobalfund.org/media/4186/bm34_03-reportofcoordinatinggroup_report_en.pdf">https://www.theglobalfund.org/media/4186/bm34_03-reportofcoordinatinggroup_report_en.pdf</a>
28b	34th Board Meeting - Office of the Inspector General Progress Report - January to September 2015 - GF/B34/06 - Board Information - 16-17 November 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4190/bm34_06-oigprogressreport_report_en.pdf">https://www.theglobalfund.org/media/4190/bm34_06-oigprogressreport_report_en.pdf</a>
28c	34th Board Meeting - Status Update on Implementation of Agreed Management Actions - GF/B34/07 - Board Information - 16-17 November 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4191/bm34_07-oigstatusonagreedmanagementactions_report_en.pdf">https://www.theglobalfund.org/media/4191/bm34_07-oigstatusonagreedmanagementactions_report_en.pdf</a>
28d	Board Decision Points (DPs) and Electronic Decision Points (EDPs)	Global Fund website - <a href="https://www.theglobalfund.org/en/board/decisions/">https://www.theglobalfund.org/en/board/decisions/</a> - search Board Meeting number (e.g. 34)
35th Board Meeting – 26-27 April 2016		
29a	Board Report - 2015 Annual Report on the Activities of the Office of the Inspector General – 35 <sup>th</sup> Board - GF/B35/10 - 26-27 April 2016 – including reporting on OIG KPIs for 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4234/bm35_10-oig_report_en.pdf">https://www.theglobalfund.org/media/4234/bm35_10-oig_report_en.pdf</a>
29b	Board Report - Office of the Inspector General 2015 Annual Opinion on Governance, Risk Management and Internal Controls of the Global Fund - GF/B35/11 - For information - 26-27 April 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/4235/bm35_11-oig-annual-opinion_report_en.pdf">https://www.theglobalfund.org/media/4235/bm35_11-oig-annual-opinion_report_en.pdf</a>
29c	Board Report - 2015 Progress Update on Status of Agreed Management Actions - GF/B35/12 rev. 1 - For information - 26-27 April 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/4236/bm35_12-oig-amas_report_en.pdf">https://www.theglobalfund.org/media/4236/bm35_12-oig-amas_report_en.pdf</a>
29d	35th Board Meeting - Final Report and Recommendations of the Transitional Governance Committee (TGC) - GF/B35/08 - Board Discussion	Global Fund website - <a href="https://www.theglobalfund.org/media/4232/bm35_08-finalreportrecommendationstransitionalgovernancecommittee_report_en.pdf">https://www.theglobalfund.org/media/4232/bm35_08-finalreportrecommendationstransitionalgovernancecommittee_report_en.pdf</a>
29e	35th Board Meeting - Report of the Coordinating Group - GF/B35/16 - Board Information	Global Fund website - <a href="https://www.theglobalfund.org/media/4240/bm35_16-coordinatinggroup_report_en.pdf">https://www.theglobalfund.org/media/4240/bm35_16-coordinatinggroup_report_en.pdf</a>
29f	35th Board Meeting – Transitional Governance Committee (TGC) Recommendations on Board composition and size - GF/B35/17 - Board Input	Global Fund website - <a href="https://www.theglobalfund.org/media/4241/bm35_17-tgcreviewandrecommendationonboardcomposition_report_en.pdf">https://www.theglobalfund.org/media/4241/bm35_17-tgcreviewandrecommendationonboardcomposition_report_en.pdf</a>
29g	Board Decision Points (DPs) and Electronic Decision Points (EDPs)	Global Fund website - <a href="https://www.theglobalfund.org/en/board/decisions/">https://www.theglobalfund.org/en/board/decisions/</a> - search Board Meeting number (e.g. 35)
36th Board Meeting – 16-17 November 2016		
30a	Board Report - Office of the Inspector General Progress Report - Year to Date (January to September 2016) - GF/B36/11 - For	Global Fund website - <a href="https://www.theglobalfund.org/media/4262/bm36_11-officeofinspectorgeneral_report_en.pdf">https://www.theglobalfund.org/media/4262/bm36_11-officeofinspectorgeneral_report_en.pdf</a>

	Board information - 16-17 November 2016	
30b	Board Report - Progress Update on Agreed Management Actions YTD 2016 - GF/B36/12 - For Board information - 16-17 November 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/4264/bm36_12-officeofinspectorgeneralagreedmanagementactions_update_en.pdf">https://www.theglobalfund.org/media/4264/bm36_12-officeofinspectorgeneralagreedmanagementactions_update_en.pdf</a>
30c	36th Board Meeting -Report of the Coordinating Group - GF/B36/18 - 16-17 November 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/4268/bm36_18-coordinatinggroup_report_en.pdf">https://www.theglobalfund.org/media/4268/bm36_18-coordinatinggroup_report_en.pdf</a>
30d	Board Decision Points (DPs) and Electronic Decision Points (EDPs)	Global Fund website - <a href="https://www.theglobalfund.org/en/board/decisions/">https://www.theglobalfund.org/en/board/decisions/</a> - search Board Meeting number (e.g. 36)
<b>37th Board Meeting – 3-4 May 2017</b>		
31a	37th GF Board - Office of the Inspector General 2016 Annual Report - GF/B37/12 – 3-4 May 2017 - including reporting on OIG KPIs for 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/6434/bm37_12-officeoftheinspectorgeneral2016annual_report_en.pdf">https://www.theglobalfund.org/media/6434/bm37_12-officeoftheinspectorgeneral2016annual_report_en.pdf</a>
31b	Board Report Progress Update on Agreed Management Actions - GF/B37/13 - For information - 03-04 May 2017	Global Fund website - <a href="https://www.theglobalfund.org/media/6435/bm37_13-oigamapgressupdate_update_en.pdf">https://www.theglobalfund.org/media/6435/bm37_13-oigamapgressupdate_update_en.pdf</a>
31c	37th Board Meeting - Report of the Coordinating Group - GF/B37/23 - 3-4 May 2017	Global Fund website - <a href="https://www.theglobalfund.org/media/6461/bm37_23-coordinatinggroupreporttotheboard_report_en.pdf">https://www.theglobalfund.org/media/6461/bm37_23-coordinatinggroupreporttotheboard_report_en.pdf</a>
31d	37th Board Meeting - Code of Ethical Conduct for Country Coordinating Mechanisms (CCM) Members - GF/B37/05 – Revision 1 - 03-04 May 2017 - Board Information	Global Fund website - <a href="https://www.theglobalfund.org/media/6466/bm37_05-codeofethicalconductforccmmembers_paper_en.pdf">https://www.theglobalfund.org/media/6466/bm37_05-codeofethicalconductforccmmembers_paper_en.pdf</a>
31e	Board Decision Points (DPs) and Electronic Decision Points (EDPs)	Global Fund website - <a href="https://www.theglobalfund.org/en/board/decisions/">https://www.theglobalfund.org/en/board/decisions/</a> - search Board Meeting number (e.g. 37)
<b>38th Board Meeting – 14-15 November 2017</b>		
31f	Board Report - Office of the Inspector General Progress Report - Year to Date (January to September 2017) - GF/B38/09 - 14-15 November 2017	OIG Department Shared – internal URL [Redacted]
31g	Board Report - Office of the Inspector General Agreed Management Actions Progress Report - Year to Date (January to September 2017) - GF/B38/10 - 14-15 November 2017	OIG Department Shared – internal URL [Redacted]
<b>Board Meeting Reports, Documents and Decision Points (DPs and EDPs)</b>		
32	38 <sup>th</sup> Board – 14-15 November 2017  37 <sup>th</sup> Board – 3-4 May 2017  36 <sup>th</sup> Board – 16-17 Nov 2016  35 <sup>th</sup> Board – 26-27 April 2016	Global Fund website –  <a href="https://www.theglobalfund.org/en/board/meetings/38/">https://www.theglobalfund.org/en/board/meetings/38/</a>  <a href="https://www.theglobalfund.org/en/board/meetings/37/">https://www.theglobalfund.org/en/board/meetings/37/</a>

	34 <sup>th</sup> Board – 16-17 Nov 2015  33 <sup>rd</sup> Board – 31 March-1 April 2015	<a href="https://www.theglobalfund.org/en/board/meetings/36/">https://www.theglobalfund.org/en/board/meetings/36/</a>  <a href="https://www.theglobalfund.org/en/board/meetings/35/">https://www.theglobalfund.org/en/board/meetings/35/</a>  <a href="https://www.theglobalfund.org/en/board/meetings/34/">https://www.theglobalfund.org/en/board/meetings/34/</a>  <a href="https://www.theglobalfund.org/en/board/meetings/33/">https://www.theglobalfund.org/en/board/meetings/33/</a>
<b>Audit and Finance Committee (AFC) / Audit and Ethics Committee (AEC) - Decision Points (DPs) and Electronic Decision Points (EDPs) related to the OIG</b>		
33a	Decision Points were <u>not</u> reported in the 34th Board Meeting - Report of the Coordinating Group - GF/B34/03 - Board Information	Global Fund website - <a href="https://www.theglobalfund.org/media/4186/bm34_03-reportofcoordinatinggroup_report_en.pdf">https://www.theglobalfund.org/media/4186/bm34_03-reportofcoordinatinggroup_report_en.pdf</a>
33b	Decision Points approved by the AEC between 33rd BM and 35th Board Meetings - 35th Board Meeting - Report of the Coordinating Group – Annex 1 - GF/B35/16 - Board Information	Global Fund website - <a href="https://www.theglobalfund.org/media/4240/bm35_16-coordinatinggroup_report_en.pdf">https://www.theglobalfund.org/media/4240/bm35_16-coordinatinggroup_report_en.pdf</a>
33c	Decisions adopted by the three Standing Committees between the 35th and 36th Board meetings - 36th Board Meeting - Report of the Coordinating Group – Annex 2 – Board Information - GF/B36/18 - 16-17 November 2016	Global Fund website - <a href="https://www.theglobalfund.org/media/4268/bm36_18-coordinatinggroup_report_en.pdf">https://www.theglobalfund.org/media/4268/bm36_18-coordinatinggroup_report_en.pdf</a>
33d	Decisions adopted by the three standing Committees - between the 36th and 37th Board meetings - 37th Board Meeting - Report of the Coordinating Group – Annex 2 – Board Information - GF/B37/23 - 3-4 May 2017	Global Fund website - <a href="https://www.theglobalfund.org/media/6461/bm37_23-coordinatinggroupreporttotheboard_report_en.pdf">https://www.theglobalfund.org/media/6461/bm37_23-coordinatinggroupreporttotheboard_report_en.pdf</a>
<b>OIG Reports to the AFC / AEC</b>		
2015		
<b>Audit and Ethics Committee (AEC) – AEC11 – 17-18 March 2015</b>		
34a	Board Report - Office of the Inspector General - 2014 Annual Report - GF/AEC11/02 - For input - 17-18 March 2015	OIG Department SharePoint - <a href="#">internal URL</a> [REDACTED]
34b	Board Report - Office of the Inspector General Annual Opinion - on governance, risk management and internal controls of the Global Fund – For Information - GF/AEC11/03 - 17-18 March 2015	OIG Department SharePoint - <a href="#">internal URL</a> [REDACTED]
34c	OIG Report - Agreed Management Actions - Status Update to the AEC - 24 February 2015	OIG Department SharePoint - <a href="#">internal URL</a> [REDACTED]
<b>Audit and Ethics Committee (AEC) – AEC12 – 11-12 June 2015</b>		
35a	2015 external audit plan – For decision -	OIG Department SharePoint – <a href="#">internal URL</a> [REDACTED]

	GF/AEC12/02 – Geneva, 11 June 2015	<a href="#">Internal URL</a> [Redacted]
35b	OIG Report - Progress Report January to May 2015 – For information - GF/AEC12/03 - 11-12 June 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
35c	OIG Report - Status Update on the Implementation of Agreed Management Actions – For information - GF/AEC12/04 - 11-12 June 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
35d	Ethics & Integrity Initiative: Progress Update – Information - GF/AEC12/05 - 11-12 June 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
35e	Progress Update on Risk and Assurance Initiative – Information - GF/AEC12/08 - 11-12 June 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
<b>Audit and Ethics Committee (AEC) – AEC13 – 7-8 October 2015</b>		
36a	OIG Report - Office of the Inspector General - Progress Report - January to September 2015 – For input - GF/AEC13/03 - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36b	OIG Report - OIG Audit Plan 2016 - GF/AEC13/04 – Revision 1 (for decision) - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36c	OIG Report - OIG 2016 Investigations Unit Work Plan - GF/AEC13/05 – Revision 1 (for decision) - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36d	OIG Report - OIG 2016 Operating Expenses Budget - GF/AEC13/06 - Revision 1 (for recommendation to the FOPC) - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36e	OIG Report -Status Update on Implementation of Agreed Management Actions - GF/AEC13/07 - For Input - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36f	OIG Report - OIG 2016 Operating Expenses Budget - GF/AEC13/06 - Revision 1 (for recommendation to the FOPC) - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36g	OIG Report - Status Update on Implementation of Agreed Management Actions - GF/AEC13/07 - For Input - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
36h	Risk Management Report - GF/AEC13/08 - Committee Information - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]

	Also see GF/AEC13/08 Annex 1 and Annex 2	<a href="#">Internal URL</a>
36i	Progress Update on the Risk and Assurance Initiative - GF/AEC13/09 – Information - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a>
36j	Recoveries Report for the period ending 30 June 2015 - GF/AEC13/10 – Input - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a>
36k	2016 Operating Expenses Budget for the Ethics Function - GF/AEC13/11 - Recommendation to the Finance and Operational Performance Committee - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a>
36l	Update on Privileges and Immunities Advisory Group - GF/AEC13/12 - For information - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a>
36m	Insurance Coverage of the Global Fund - GF/AEC13/13 – Information - 7-8 October 2015	OIG Department SharePoint – <a href="#">Internal URL</a>
2016		
Audit and Ethics Committee (AEC) – AEC14 – 8-10 March 2016		
37a	Office of the Inspector General 2015 Annual Report - GF/AEC14/05 - For input - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a>
37b	Office of the Inspector General Annual Opinion 2015 on Governance, Risk Management and Internal Controls of the Global Fund - GF/AEC14/06 - For information - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a>
37c	OIG 2016 Key Performance Indicators - GF/AEC14/07 revision 2 - For decision - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a>
37d	Update on the OIG's Quality Assurance and Improvement Program - GF/AEC14/08 - For information - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a>
37e	OIG Report to AEC - Progress Report - January to May 2015 - GF/AEC12/03 - For information - 12th Audit and Ethics Committee - 11-12 June 2015  AEC Report - Update on Self-Assessments - GF/AEC/14/09 - For information - 8-10 March 2016  (Note: External OIG assessments are undertaken every 3 years and internal OIG self-assessments are undertaken annually.)	OIG Department SharePoint – <a href="#">Internal URL</a>

37f	Audit Rating and Stakeholder Engagement - Models Update - GF/AEC/14/10 - For decision - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
37g	OIG Policy Developments 2016 - GF/AEC/14/11 - For input - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
37h	2015 Progress Update on Status of Agreed Management Actions - GF/AEC/14/12 - For information - 8-10 March 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
<b>Audit and Finance Committee (AFC) – AFC01 – 14-15 June 2016</b>		
38a	Progress Update on Status of Implementation of OIG Agreed Management Actions - January to May 2016 - GF/AFC01/07 - For Audit and Finance Committee Information - 14-15 June 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
38b	Audit and Finance Committee Report - Office of the Inspector General Progress Report - January to May 2016 - GF/AFC01/10 - For Audit and Finance Committee Information - 14-15 June 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
<b>Audit and Finance Committee (AFC) – AFC02 – 13-14 October 2016</b>		
39a	Audit and Finance Committee Report - Progress Update on Agreed Management Actions YTD 2016 - GF/AFC02/11 - For information - 13-14 October 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
39b	Audit and Finance Committee Report - Office of the Inspector General Progress Report - Year to Date (January to September 2016) - GF/AFC02/14 - For input - 13-14 October 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
39c	OIG Response to AFC Requests for Clarification Following AFC02 – 31 October 2016	OIG Department SharePoint - <a href="#">Internal URL</a> [Redacted]
<b>2017</b>		
<b>Audit and Finance Committee (AFC) – AFC03 – 29-31 March 2017</b>		
40	AFC Report - Update on Self-Assessments - GF/AFC03/18 – For information - 29-31 March 2017  (Note: External OIG assessments are undertaken every 3 years and internal OIG self-assessments are undertaken annually.)  Other documents	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]
<b>Audit and Finance Committee (AFC) – AFC04 – 18-19 July 2017</b>		
41	AFC Report - Office of the Inspector General - Operational Progress Report - (January to June 2017) - GF/AFC04/07 - For information - 18-19 July 2017	OIG Department SharePoint – <a href="#">Internal URL</a> [Redacted]

	Other documents	█
Audit and Finance Committee (AFC) – AFC05 – 3-4 October 2017		
42	AFC Report - Office of the Inspector General Progress Report - Year to Date (January to September 2017) - GF/AFC05/03 - For decision - 03-04 October 2017  Other documents	OIG Department SharePoint –  <a href="#">Internal URL</a> █ █
Audit and Ethics Committee (AEC) and Audit and Finance Committee (AFC) meetings 2015-17 – Reports of the meetings, documents presented and decision points		
43	Audit and Finance Committee (AFC):  2017 AFC05 – 3-4 October 2017  2017 AFC04 – 18-19 July 2017  2017 AFC03 – 29-31 March 2017  2016 AFC02 – 13-14 October 2016  2016 AFC01 – 14-15 June 2016  Audit and Ethics Committee (AEC):  2016 AEC14 – 8-10 March 2016  2015 AEC13 – 7-8 October 2015  2015 AEC12 – 11-12 June 2015  2015 AEC11 – 17-18 March 2015	AFC  See AFC meeting reports of the committee meetings on the Global Fund Committee SharePoint site <a href="#">Internal URL</a> █ █  AEC  See AEC meeting reports of the committee meetings on the Global Fund Committee SharePoint site <a href="#">Internal URL</a> █ █  For further information, see the OIG Front Office
44	2016 Tracking of AFC comments and questions on OIG reports	OIG Department SharePoint - <a href="#">Internal URL</a> █ █ █ – see OIG Front Office for more information

**OIG-specific documents/references**

OIG – Regulations and Policies specific to the OIG		
25	Charter of the Office of the Inspector General - Amended 07 March 2014	Global Fund website - <a href="https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/">https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/</a> - click on "Charters' drop down menu
26	Terms of Reference for the Inspector General - 19 March 2013	Global Fund website - <a href="https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/">https://www.theglobalfund.org/en/policies-guidelines-templates/governance-policies/</a>
OIG01	Code of Ethics and Professional Conduct for Staff and Contractors in the Office of the Inspector General	OIG Department SharePoint - <a href="#">Internal URL</a> █ █ █

		<a href="#">internal URL</a>
OIG02	OIG Regulation and Procedure Data transfers for allegations or findings (Issued 22 February 2016)	OIG Department SharePoint - <a href="#">internal URL</a>
OIG03	Supplemental terms and conditions for OIG contracts 'Attachment A: Contract Schedule to P.O.'	OIG Department SharePoint – <a href="#">internal URL</a>
OIG – Audit and Investigation reports published by the OIG		
OIG04	Audit and Investigation reports published  Policy for the Disclosure of Reports Issued by the Office of the Inspector General – 31 <sup>st</sup> Board GF/B31/DP11 – March 2014	Global Fund website - <a href="https://www.theglobalfund.org/en/oig/reports/">https://www.theglobalfund.org/en/oig/reports/</a>  <a href="https://www.theglobalfund.org/media/3042/oig_disclosure_ofreportsissuedbyoig_policy_en.pdf">https://www.theglobalfund.org/media/3042/oig_disclosure_ofreportsissuedbyoig_policy_en.pdf</a>
OIG – Management and Administration		
Management		
OIG05	2016 OIG Strategies	OIG Department <a href="#">internal URL</a>  OIG Department SharePoint – <a href="#">internal URL</a>
OIG06	Management Information (MI) – decks, dashboard and reports – 2015, 2016 and 2017	OIG Audit <a href="#">internal URL</a>
OIG07	OIG Manager meetings – MTM Action Points – 2015-2016	OIG Department SharePoint - <a href="#">internal URL</a>  MTM action points for 2016 and 2017 in SharePoint. See OIG front office for 2015 MTM action points.
OIG08	OIG Budget – 2015, 2016 and 2017	OIG Department SharePoint - <a href="#">internal URL</a>
OIG09	OIG Organigram – version 12Oct2017	OIG Department SharePoint - <a href="#">internal URL</a>
OIG10	Staff Job Descriptions / Terms of Reference (TORs) / Job Vacancy Notices (JVNs)  Audit Unit  Investigations Unit  OIG Management	OIG Department SharePoint –  Audit Unit TORs: <a href="#">internal URL</a>  Investigations Unit JVNs:  <a href="#">internal URL</a>  OIG Management (front office): <a href="#">internal URL</a>
OIG11	Staff skillsets database - All OIG (including qualifications summary, CPD records summary, training needs assessments,	OIG Department SharePoint – <a href="#">internal URL</a>

	trainings attended, assessment on OIG IT skills requirements).	Skills Assessments: Confidential information not posted on SharePoint. Audit and Investigators Director and Office Coordinator can provide on request.
OIG12	Consultants Performance Evaluations	OIG Department SharePoint <a href="#">internal URL</a>
Administration		
OIG13	OIG Induction Pack – Welcome to the OIG (fully revised December 2016)	OIG Department SharePoint - <a href="#">internal URL</a>
OIG14	OIG - Staff timesheets and analyses	OIG Audit <a href="#">internal URL</a>
OIG - Projects		
OIG15	OIG Quality Assurance Improvement Plan (QAIP) 2016	OIG Department SharePoint - <a href="#">internal URL</a>
OIG15a	Quality Assurance Improvement Programme - Steering Committee Terms of Reference - Version 1.2, Draft 11 April 2016	
OIG 15b	Draft TORs Quality Champions - The OIG Quality Assurance and Improvement Program (QAIP)	
OIG – Agreed Management Actions (AMAs) Administration		
OIG16a	Tracking Agreed Management Actions	OIG SharePoint Shared - <a href="#">internal URL</a>
OIG16b	Agreed Management Actions Engagement Model 5-HQ	OIG SharePoint - <a href="#">internal URL</a>
OIG16c	Questions and answers about agreed management actions - v31May2016	OIG SharePoint - <a href="#">internal URL</a>
OIG – Staff Engagement Survey 2016		
OIG17	OIG Report - Staff Engagement Survey Focus Areas and Action Plans – 12 October 2016	OIG Department SharePoint - <a href="#">internal URL</a>
OIG Workplans		
OIG18	OIG Workplans 2015, 2016, 2017 and 2018	OIG Department SharePoint –  OIG 2015 Workplan - <a href="#">internal URL</a>  OIG 2016 Workplan - <a href="#">internal URL</a>  OIG 2017 Workplan - <a href="#">internal URL</a>

		<p>internal URL [redacted]</p> <p>OIG 2018 Workplan -</p> <p>internal URL [redacted]</p> <p>[redacted]</p>
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**OIG Audit Unit specific documents/references**

AU01	OIG Audit Manual	OIG Department SharePoint - internal URL [redacted]
AU02	OIG Audit Stakeholder Engagement Model v 2.0	Global Fund website - <a href="https://www.theglobalfund.org/media/3034/oig_stakeholder-engagement-audit_model_en.pdf">https://www.theglobalfund.org/media/3034/oig_stakeholder-engagement-audit_model_en.pdf</a>
AU03	OIG 2016 Annual Audit Plan & Background Risk Assessments and Analyses	OIG Department SharePoint - internal URL [redacted]
AU04	OIG 2017 Annual Audit Plan & Background Risk Assessments and Analyses	OIG Department SharePoint - internal URL [redacted]
OIG Audit Unit Quality Assessments 2014-16 (including self-assessments and external assessments)		
AU05	OIG Self-Assessment & External Validation 2014 - Way Forward - External Quality Assessment Key findings, recommendations and improvement processes (not dated)	Global Fund website - internal URL [redacted]
AU06	(2014) Internal Audit Quality Self-Assessment - Issued by Office of Inspector General (OIG) - 27 December 2014	OIG Department SharePoint - internal URL [redacted].e
AU07	(2014) Moore Stephens - Independent External Validation of the OIG Internal Audit Activity's 2014 - Self-Assessment - Report for the Global Fund – February 2015	Global Fund website - <a href="https://www.theglobalfund.org/media/4789/oig_2015-independentexternalvalidationofioig2014self-assessment_report_en.pdf">https://www.theglobalfund.org/media/4789/oig_2015-independentexternalvalidationofioig2014self-assessment_report_en.pdf</a>
AU08	Quality Assurance and Improvement Program – QAIP Final 2015 latest (not dated)	OIG Department SharePoint - internal URL [redacted]
37e	OIG Report to AEC - Progress Report - January to May 2015 - GF/AEC12/03 - For information - 12th Audit and Ethics Committee - 11-12 June 2015  AEC Report - Update on Self-	OIG Department SharePoint - internal URL [redacted]

40	<p>Assessments - GF/AEC/14/09 - For information - 8-10 March 2016</p> <p>AFC Report - Update on Self-Assessments - GF/AFC03/18 – For information - 29-31 March 2017</p>	<p>internal URL [redacted]</p> <p>[redacted]</p> <p>[redacted]</p> <p>[redacted]</p>
AU09a	<p>Internal Audit Quality Self-Assessment - Issued by Office of Inspector General (OIG) - 27 December 2014</p>	<p>internal URL [redacted]</p>
AU09b	<p>2015 Update on Internal Audit Quality Self-Assessment - Issued by Office of Inspector General (OIG) - 7 December 2015 (self-assessment for 2014 and part of 2015)</p>	
AU09c	<p>Internal Audit Quality Self-Assessment – Issued by the Office of the Inspector General – February 2017 (self-assessment for 2016)</p>	

**Global Fund Secretariat specific documents/references**

SEC01	<p>Global Fund - 2016 Engagement Survey and Manager Quality KPI Results – 19 July 2016</p>	<p>Global Fund Inside - internal URL [redacted]</p>
SEC02	<p>Engagement Survey Results and Next Steps - Posted on: 21 July 2016</p>	<p>Global Fund Inside - internal URL [redacted]</p>
SEC03	<p>Global Fund - New Employees – Onboarding</p>	<p>Global Fund Inside - internal URL [redacted]</p>
SEC04	<p>Global Fund HR Inside Out Onboarding Presentation Nov2017</p>	<p>Global Fund Inside - internal URL [redacted]</p>
SEC05	<p>Global Fund - Information Security</p>	<p>Global Fund Inside - internal URL [redacted]</p>
SEC06	<p>Global Fund – Learning and Development</p>	<p>Global Fund Inside - internal URL [redacted]</p>
SEC07	<p>Global Fund – Performance and Talent Management (including Work Day which replaces Dialogue)</p>	<p>Global Fund Inside – internal URL [redacted]</p>
SEC08	<p>Global Fund Results Report 2017</p>	<p>Global Fund website - <a href="https://www.theglobalfund.org/media/6773/corporate_2017resultsreport_report_en.pdf">https://www.theglobalfund.org/media/6773/corporate_2017resultsreport_report_en.pdf</a></p>

SEC09	The Global Fund Record Management and Retention Regulations – revised Nov2017	Global Fund website - <a href="#">Internal URL</a> [REDACTED]
SEC10	Secretariat Follow-up on Inspector General Findings and Recommendations – Attachment 2 – Audit Protocol - 21 <sup>st</sup> Board Meeting GF/B21/12 - Attachment 2  Secretariat Follow-up on Inspector General Findings and Recommendations – Attachment 3 - Allegations Protocol - 21 <sup>st</sup> Board Meeting GF/B21/12 - Attachment 3	Global Fund website –  <a href="https://www.theglobalfund.org/media/3852/bm21_12auditprotocol_attachment2_en.pdf?u=63619957661000000">https://www.theglobalfund.org/media/3852/bm21_12auditprotocol_attachment2_en.pdf?u=63619957661000000</a>  Global Fund website - <a href="https://www.theglobalfund.org/media/3851/bm21_12allegationsprotocol_attachment3_en.pdf?u=636199576630000000">https://www.theglobalfund.org/media/3851/bm21_12allegationsprotocol_attachment3_en.pdf?u=636199576630000000</a>

AUDIT FILES AND REPORTS		
1	South Africa Country Audit (2017 workplan)	Audit report on Global Fund website – <a href="https://www.theglobalfund.org/media/6586/oig_gf-oig-17-014_report_en.pdf?u=636486807310000000">https://www.theglobalfund.org/media/6586/oig_gf-oig-17-014_report_en.pdf?u=636486807310000000</a>
2	Haiti Country Audit (2017 workplan)	Audit Report on Global Fund website – <a href="https://www.theglobalfund.org/media/6455/oig_gf-oig-17-012_report_en.pdf?u=636488964570000000">https://www.theglobalfund.org/media/6455/oig_gf-oig-17-012_report_en.pdf?u=636488964570000000</a>
3	IT Cloud Computing Internal Audit (2017 workplan)	Audit Report on Global Fund website – <a href="https://www.theglobalfund.org/media/6528/oig_gf-oig-17-013_report_en.pdf?u=636488964780000000">https://www.theglobalfund.org/media/6528/oig_gf-oig-17-013_report_en.pdf?u=636488964780000000</a>
4	Grant Monitoring Internal Audit (2017 workplan)	Audit Report on Global Fund website – <a href="https://www.theglobalfund.org/media/6930/oig_gf-oig-17-022_report_en.pdf?u=636486807330000000">https://www.theglobalfund.org/media/6930/oig_gf-oig-17-022_report_en.pdf?u=636486807330000000</a>
5	Fundraising Advisory Review (2016 workplan)	Report not published.
6	Grant Making Follow-up (2017 workplan)	Report on Global Fund website – <a href="https://www.theglobalfund.org/media/6429/oig_gf-oig-17-011_report_en.pdf?u=636486807240000000">https://www.theglobalfund.org/media/6429/oig_gf-oig-17-011_report_en.pdf?u=636486807240000000</a>
7	Management of Consultants Internal Audit (2017 workplan)	Audit Report on Global Fund website – <a href="https://www.theglobalfund.org/media/6652/oig_gf-oig-17-016_report_en.pdf?u=636486807300000000">https://www.theglobalfund.org/media/6652/oig_gf-oig-17-016_report_en.pdf?u=636486807300000000</a>



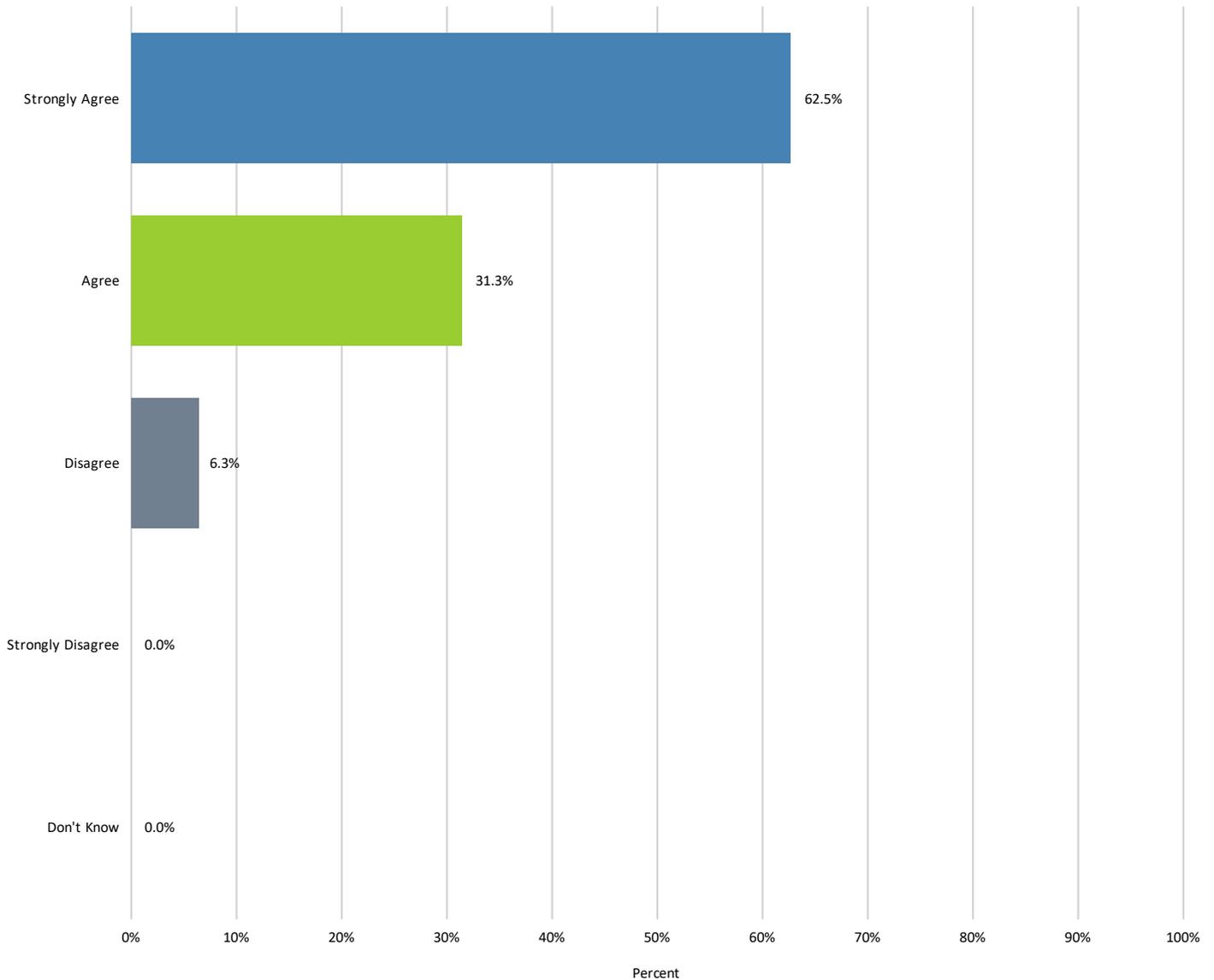
## ANNEX 1 – STAFF & BOARD SURVEY RESULTS

### Excluding comments

#### Internal Audit Governance

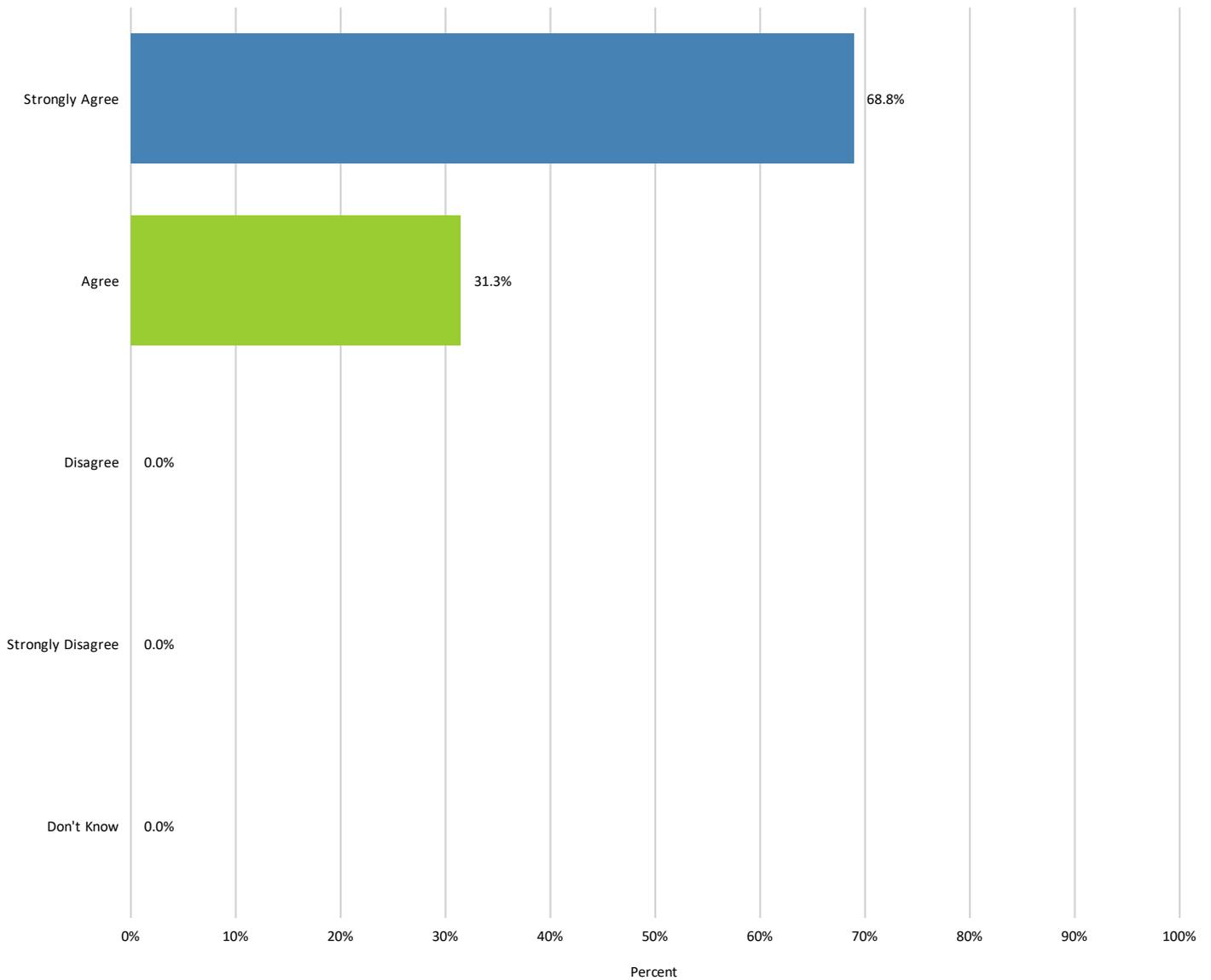
Please indicate your responses to the statements below:

### 1. Our internal audit activity is perceived as adding value and helping our organization accomplish its objectives.



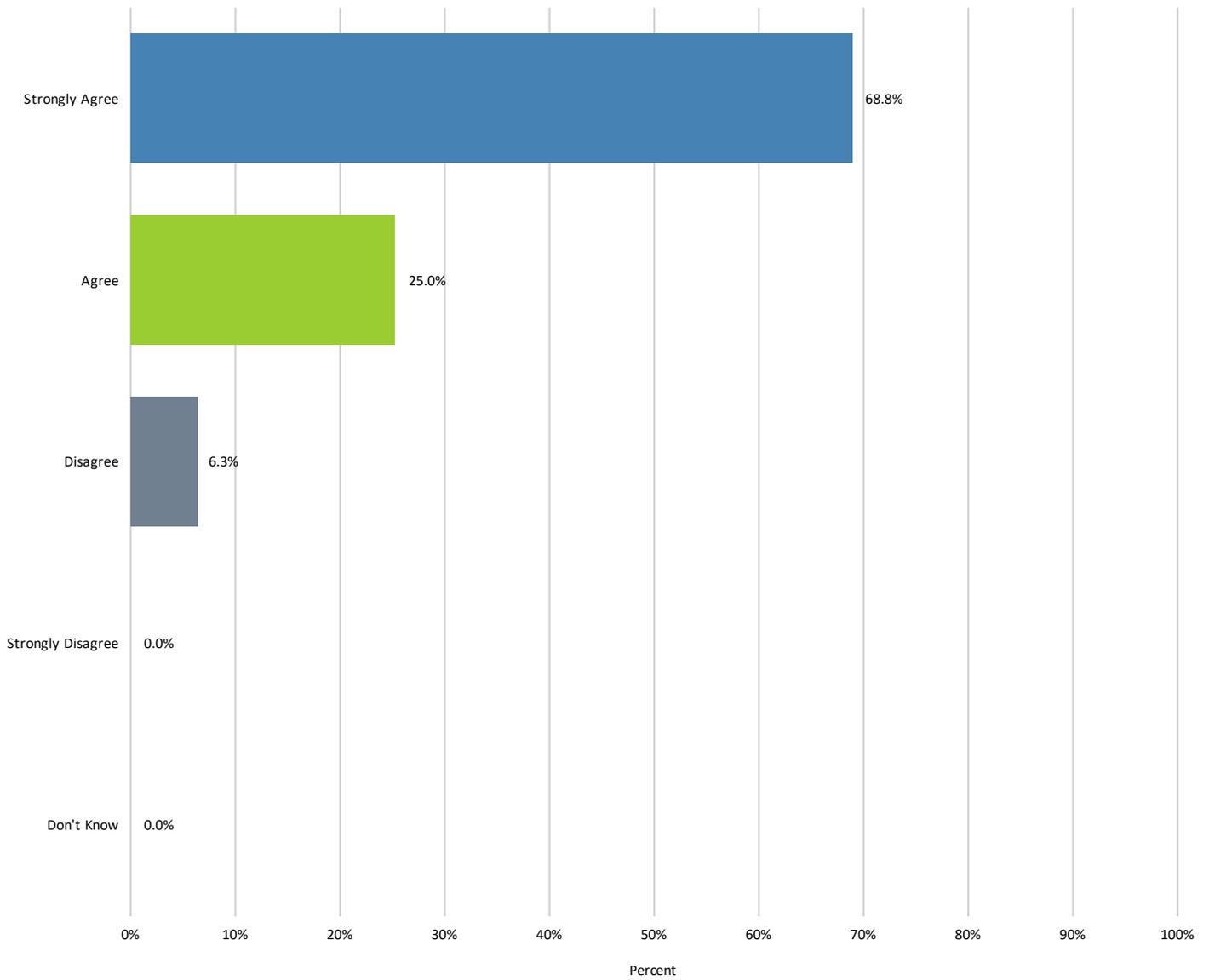
Name	Percent
Strongly Agree	62.5%
Agree	31.3%
Disagree	6.3%
Strongly Disagree	0.0%
Don't Know	0.0%
N	16

**2. Our internal audit activity staff has free and unrestricted access to records, information, locations, and employees during the performance of their engagements.**



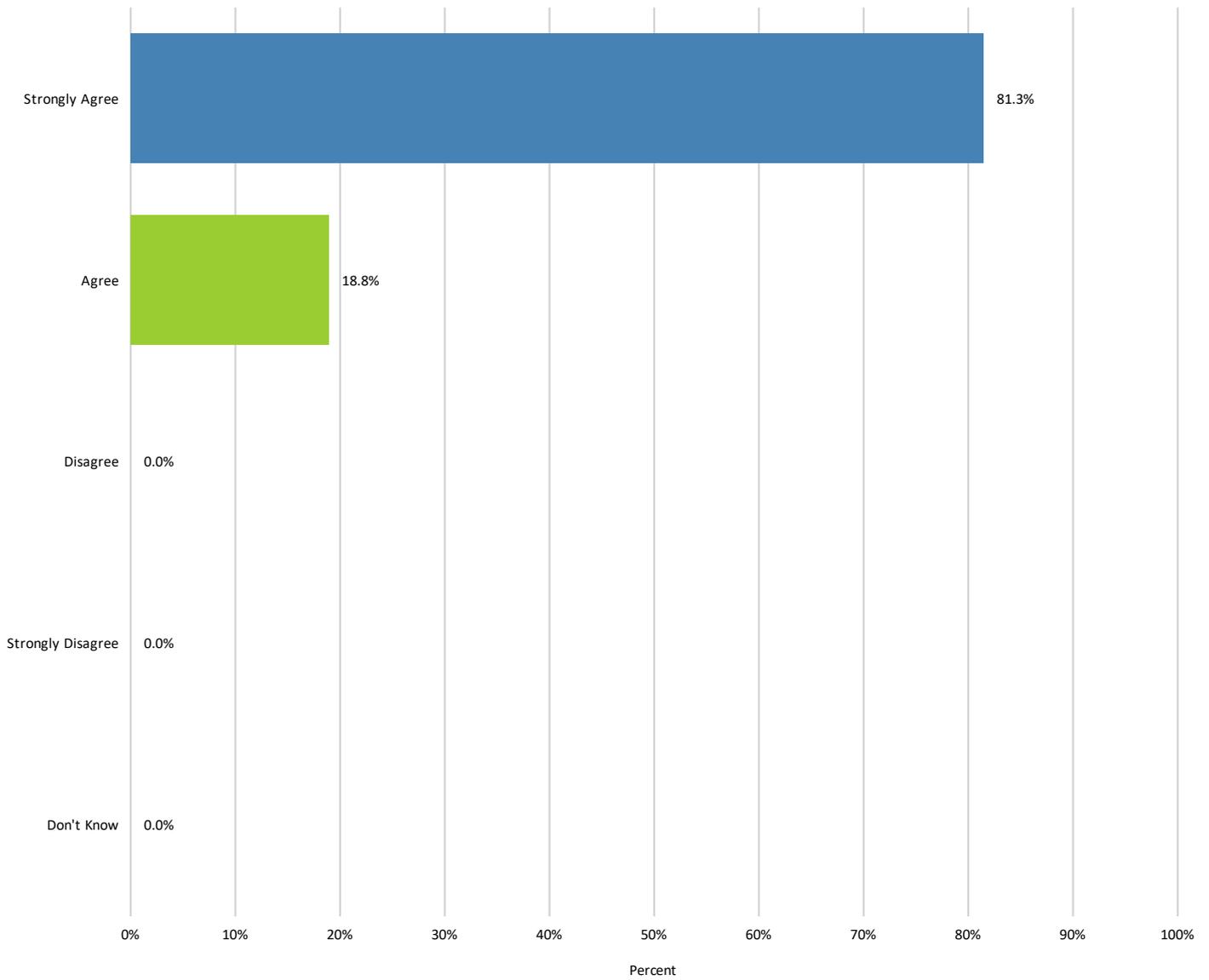
Name	Percent
<b>Strongly Agree</b>	68.8%
<b>Agree</b>	31.3%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**3. My Chief Audit Executive (CAE) effectively promotes the value of our internal audit activity within our organization.**



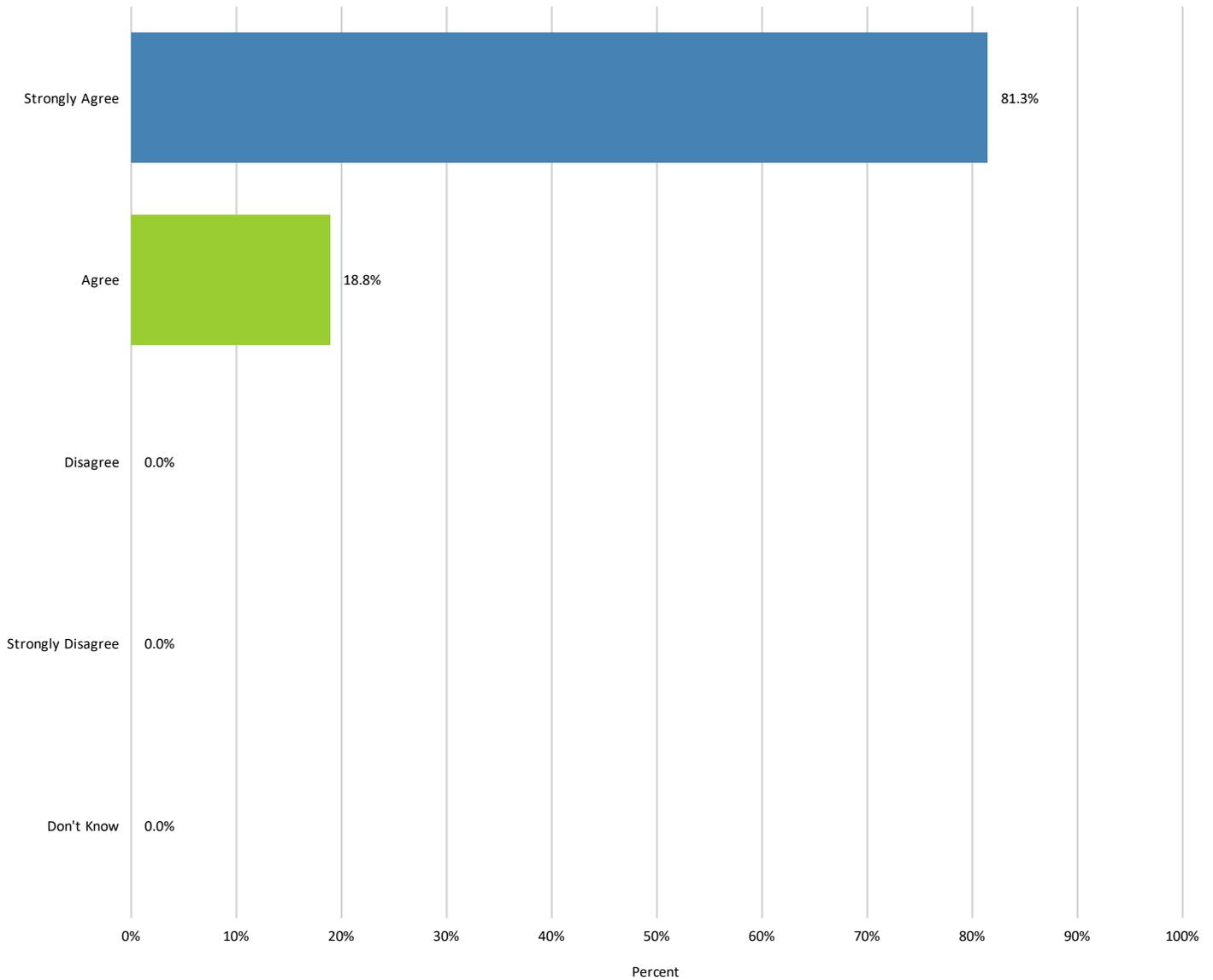
Name	Percent
<b>Strongly Agree</b>	68.8%
<b>Agree</b>	25.0%
<b>Disagree</b>	6.3%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**4. Our internal audit activity staff is fully aware of and completely conforms to both the Principles and the Rules of Conduct that comprise the Code of Ethics established by The IIA.**



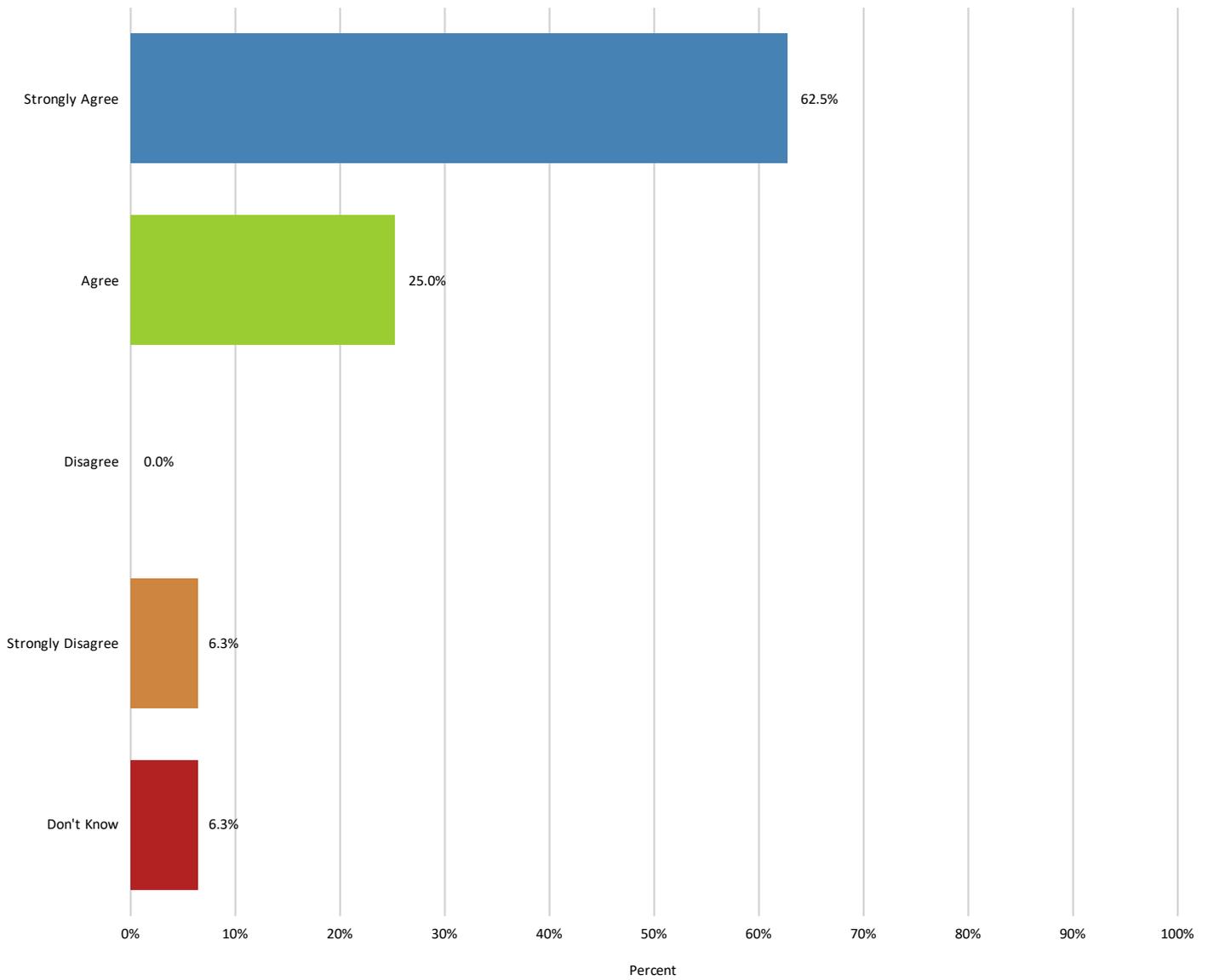
Name	Percent
<b>Strongly Agree</b>	81.3%
<b>Agree</b>	18.8%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**5. Our internal audit activity staff is fully aware of and completely conforms to The IIA's International Standards for the Professional Practice of Internal Auditing relating to objectivity and due professional care and the Code of Ethics.**



Name	Percent
Strongly Agree	81.3%
Agree	18.8%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	0.0%
<b>N</b>	<b>16</b>

**6. Our internal audit activity has a conflict of interest policy to report any perceived or actual issues that may have an influence on the independence and objectivity of the auditors.**

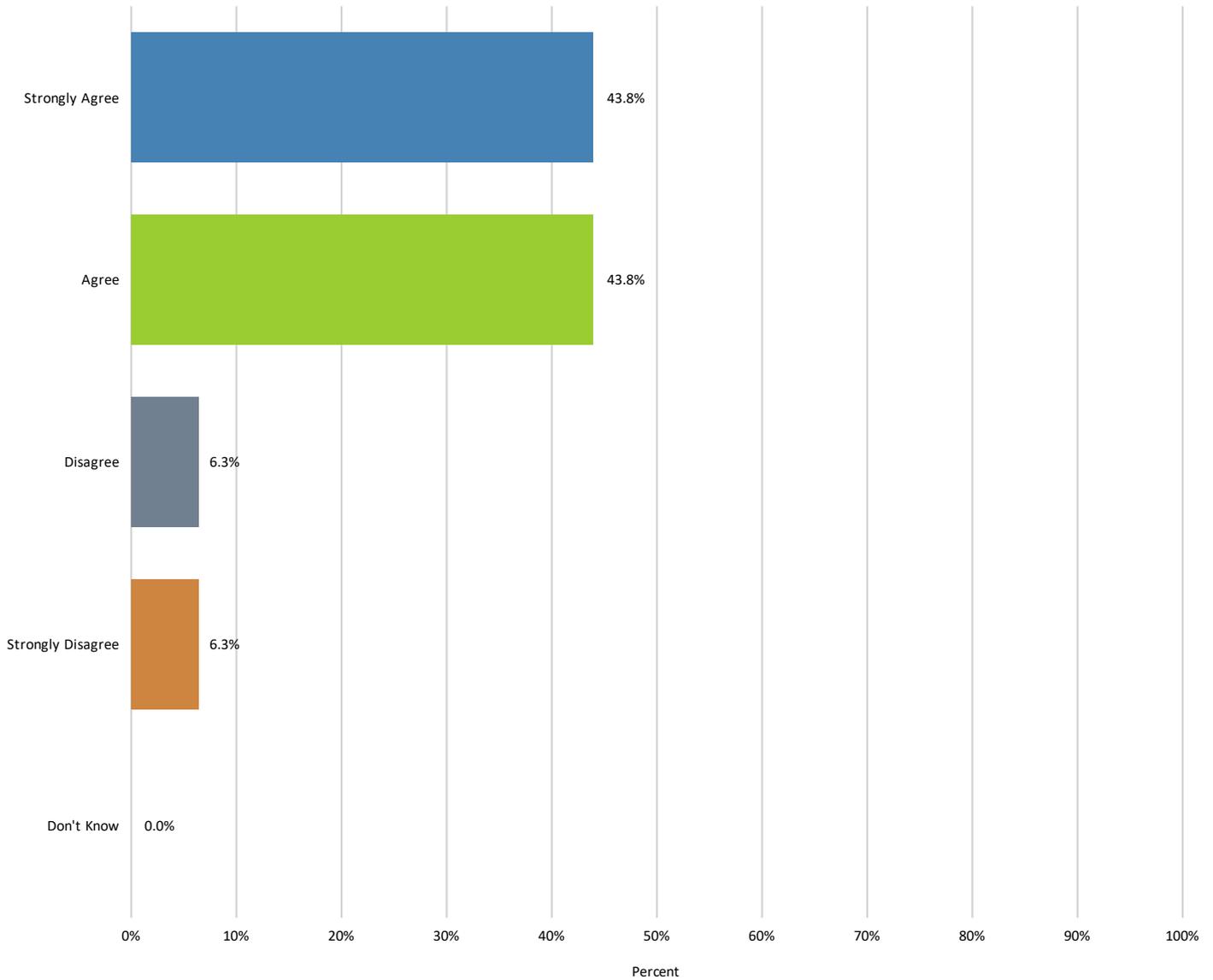


Name	Percent
<b>Strongly Agree</b>	62.5%
<b>Agree</b>	25.0%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	6.3%
<b>Don't Know</b>	6.3%
<b>N</b>	16

## Internal Audit Staff

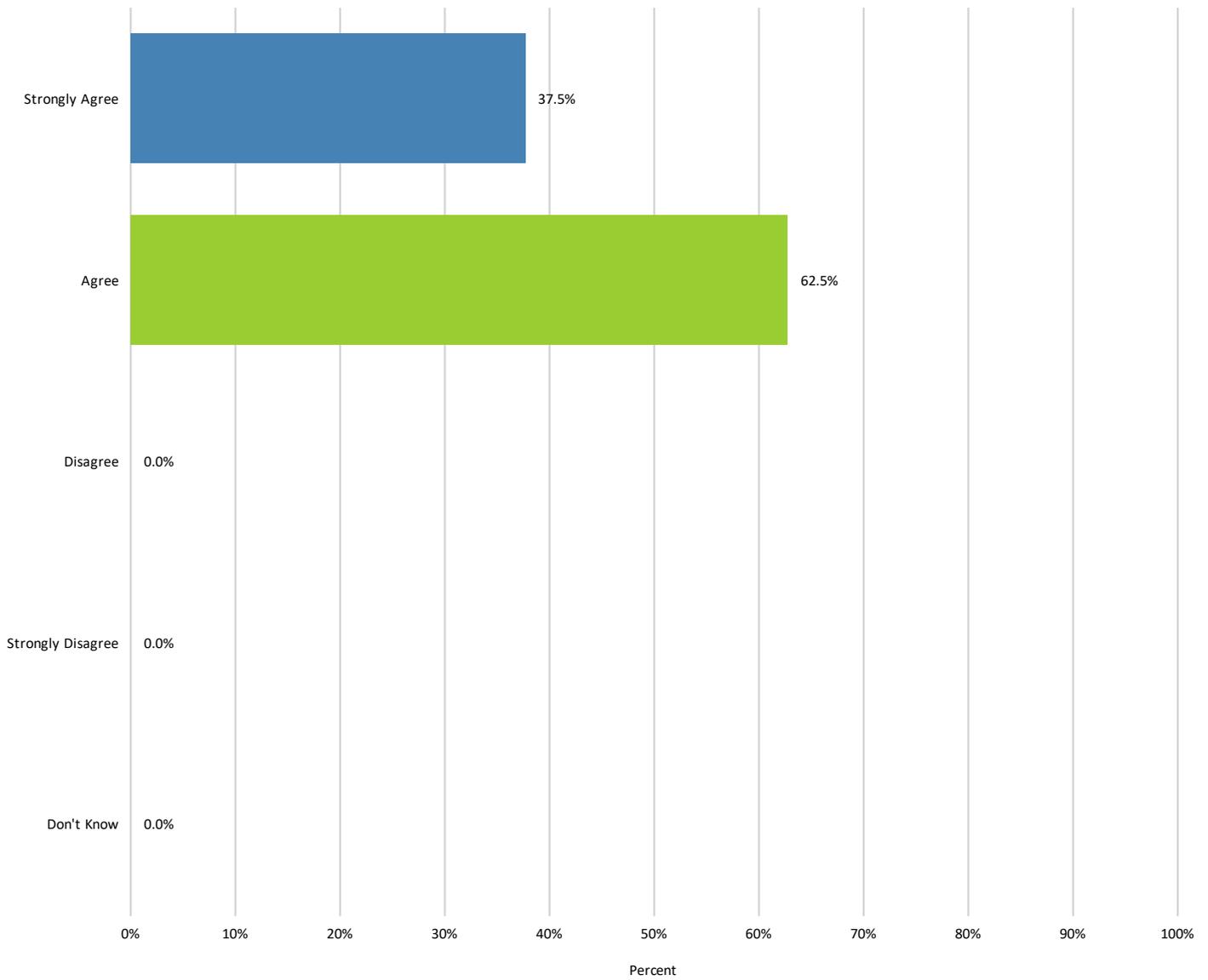
Please indicate your responses to the statements below:

### 7. Our internal audit activity management provides us with opportunities to keep up to date with changes in our business, industry, and relevant regulatory issues.



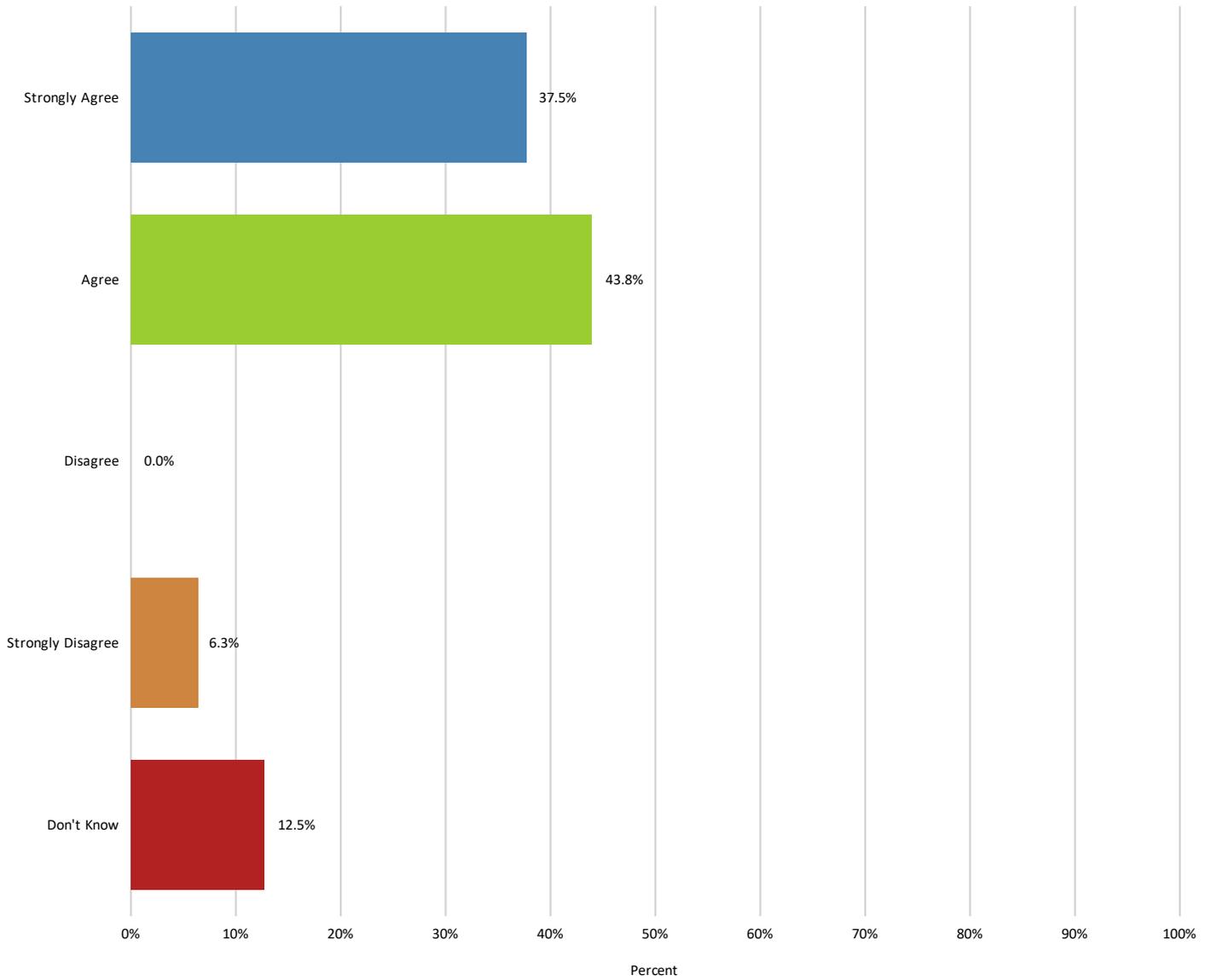
Name	Percent
<b>Strongly Agree</b>	43.8%
<b>Agree</b>	43.8%
<b>Disagree</b>	6.3%
<b>Strongly Disagree</b>	6.3%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**8. Our audit assignments provide internal audit activity staff with opportunities to develop adequate knowledge of key business processes, including critical success factors.**



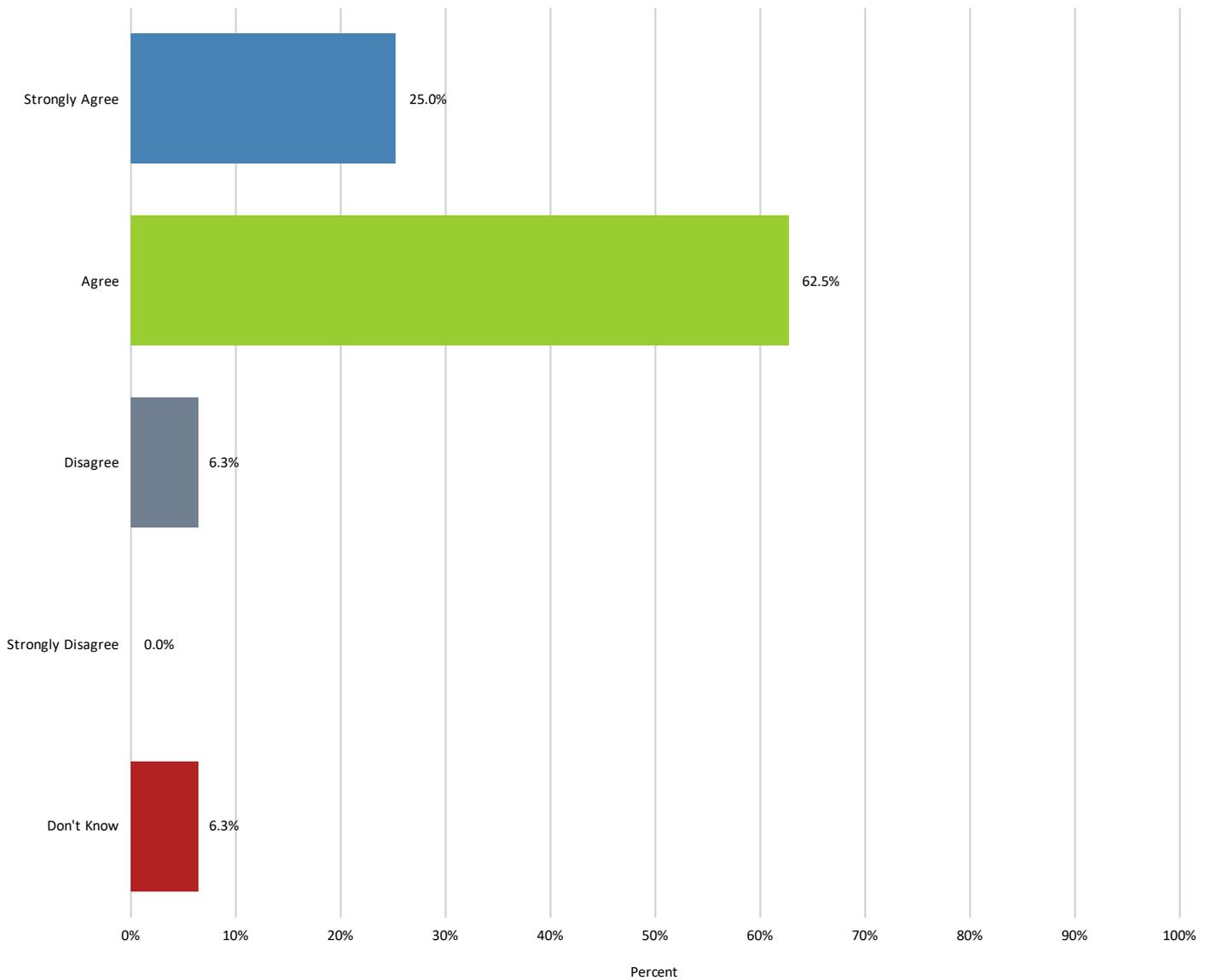
Name	Percent
<b>Strongly Agree</b>	37.5%
<b>Agree</b>	62.5%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**9. I have sufficient knowledge of key IT risks and controls to perform my audit engagements.**



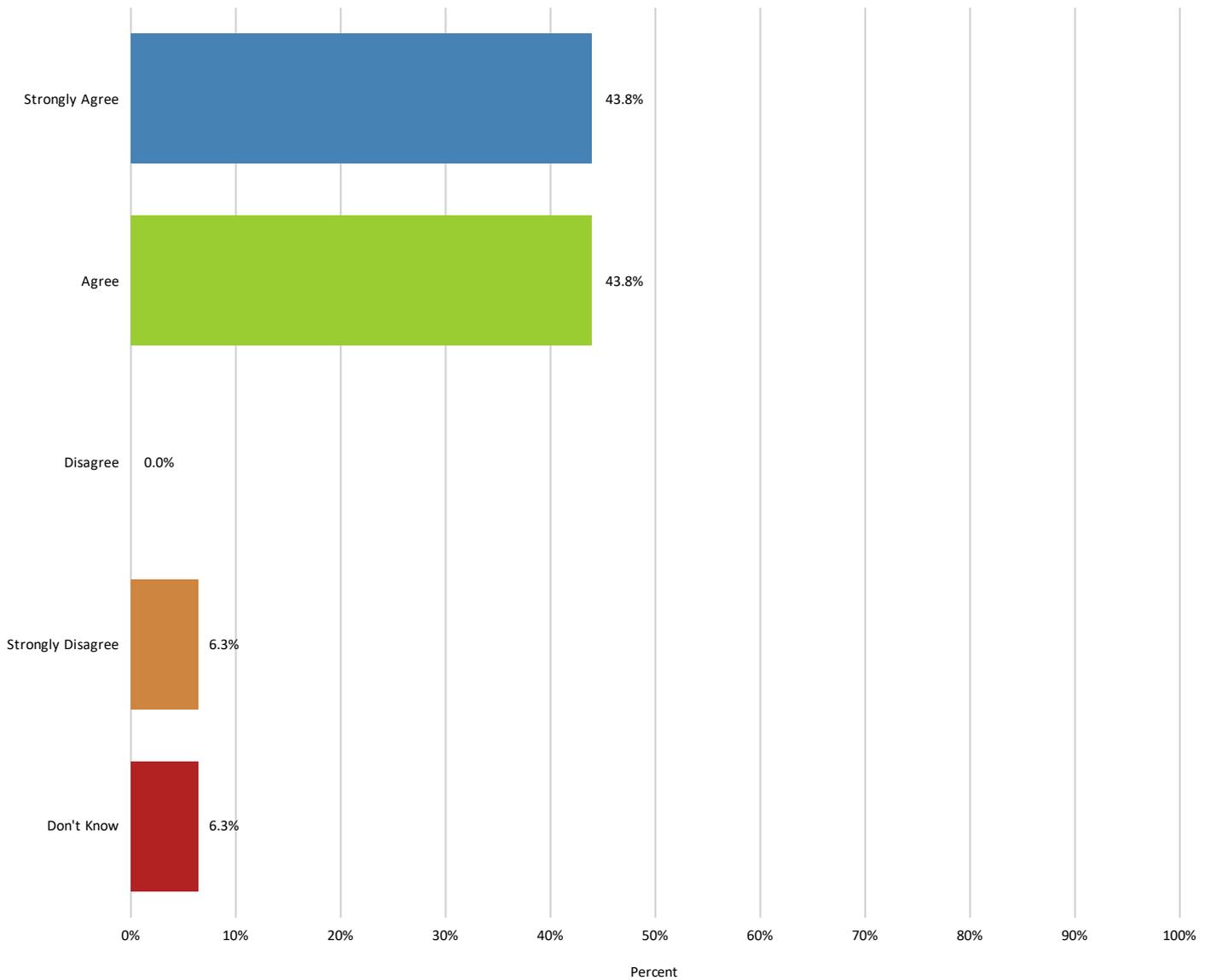
Name	Percent
<b>Strongly Agree</b>	37.5%
<b>Agree</b>	43.8%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	6.3%
<b>Don't Know</b>	12.5%
<b>N</b>	16

**10. I have sufficient knowledge of fraud to identify “red flags,” indicating possible fraud when planning my audit engagements.**



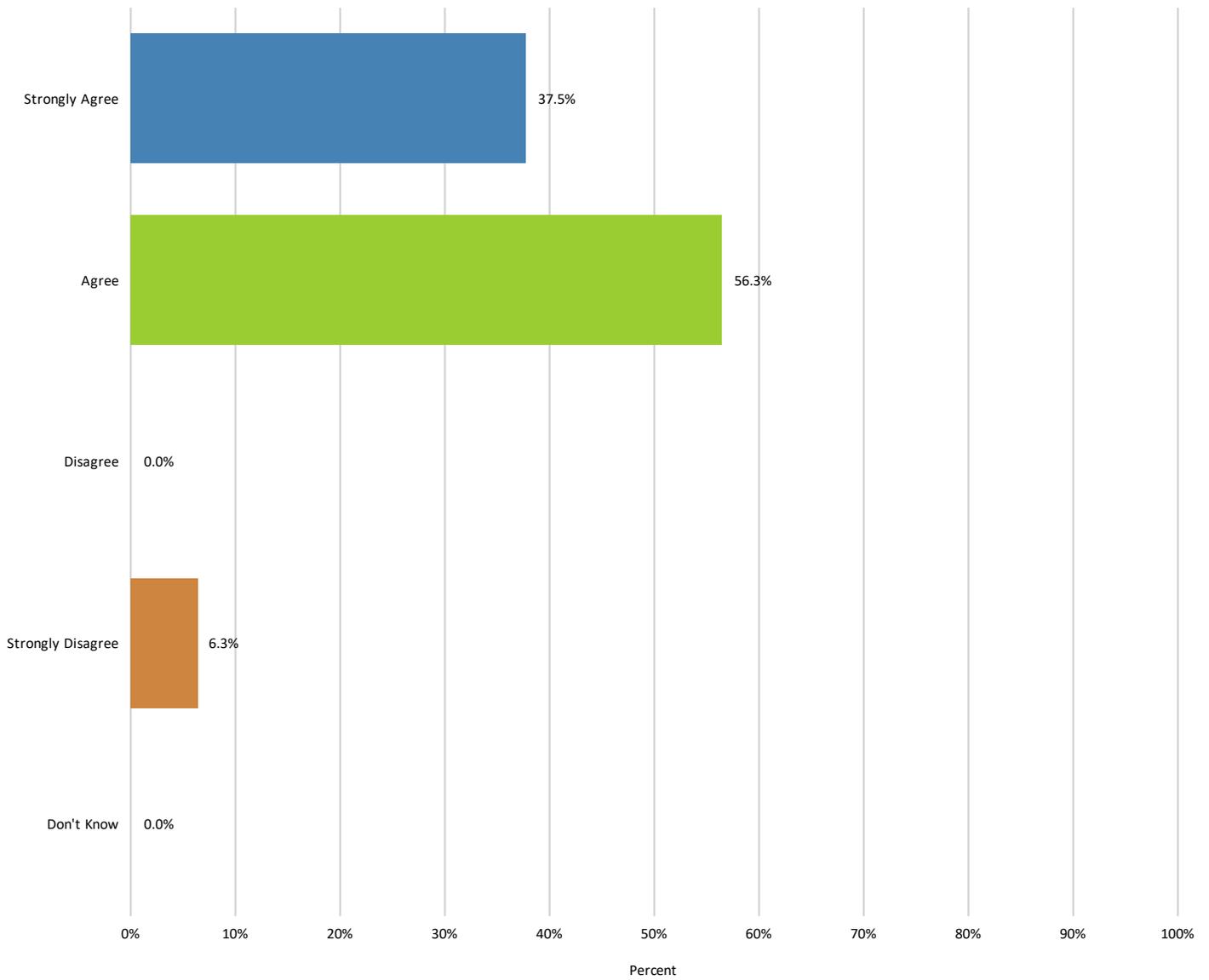
Name	Percent
Strongly Agree	25.0%
Agree	62.5%
Disagree	6.3%
Strongly Disagree	0.0%
Don't Know	6.3%
N	16

**11. Our internal audit activity management provides ample opportunities to develop the skills and knowledge necessary to perform all of my audit engagements.**



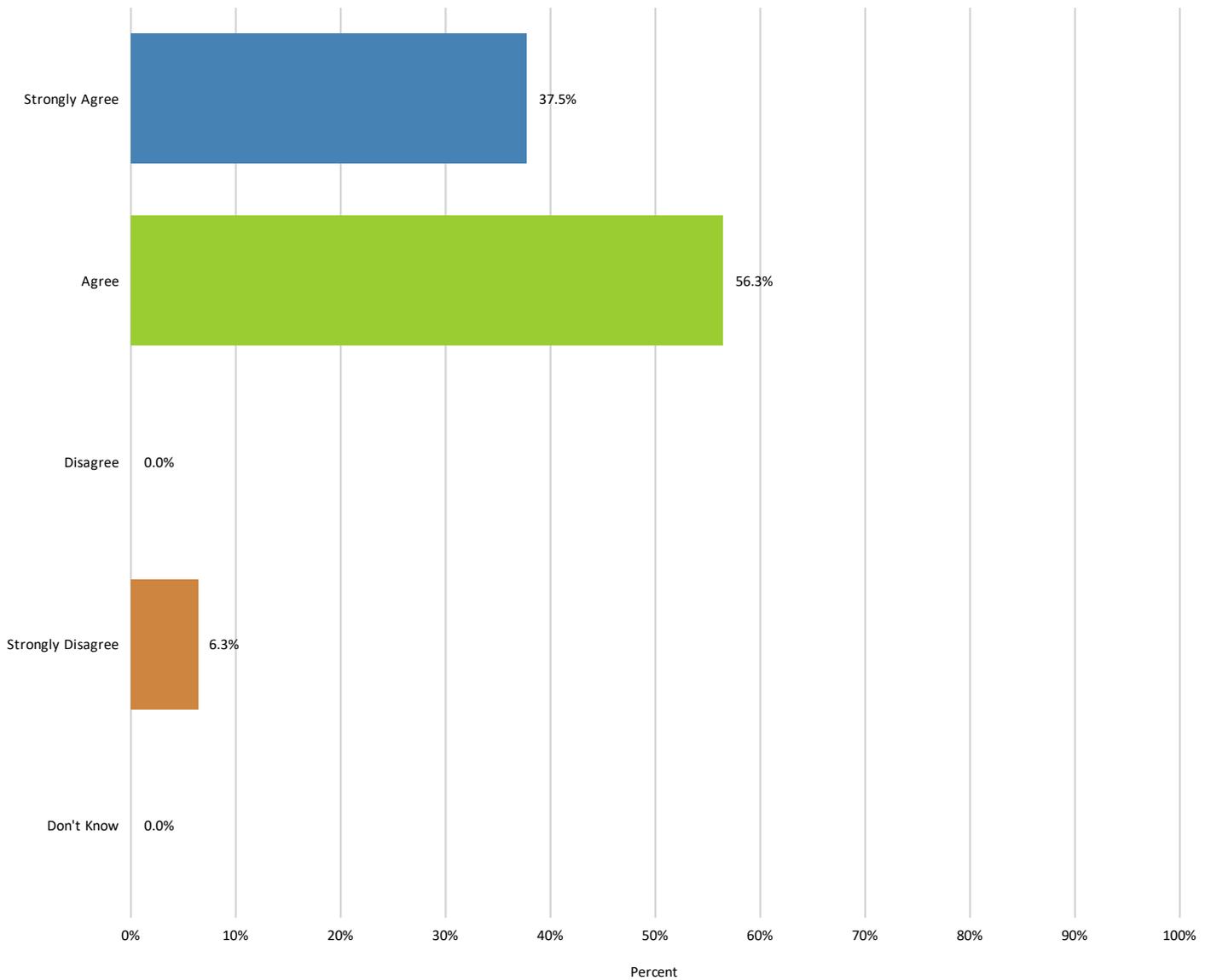
Name	Percent
<b>Strongly Agree</b>	43.8%
<b>Agree</b>	43.8%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	6.3%
<b>Don't Know</b>	6.3%
<b>N</b>	16

**12. Our internal audit activity management provides ample opportunities to develop skills and knowledge, and acquire experience that enables me to develop professionally and advance my career.**



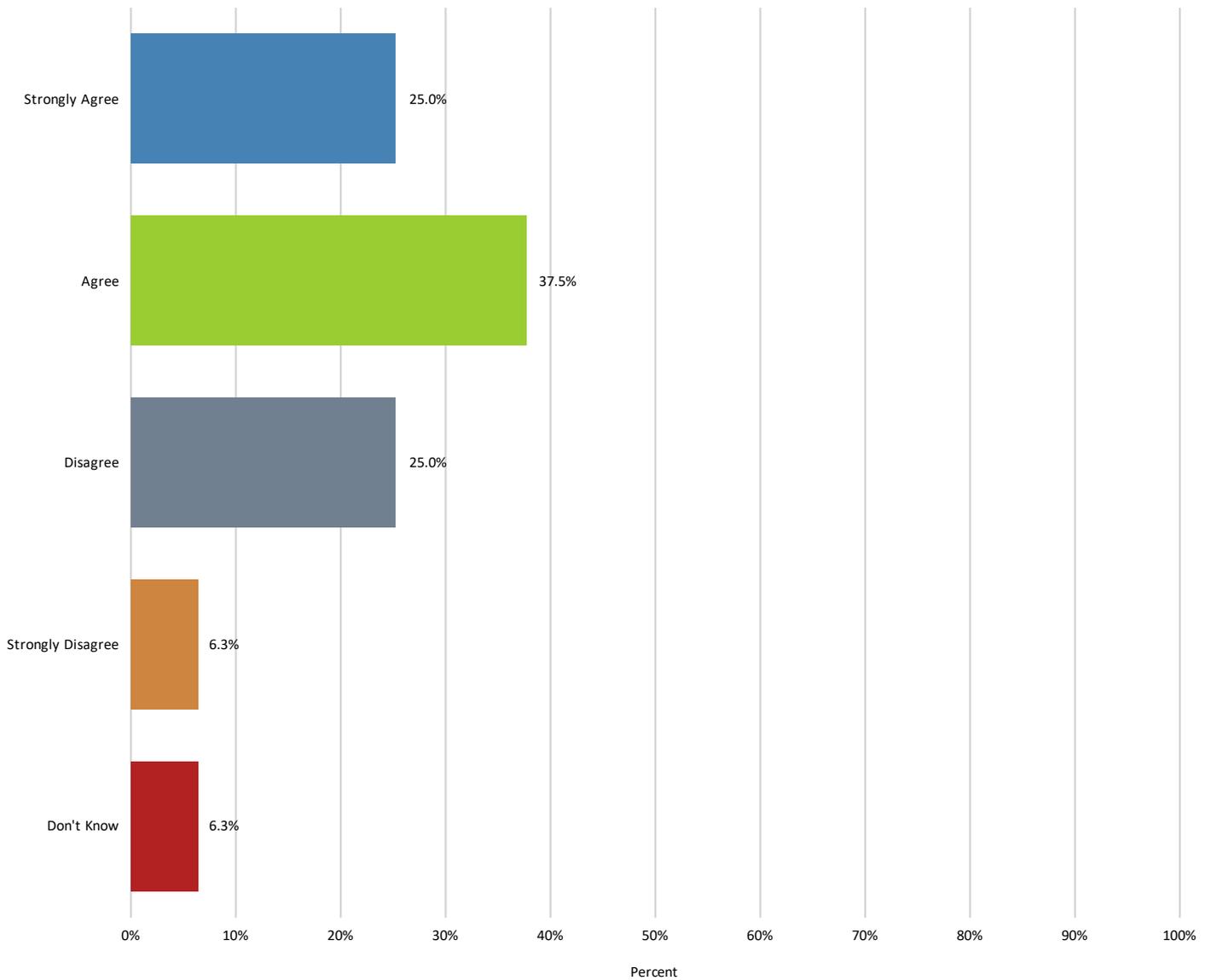
Name	Percent
Strongly Agree	37.5%
Agree	56.3%
Disagree	0.0%
Strongly Disagree	6.3%
Don't Know	0.0%
<b>N</b>	<b>16</b>

**13. I have ample opportunity to enhance my knowledge, skills, and competencies through in-house training sessions and/or outside seminars.**



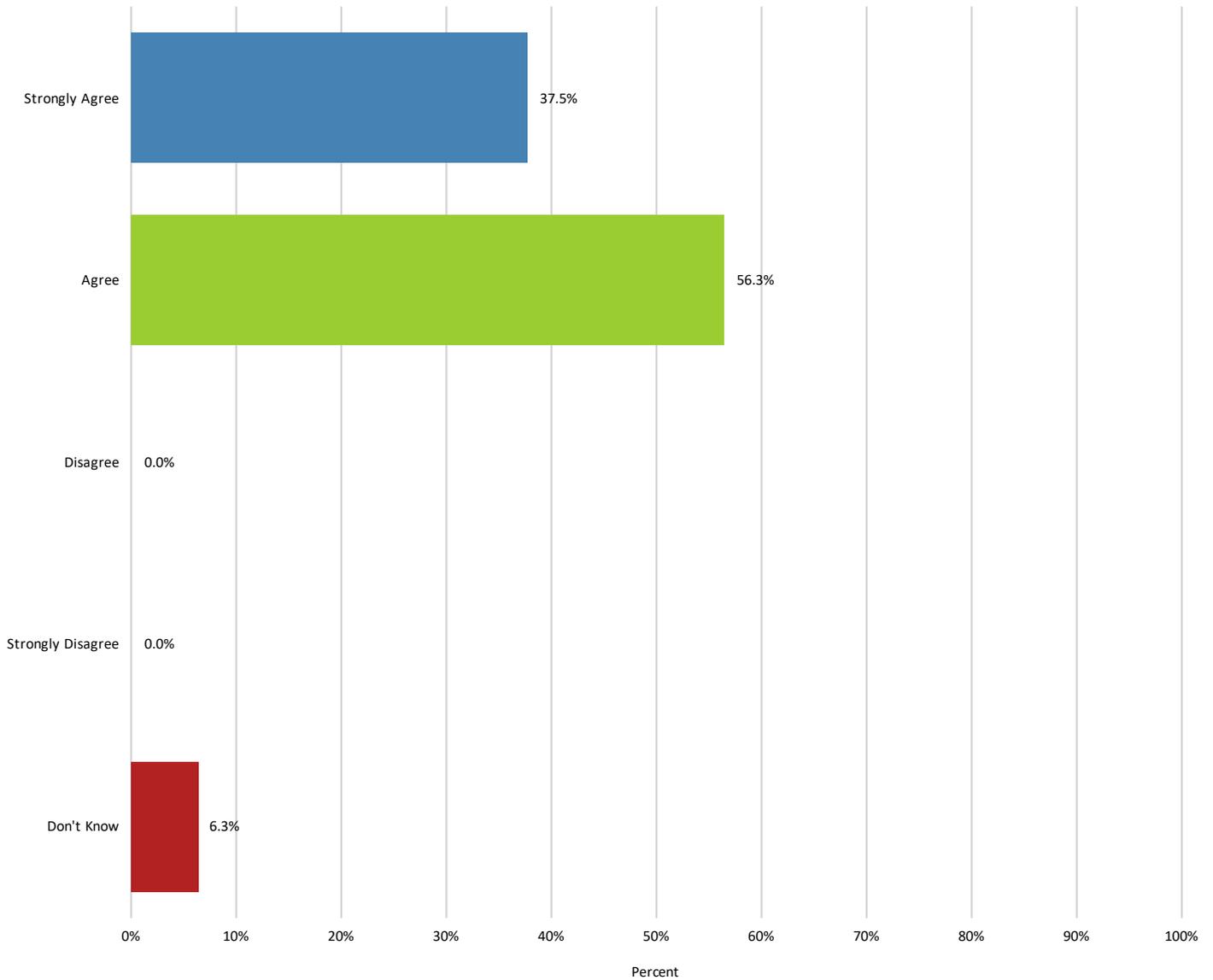
Name	Percent
<b>Strongly Agree</b>	37.5%
<b>Agree</b>	56.3%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	6.3%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**14. My performance is reviewed on a regular and sufficiently frequent basis; the criteria used are adequate and the reviews are meaningful and helpful.**



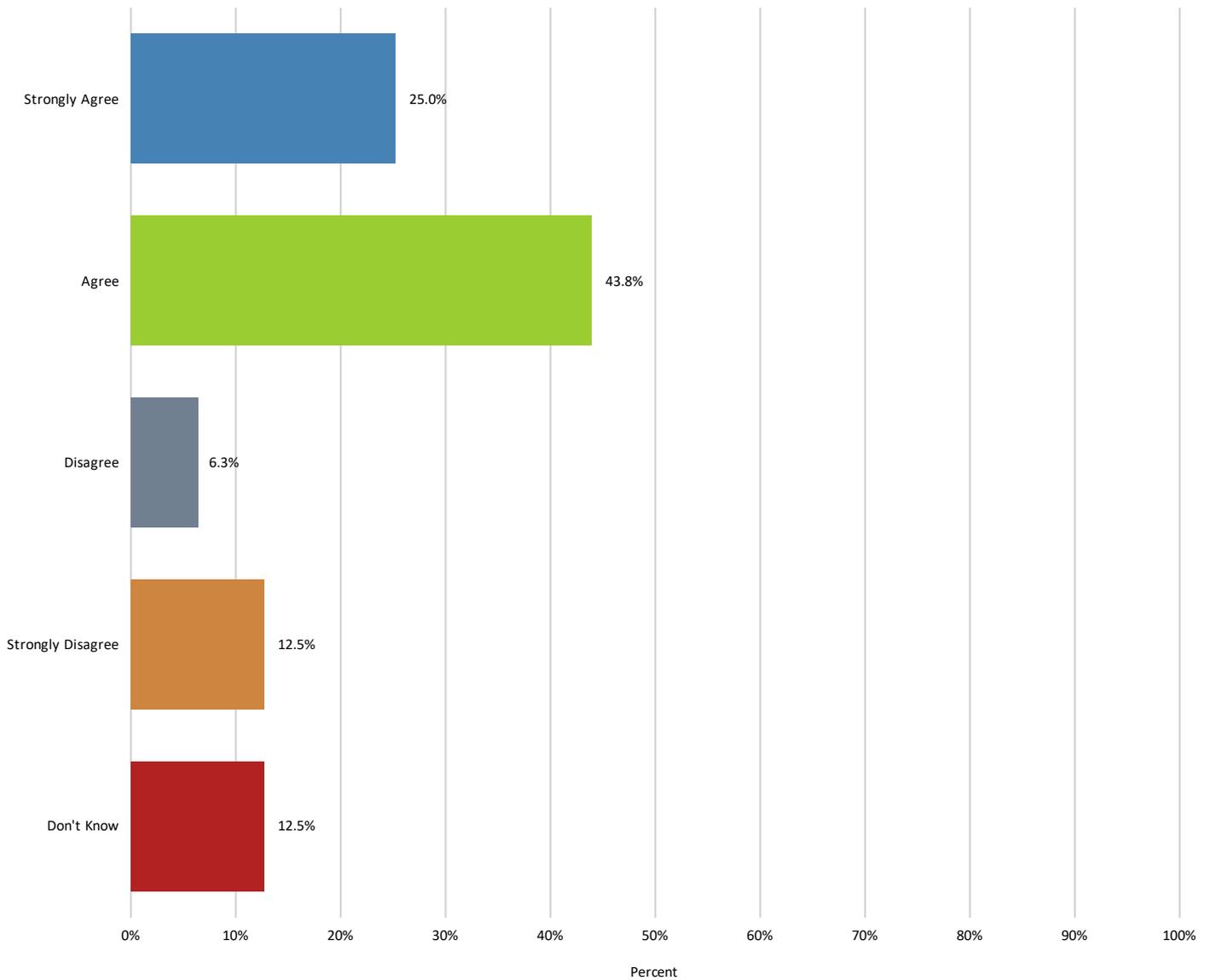
Name	Percent
<b>Strongly Agree</b>	25.0%
<b>Agree</b>	37.5%
<b>Disagree</b>	25.0%
<b>Strongly Disagree</b>	6.3%
<b>Don't Know</b>	6.3%
<b>N</b>	16

**15. Our internal audit activity management encourages and supports the internal audit activity staff in demonstrating its proficiency by obtaining appropriate professional certifications, such as designations offered by The IIA or other designations related to internal auditing.**



Name	Percent
Strongly Agree	37.5%
Agree	56.3%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	6.3%
N	16

**16. Our internal audit activity is viewed as a valuable developmental assignment by individuals from other parts of our organization.**

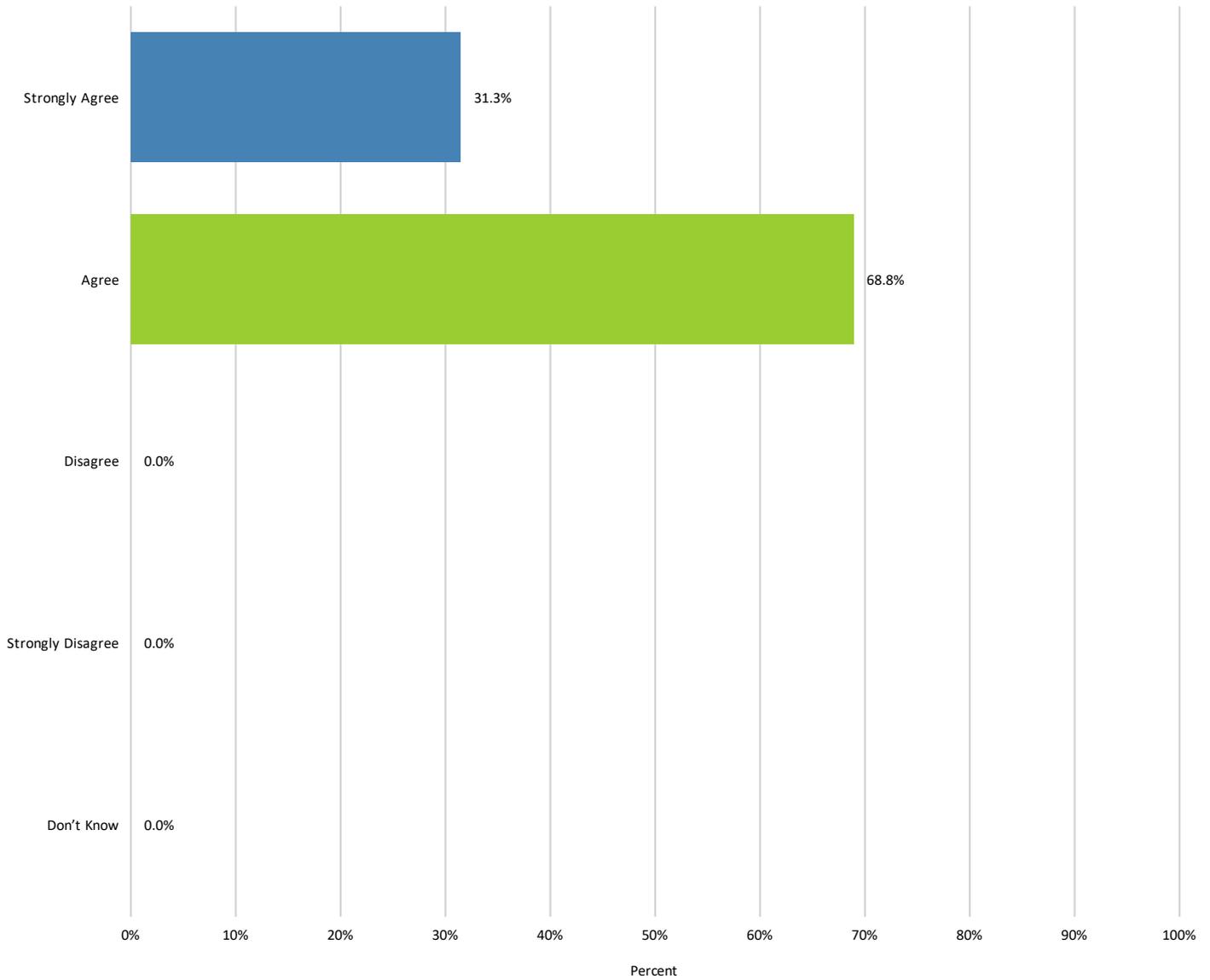


Name	Percent
Strongly Agree	25.0%
Agree	43.8%
Disagree	6.3%
Strongly Disagree	12.5%
Don't Know	12.5%
N	16

## Internal Audit Management

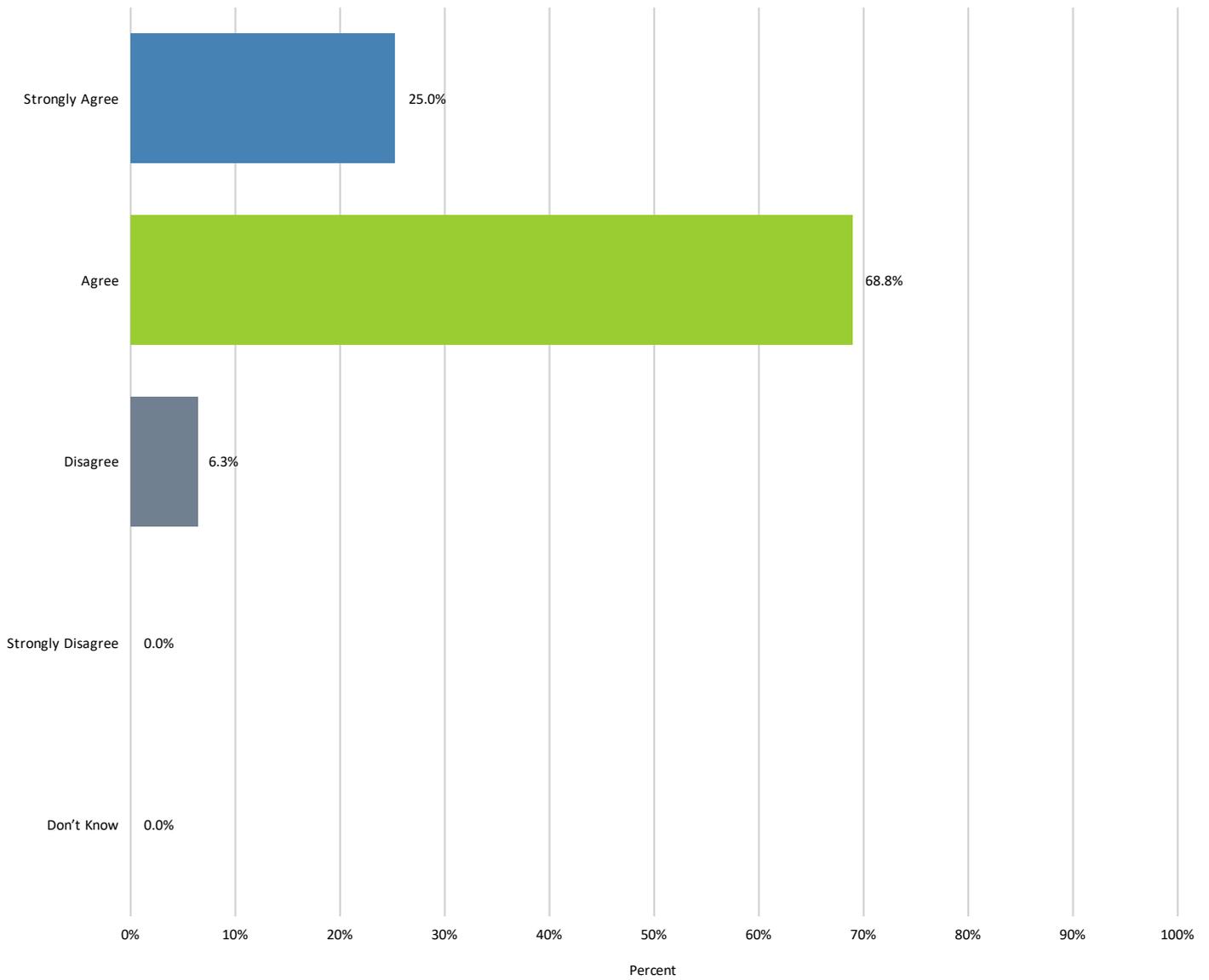
Please indicate your responses to the statements below:

### 17. Our internal audit activity management has established policies and procedures that clearly guide the operation of our internal audit activity.



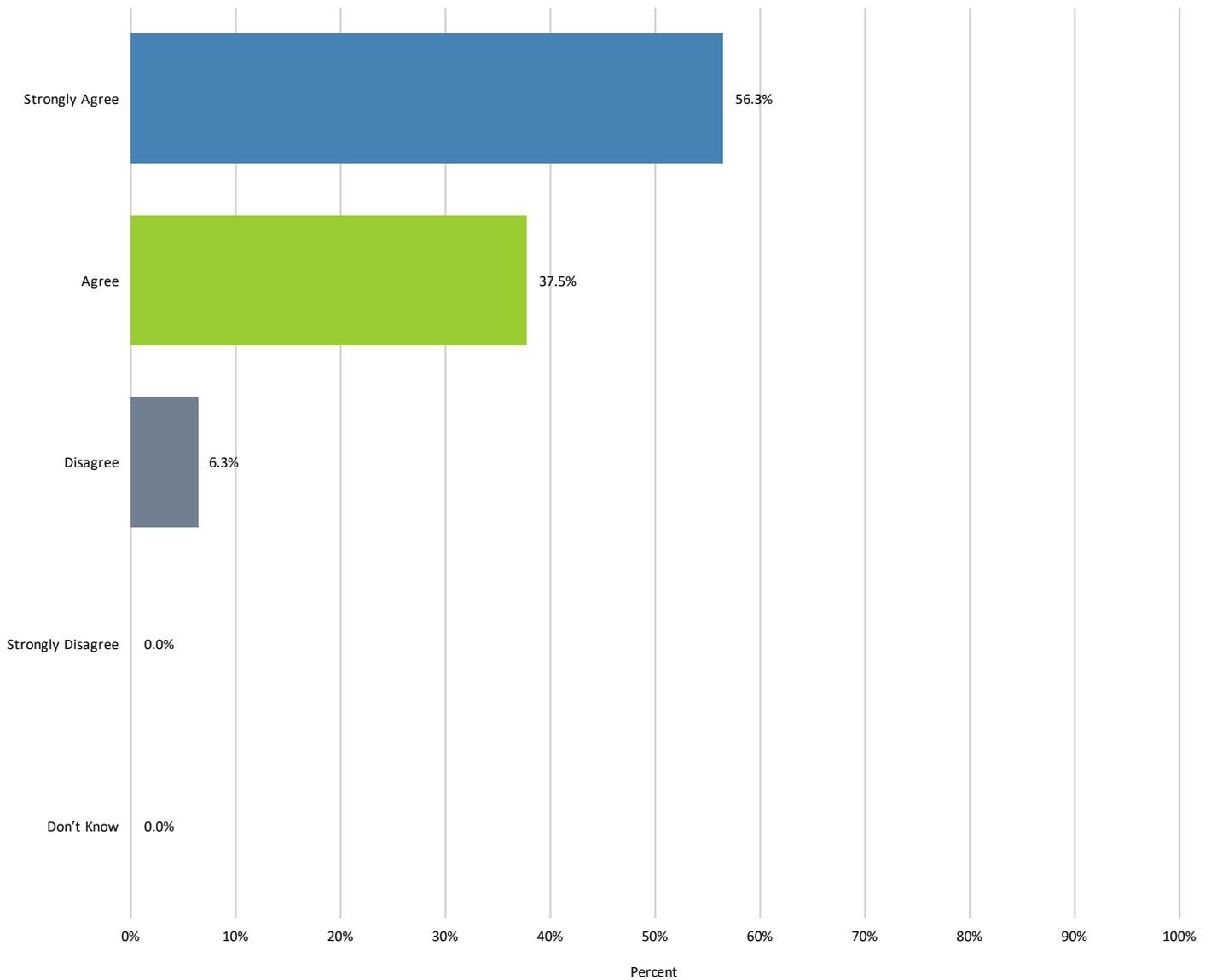
Name	Percent
<b>Strongly Agree</b>	31.3%
<b>Agree</b>	68.8%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**18. Our internal audit activity actively encourages collaborative effort between internal audit management and staff for effective completion of our engagements in a timely manner.**



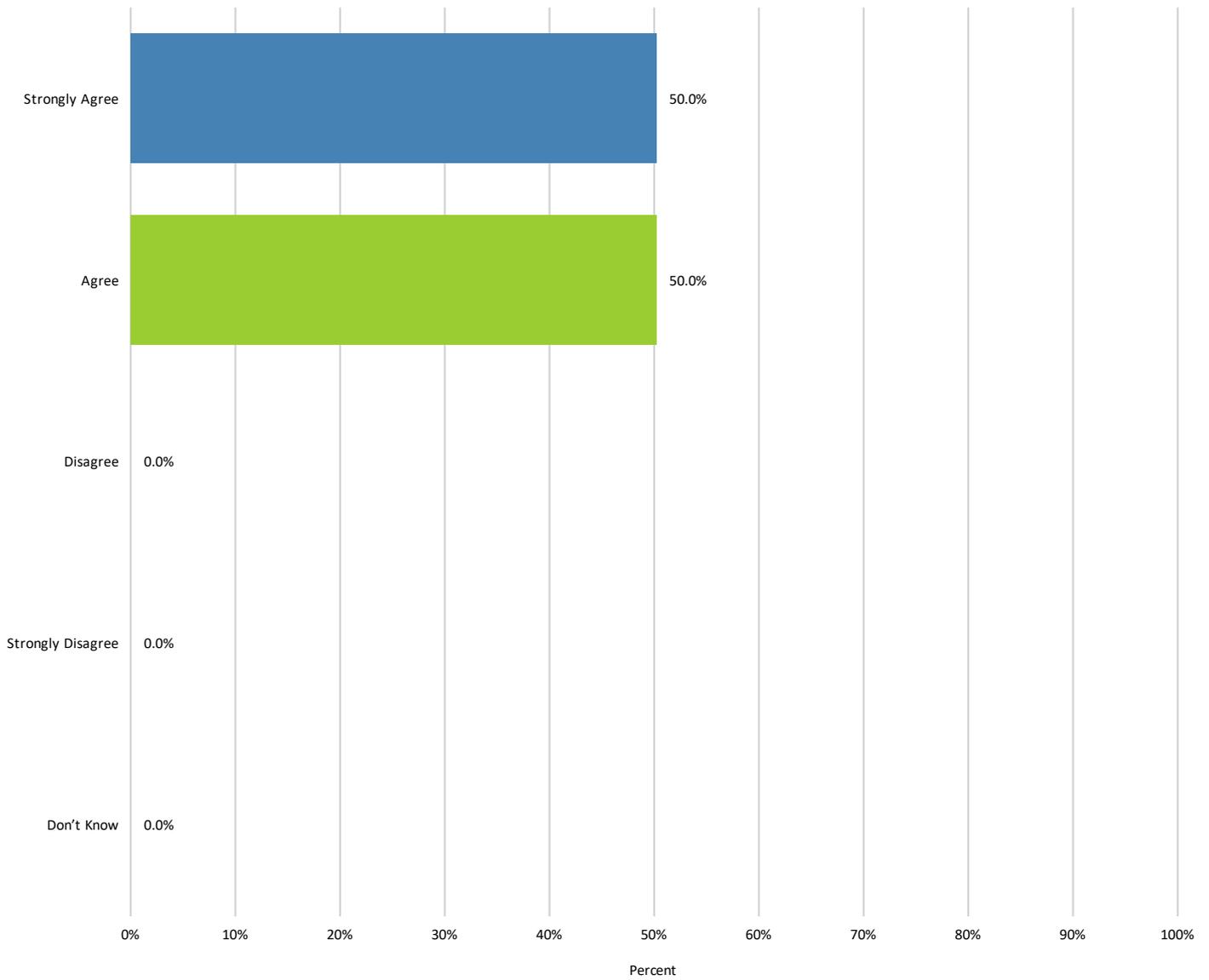
Name	Percent
<b>Strongly Agree</b>	25.0%
<b>Agree</b>	68.8%
<b>Disagree</b>	6.3%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**19. Our internal audit activity competently assesses the adequacy and effectiveness of our organization's system of internal controls.**



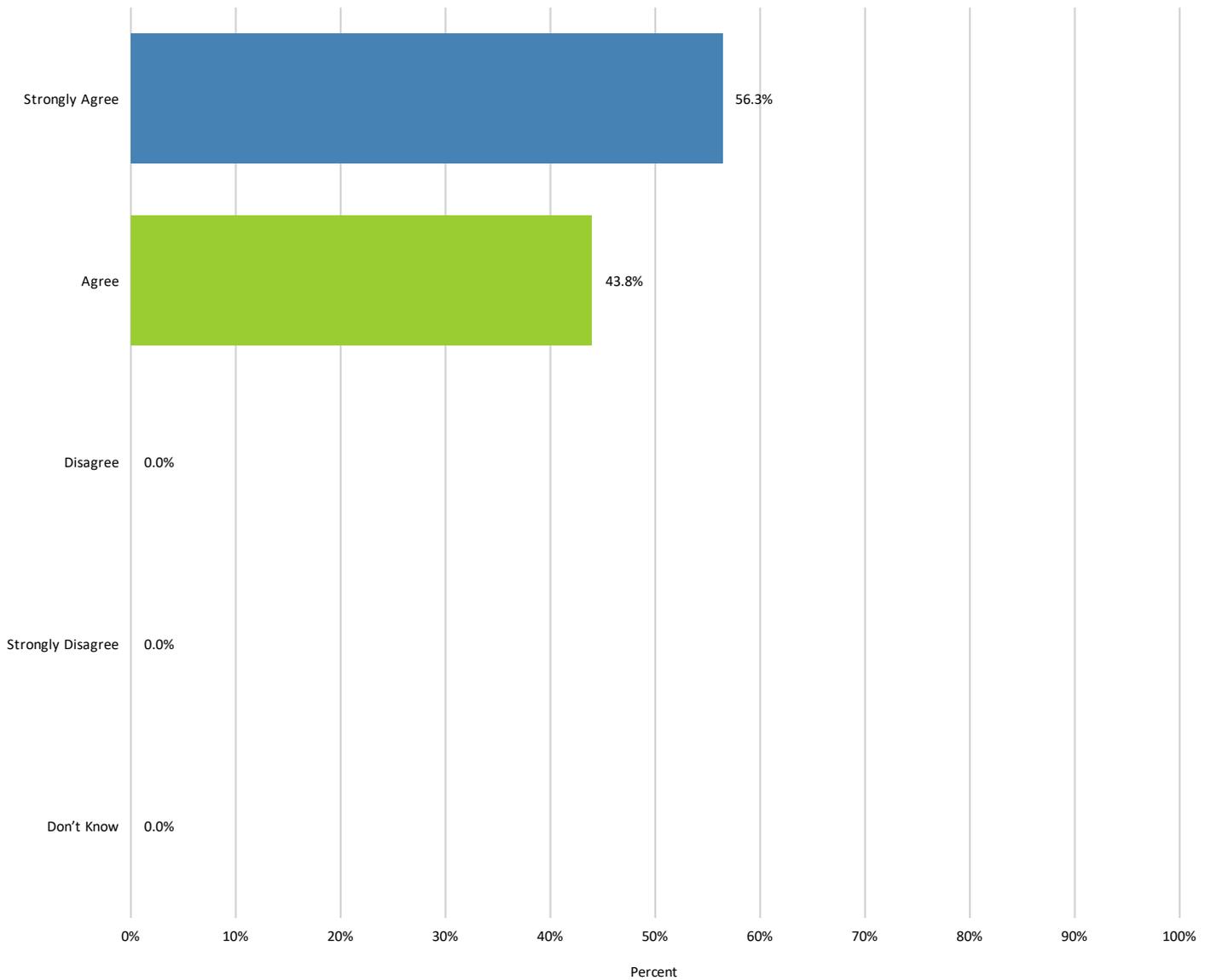
Name	Percent
Strongly Agree	56.3%
Agree	37.5%
Disagree	6.3%
Strongly Disagree	0.0%
Don't Know	0.0%
<b>N</b>	<b>16</b>

**20. Our internal audit activity adequately assesses the effectiveness of risk management processes employed by management to achieve our organization’s objectives.**



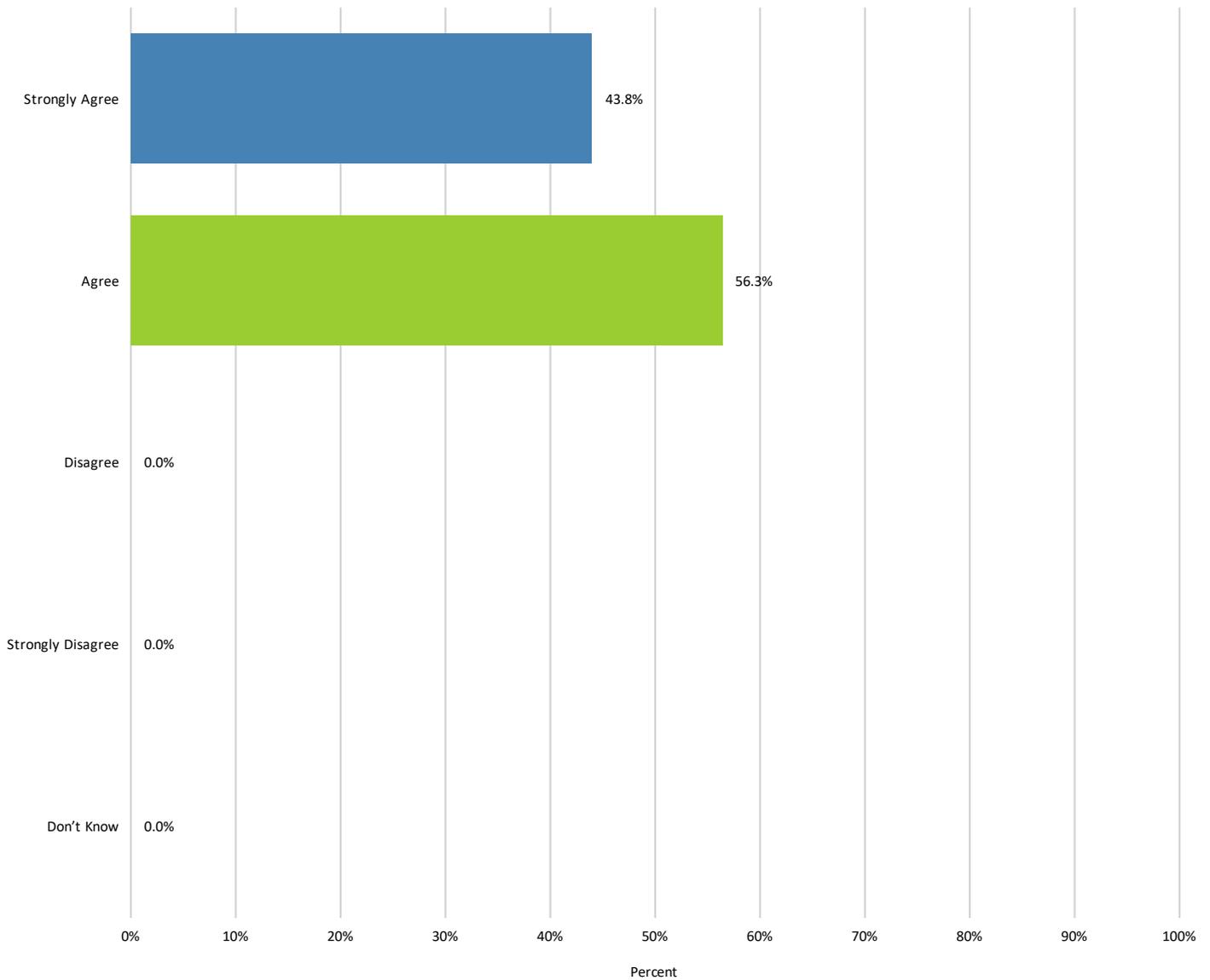
Name	Percent
<b>Strongly Agree</b>	50.0%
<b>Agree</b>	50.0%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**21. Our internal audit activity effectively promotes appropriate ethics and values broadly across our total organization.**



Name	Percent
Strongly Agree	56.3%
Agree	43.8%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	0.0%
N	16

**22. Our internal audit activity adequately assesses the effectiveness of governance processes, including ethics-related programs and activities.**

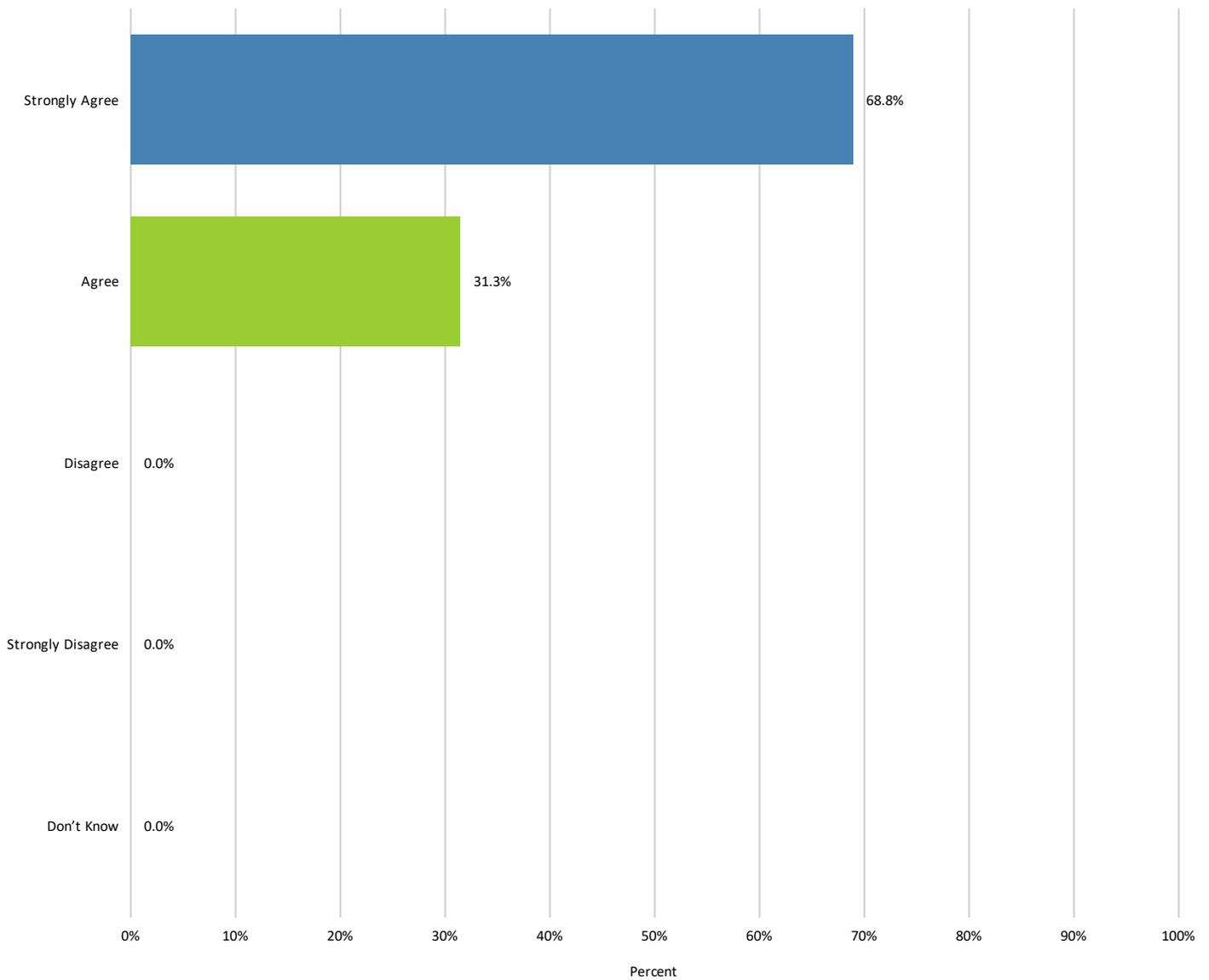


Name	Percent
Strongly Agree	43.8%
Agree	56.3%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	0.0%
<b>N</b>	<b>16</b>

## Internal Audit Process

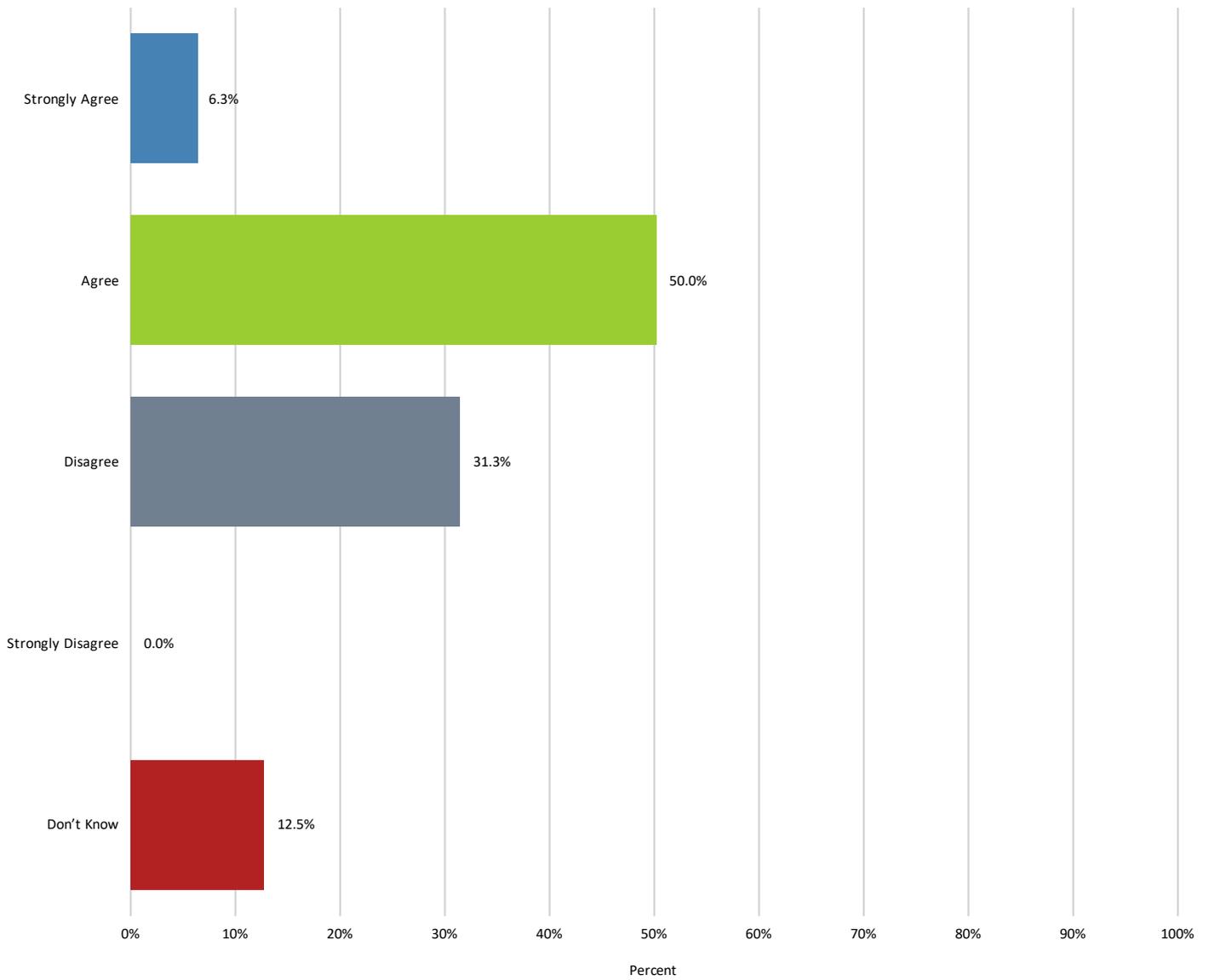
Please indicate your responses to the statements below:

**23. Our internal audit activity develops and documents a plan for each engagement based on a preliminary assessment of risks relevant to the area being reviewed (including the probability of fraud), and our engagement objectives reflect the result of this risk assessment.**



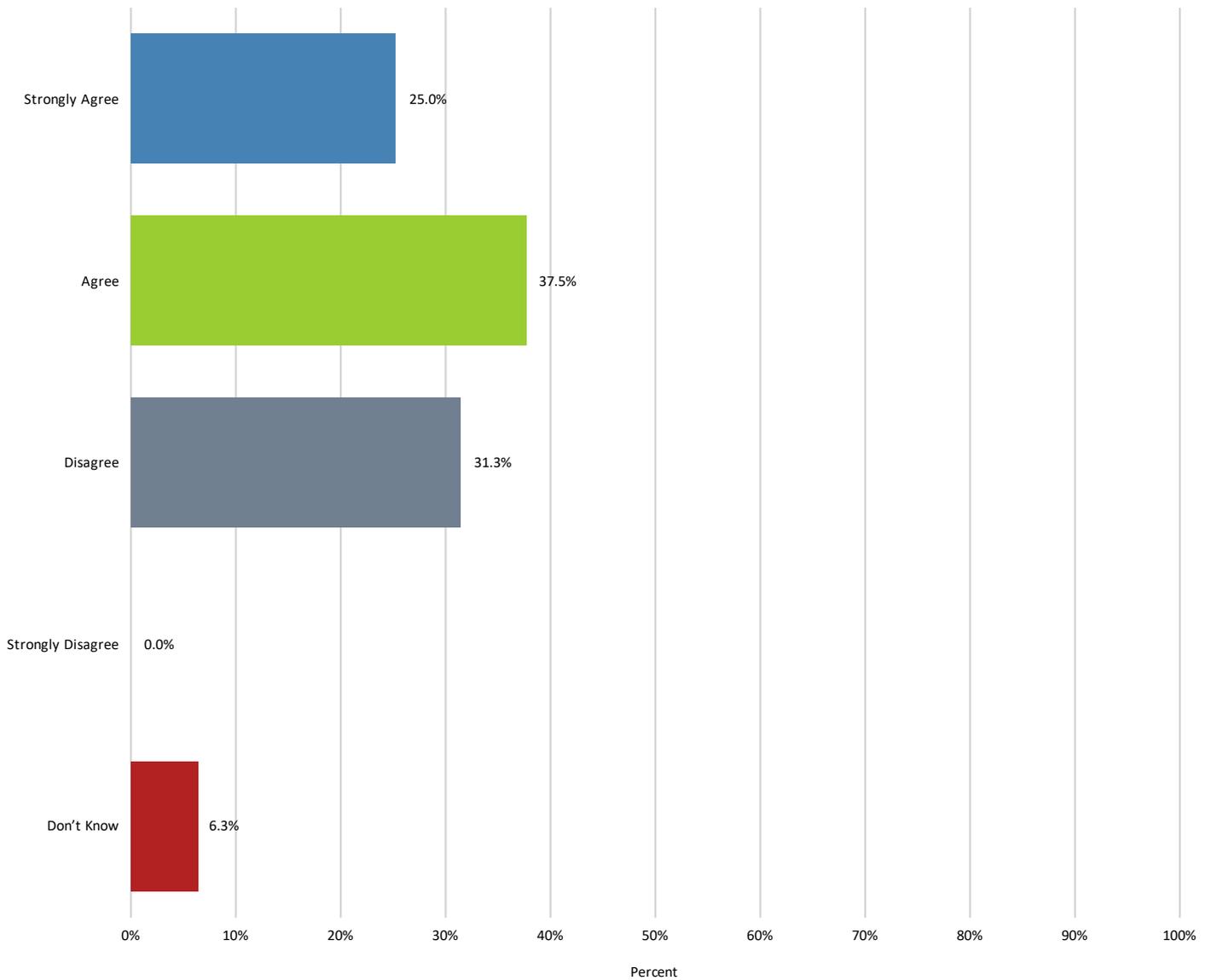
Name	Percent
Strongly Agree	68.8%
Agree	31.3%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	0.0%
N	16

**24. Our internal audit activity uses computer-assisted audit techniques, including data mining, to facilitate data collection and analysis during completion of our engagements.**



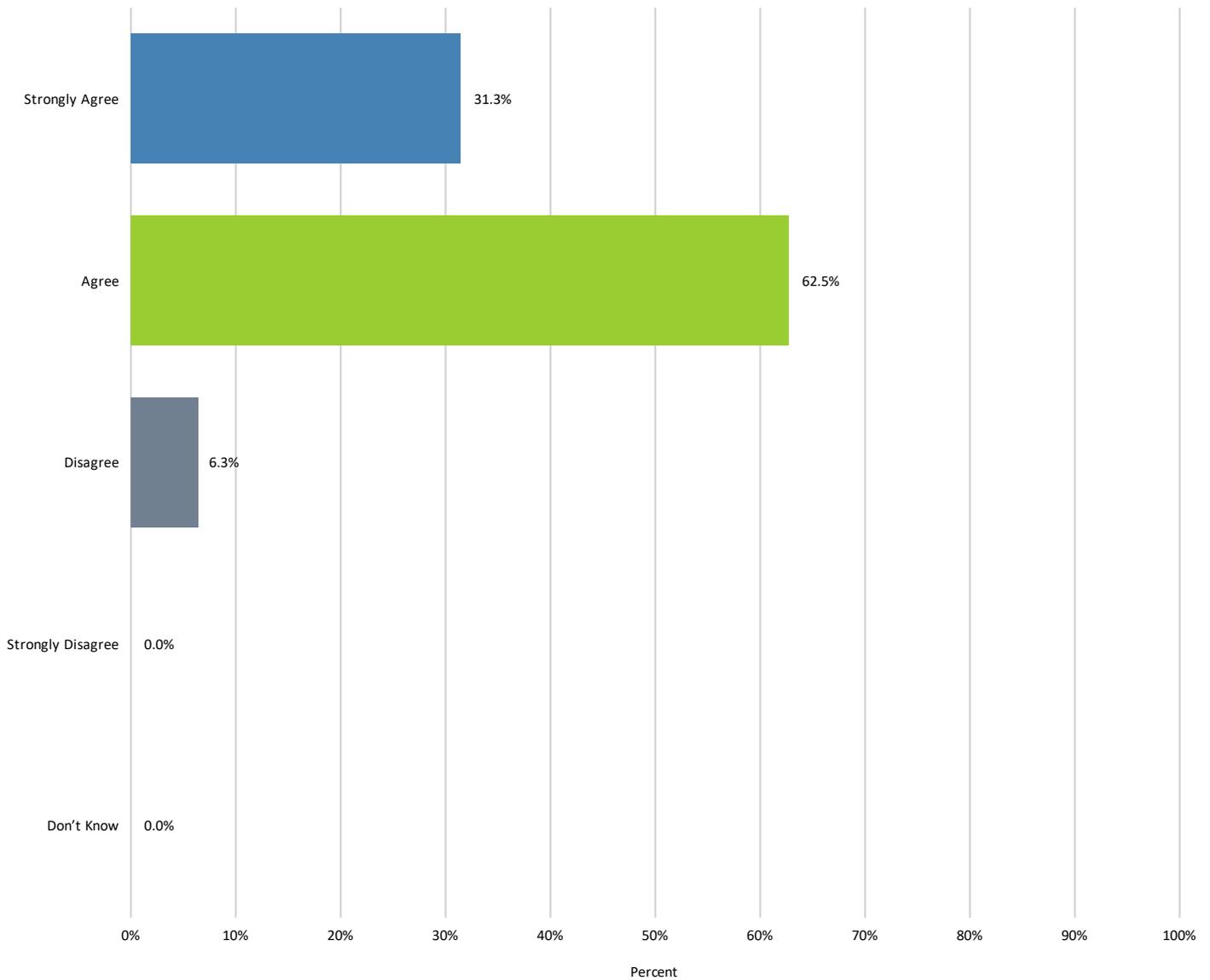
Name	Percent
Strongly Agree	6.3%
Agree	50.0%
Disagree	31.3%
Strongly Disagree	0.0%
Don't Know	12.5%
<b>N</b>	<b>16</b>

**25. I receive appropriate, timely, and constructive feedback regarding my performance in completing engagements, enabling me to continue developing my knowledge, skills, and competencies.**



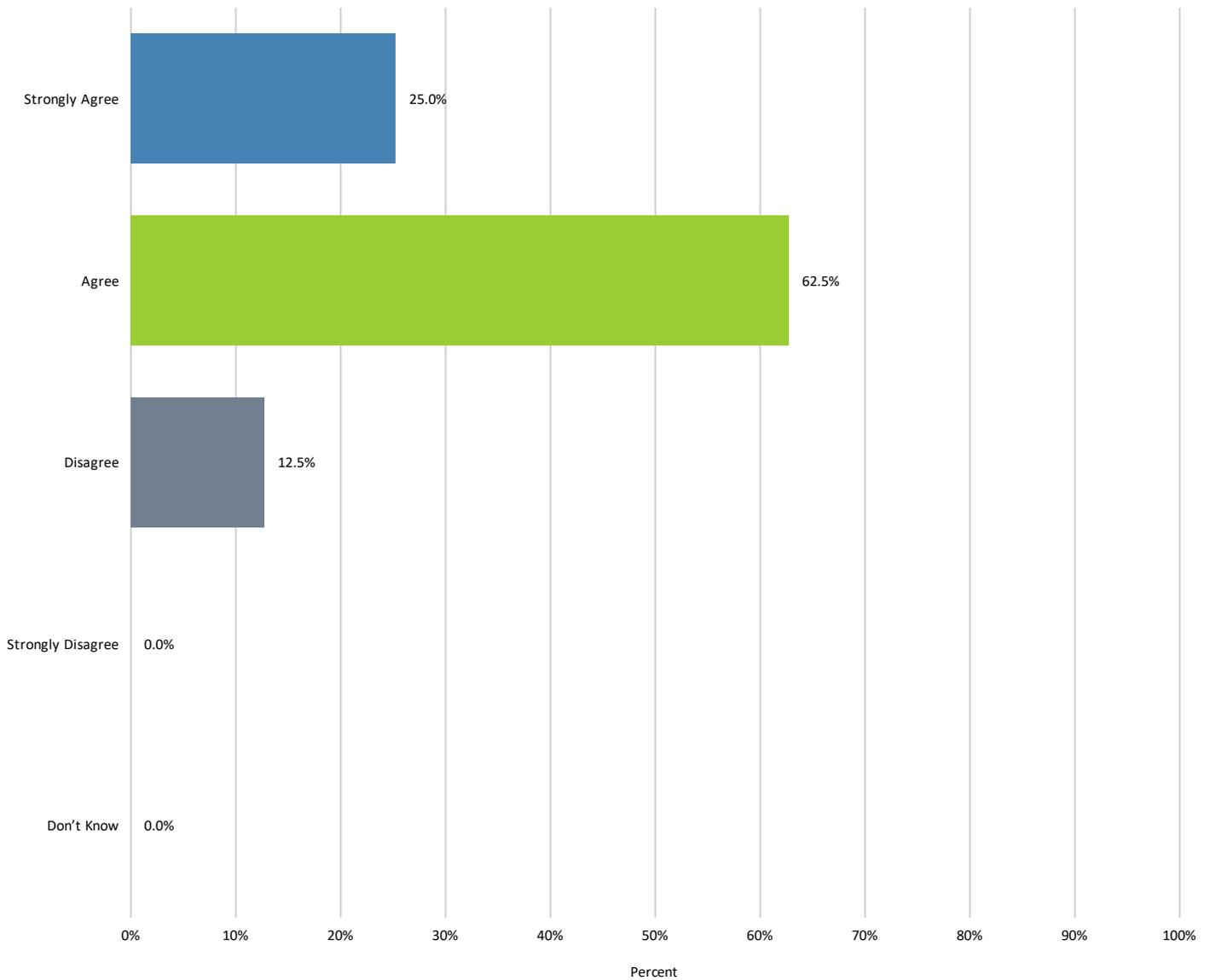
Name	Percent
<b>Strongly Agree</b>	25.0%
<b>Agree</b>	37.5%
<b>Disagree</b>	31.3%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	6.3%
<b>N</b>	16

**26. Our internal audit activity management and staff exhibit proficient project management and organizational skills to assure the timely completion of our audit engagements.**



Name	Percent
<b>Strongly Agree</b>	31.3%
<b>Agree</b>	62.5%
<b>Disagree</b>	6.3%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	16

**27. Our internal audit activity management and staff demonstrate effective conflict resolution and negotiating skills.**



Name	Percent
Strongly Agree	25.0%
Agree	62.5%
Disagree	12.5%
Strongly Disagree	0.0%
Don't Know	0.0%
N	16

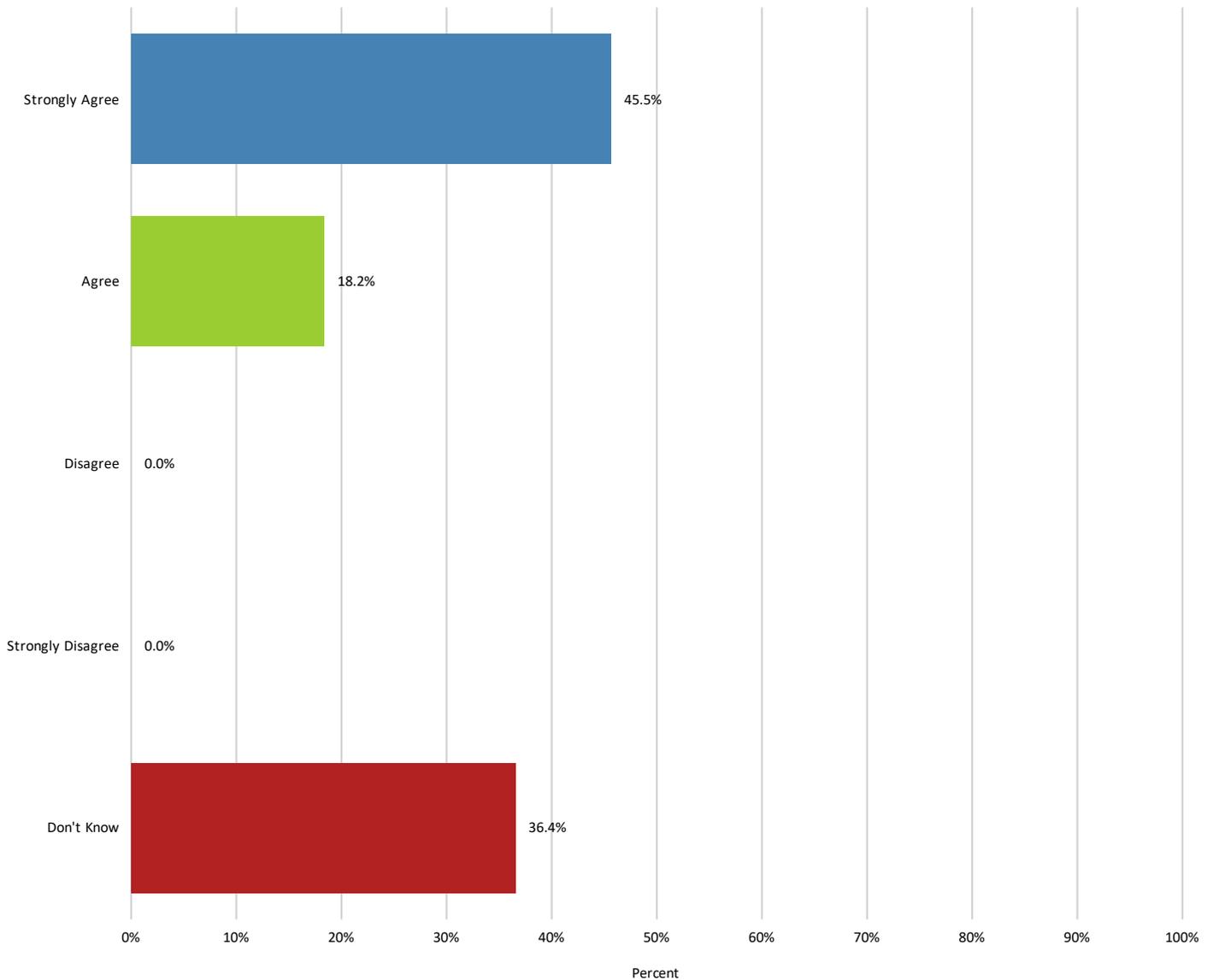
## Annex 2 – Board Survey Results

(Excluding comments)

### Internal Audit Governance

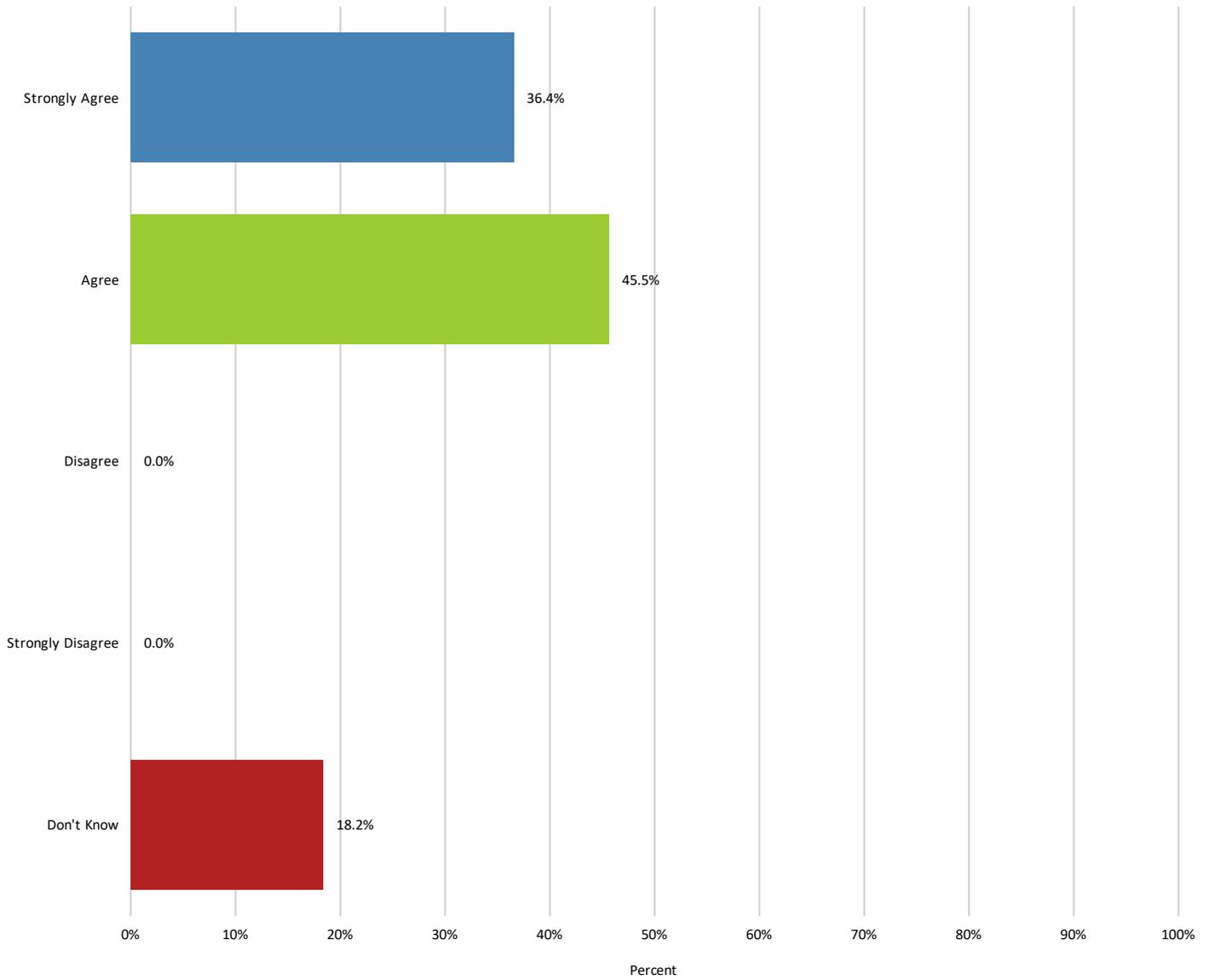
Please indicate your responses to the statements below:

**1. Internal audit activity staff respects the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.**



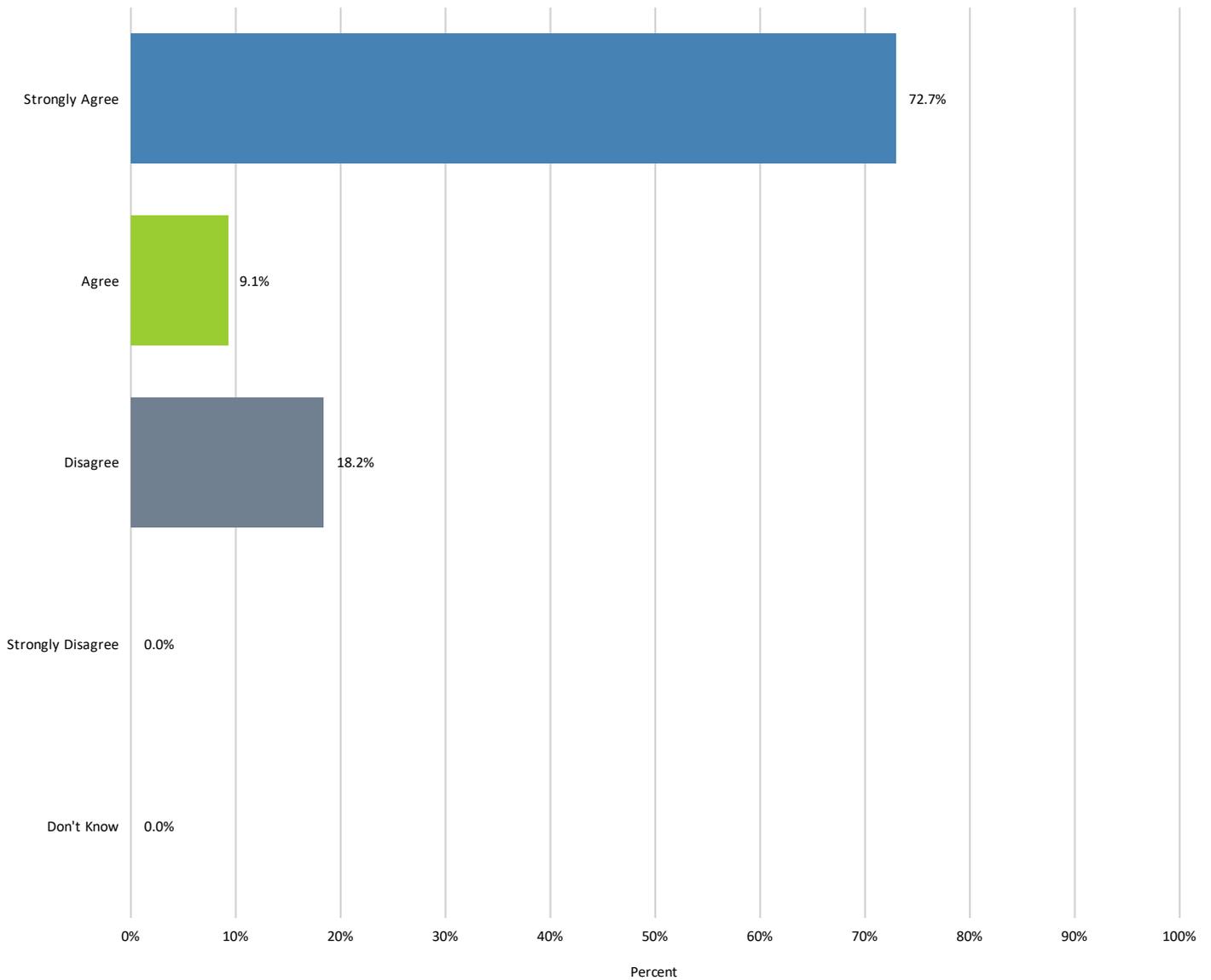
Name	Percent
<b>Strongly Agree</b>	45.5%
<b>Agree</b>	18.2%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	36.4%
<b>N</b>	11

**2. Internal audit activity staff exhibits the highest level of professional objectivity in performing their work, makes a balanced assessment of all relevant circumstances, and are not influenced by their own interests or by others in forming judgments.**



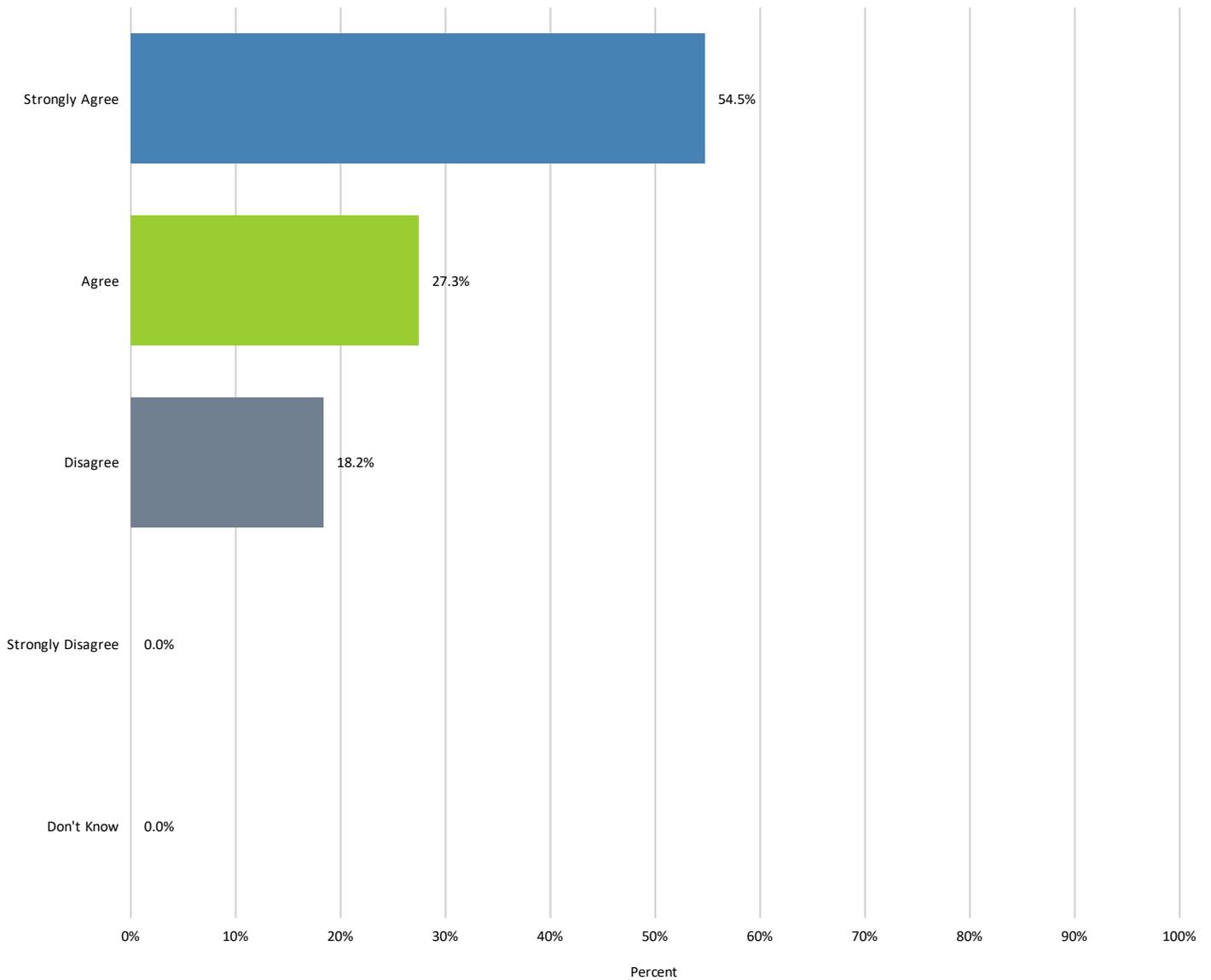
Name	Percent
Strongly Agree	36.4%
Agree	45.5%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	18.2%
N	11

**3. The internal audit activity is perceived as adding value and helping our organization accomplish its objectives.**



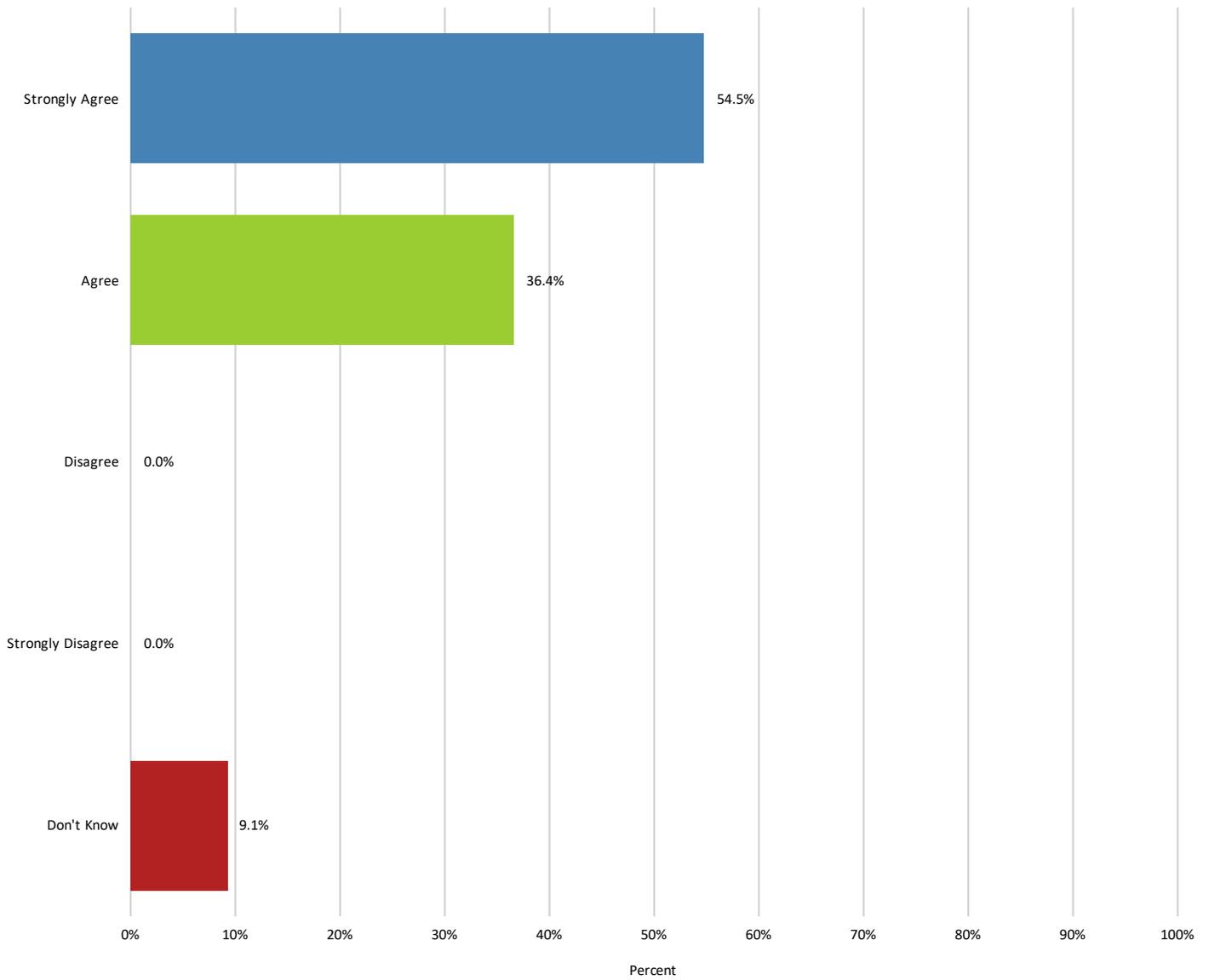
Name	Percent
<b>Strongly Agree</b>	72.7%
<b>Agree</b>	9.1%
<b>Disagree</b>	18.2%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	11

**4. The integrity of the internal audit activity establishes confidence, providing the basis for its role as trusted advisor within our organization.**



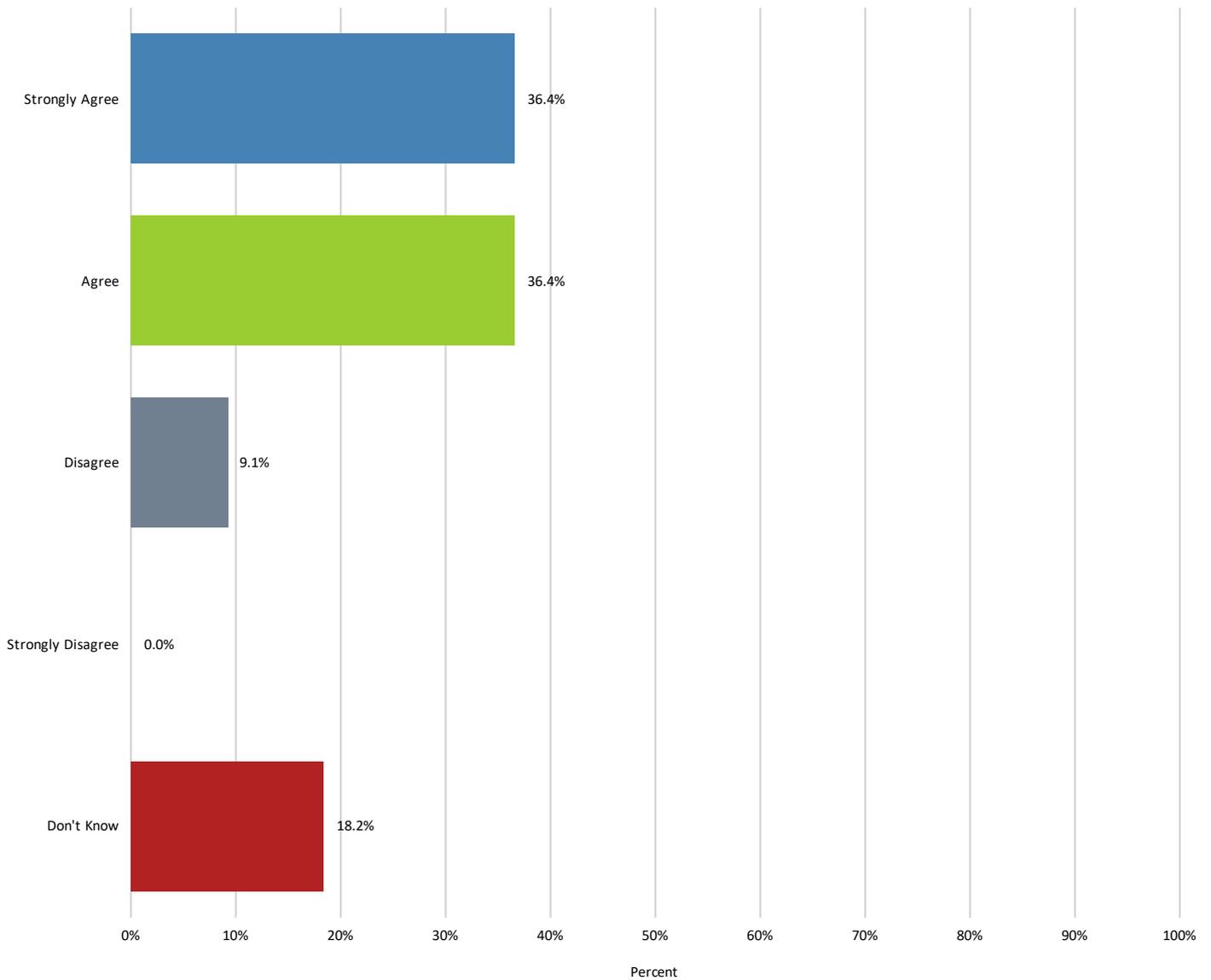
Name	Percent
Strongly Agree	54.5%
Agree	27.3%
Disagree	18.2%
Strongly Disagree	0.0%
Don't Know	0.0%
N	11

**5. Organizational placement of the internal audit activity ensures its independence and ability to fulfil its responsibilities.**



Name	Percent
Strongly Agree	54.5%
Agree	36.4%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	9.1%
N	11

**6. Internal audit activity staff has free and unrestricted access to records, information, locations, and employees during the performance of their engagements.**

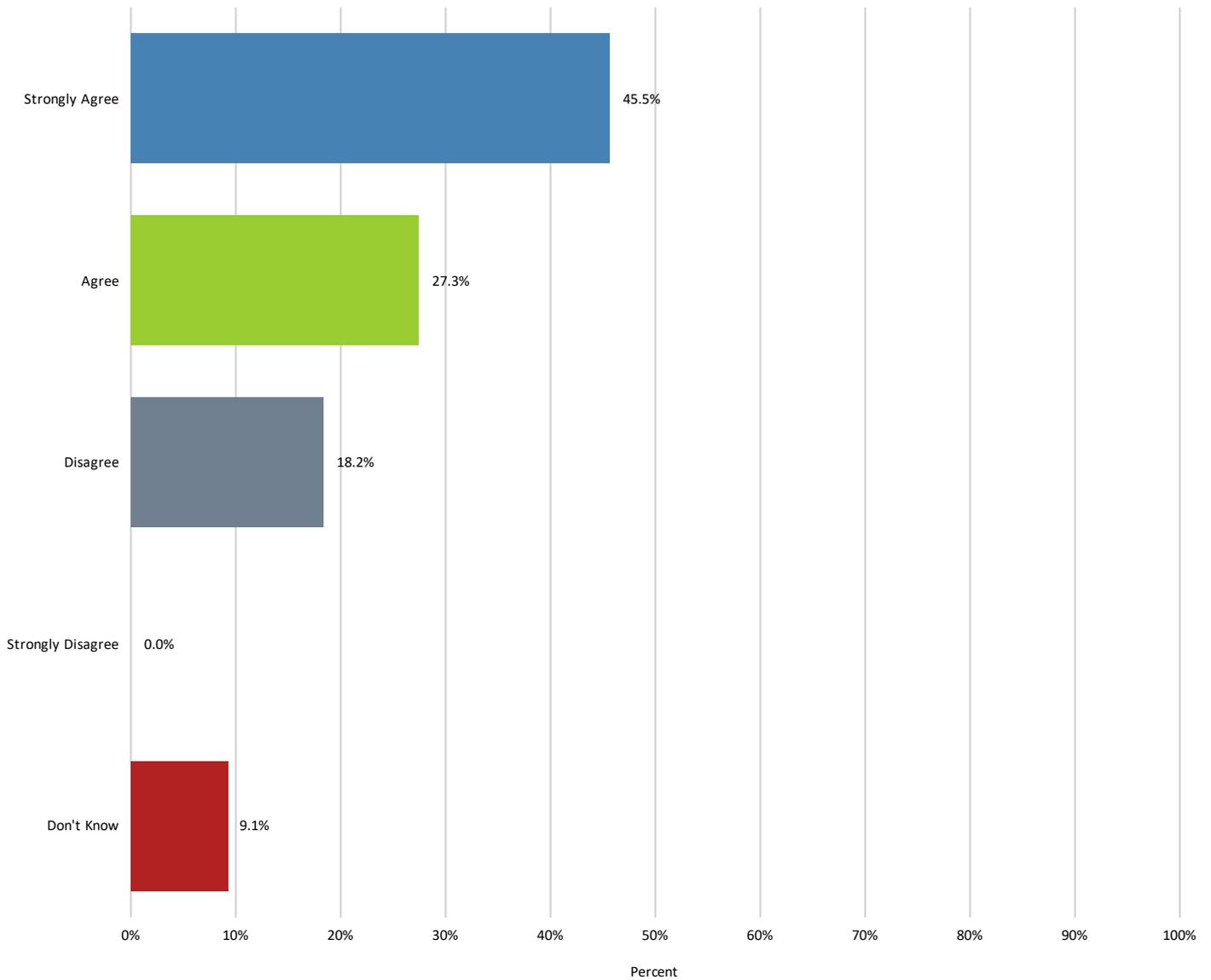


Name	Percent
<b>Strongly Agree</b>	36.4%
<b>Agree</b>	36.4%
<b>Disagree</b>	9.1%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	18.2%
<b>N</b>	11

## Internal Audit Staff

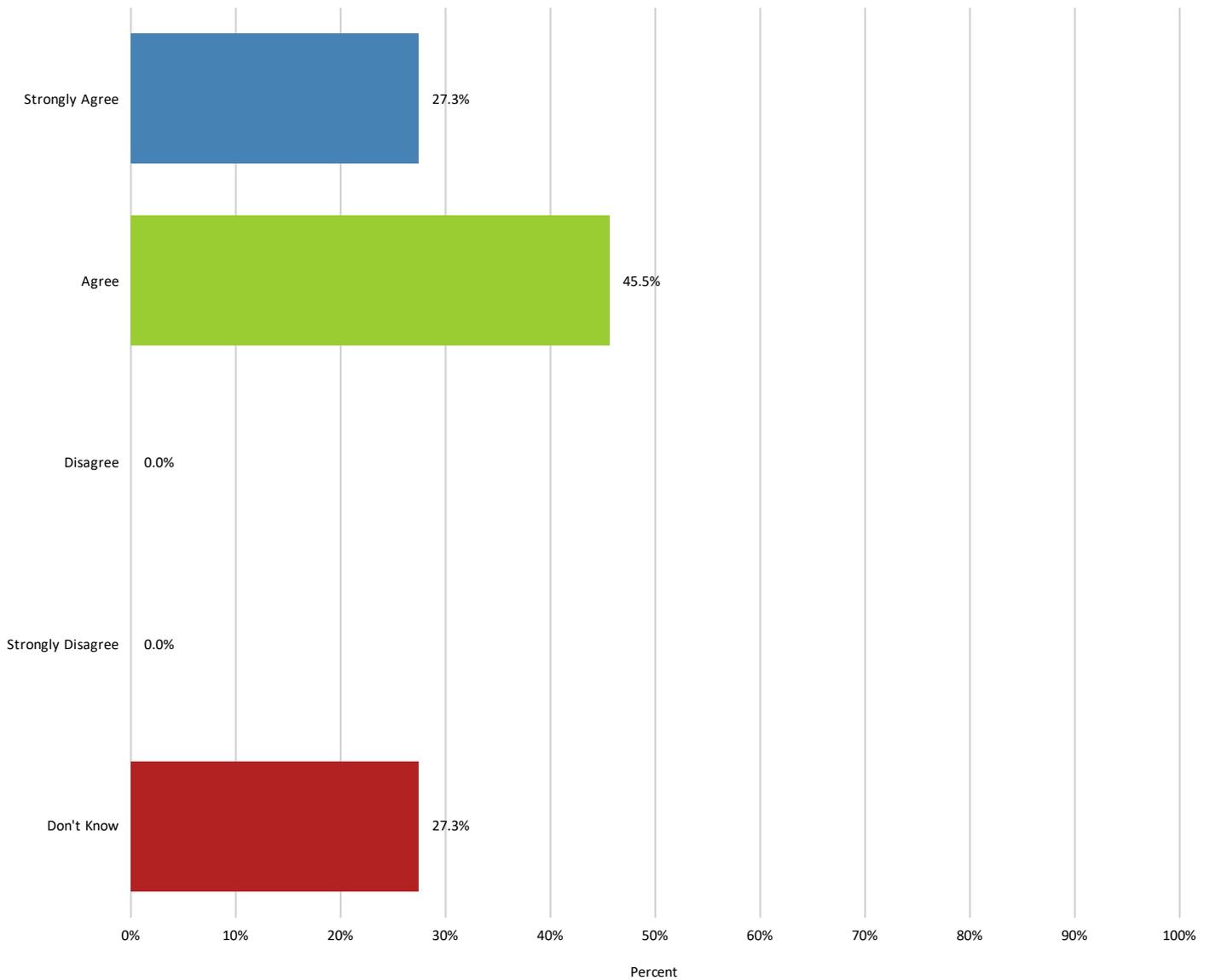
Please indicate your responses to the statements below:

### 7. Internal audit activity staff communicates effectively (oral, written, and presentations).



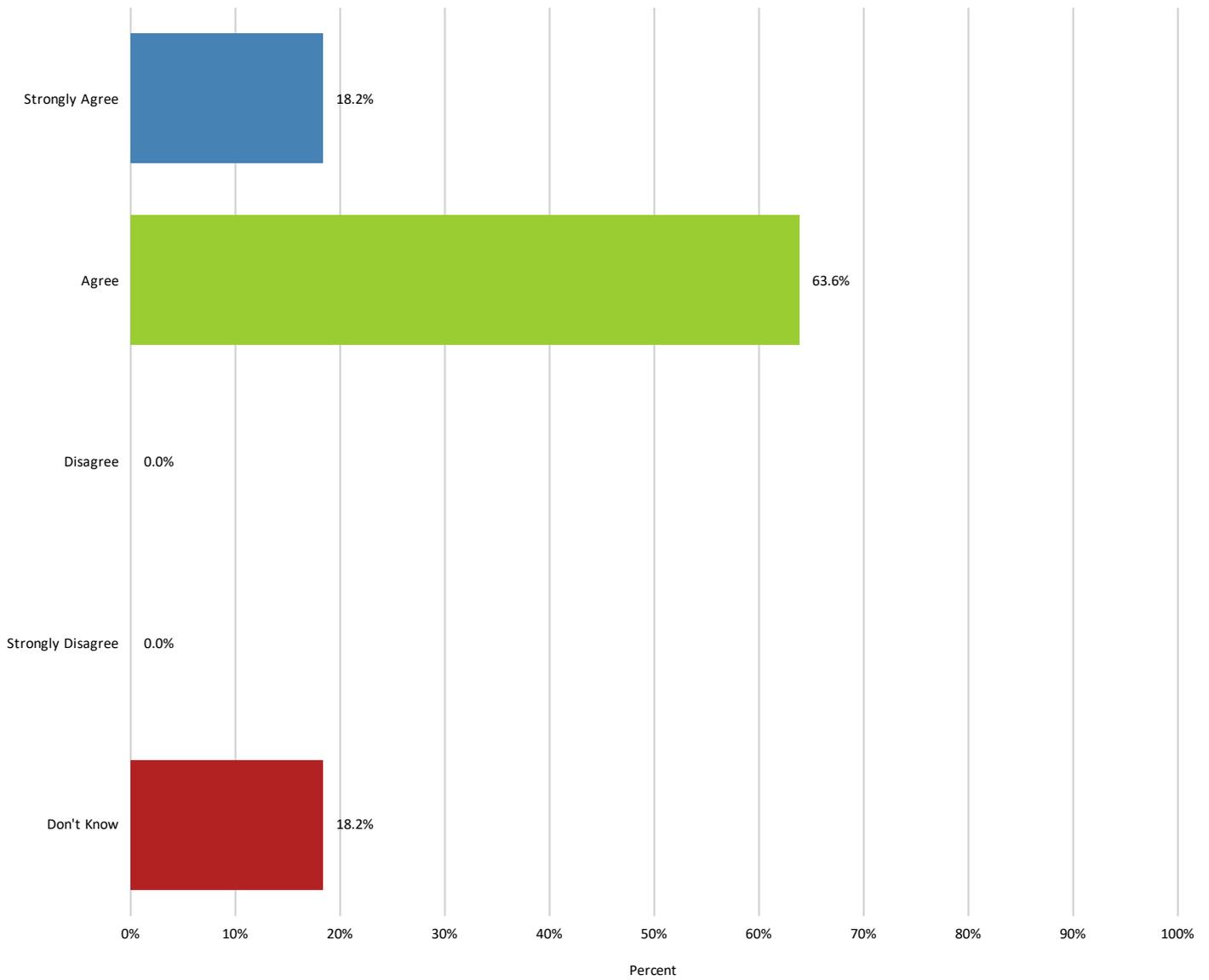
Name	Percent
Strongly Agree	45.5%
Agree	27.3%
Disagree	18.2%
Strongly Disagree	0.0%
Don't Know	9.1%
N	11

**8. Internal audit activity staff keeps up to date with changes in our business, our industry, and the relevant regulatory issues.**



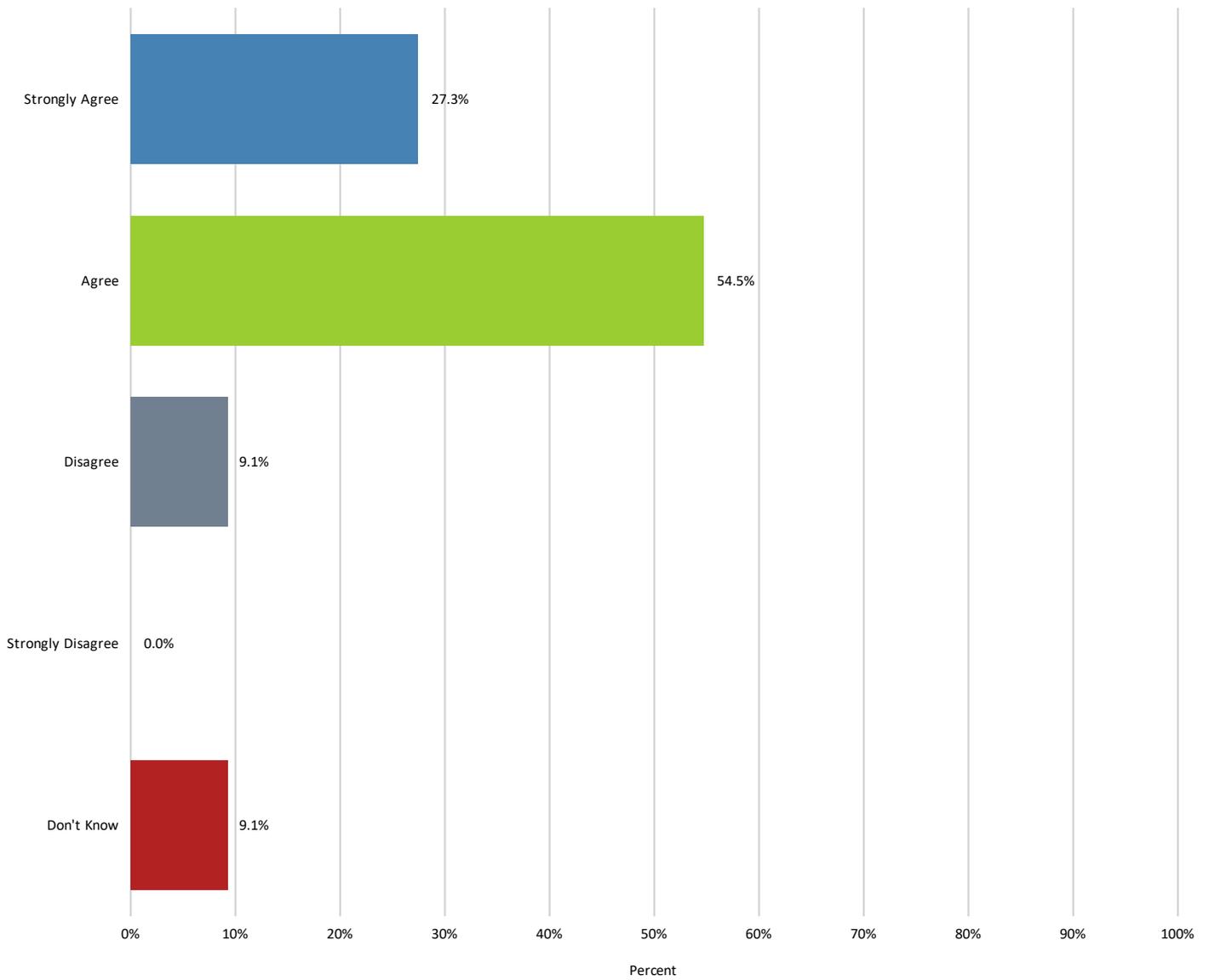
Name	Percent
<b>Strongly Agree</b>	27.3%
<b>Agree</b>	45.5%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	27.3%
<b>N</b>	11

**9. Internal audit activity staff displays adequate knowledge of the business processes, including critical success factors.**



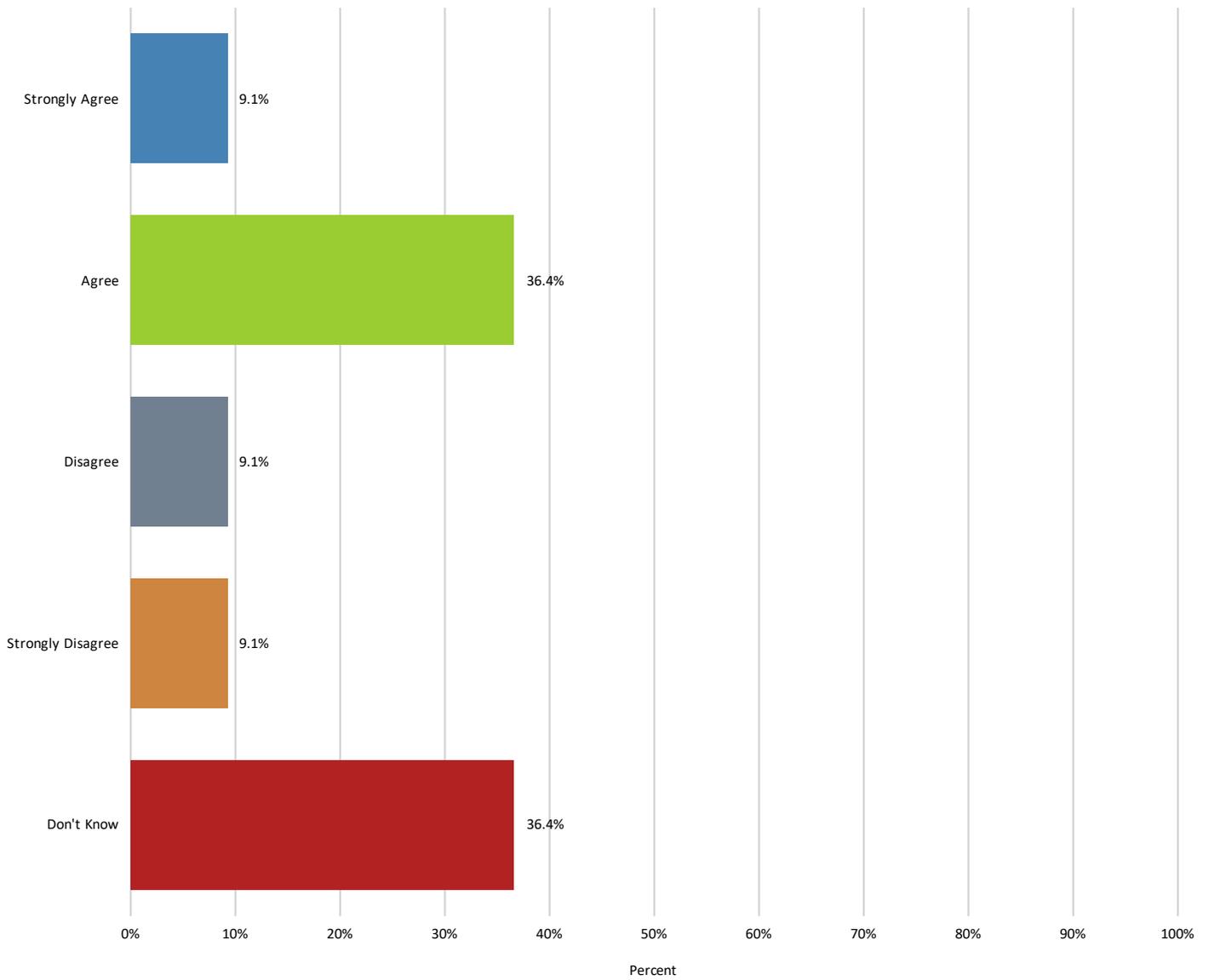
Name	Percent
Strongly Agree	18.2%
Agree	63.6%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	18.2%
N	11

**10. Internal audit activity staff exhibits effective problem-identification and solution skills.**



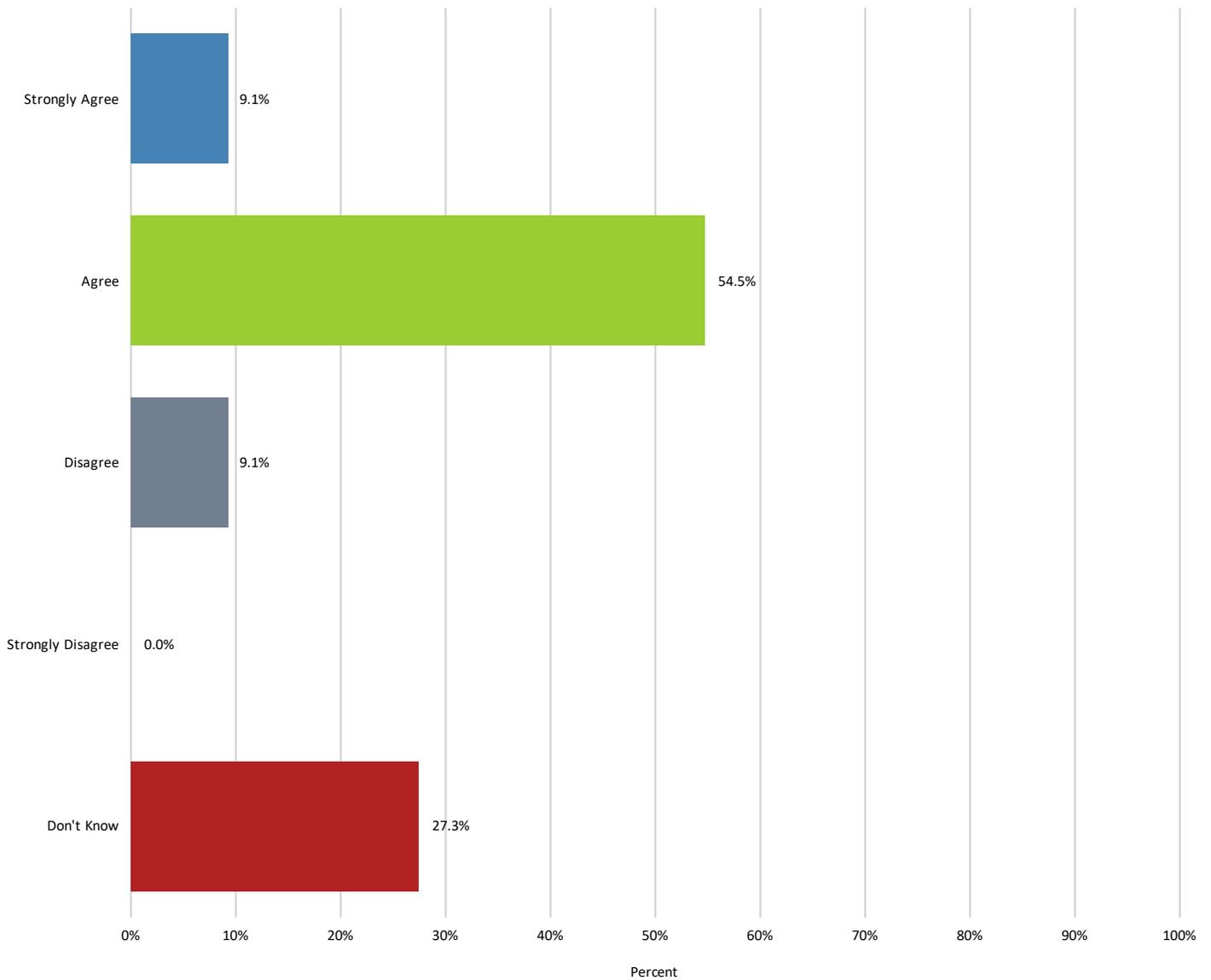
Name	Percent
<b>Strongly Agree</b>	27.3%
<b>Agree</b>	54.5%
<b>Disagree</b>	9.1%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	9.1%
<b>N</b>	11

**11. Internal audit activity management demonstrates effective conflict-resolution and negotiating skills.**



Name	Percent
<b>Strongly Agree</b>	9.1%
<b>Agree</b>	36.4%
<b>Disagree</b>	9.1%
<b>Strongly Disagree</b>	9.1%
<b>Don't Know</b>	36.4%
<b>N</b>	11

**12. The internal audit activity staff is viewed as a viable source of talented individuals who can successfully transfer to other parts of our organization.**

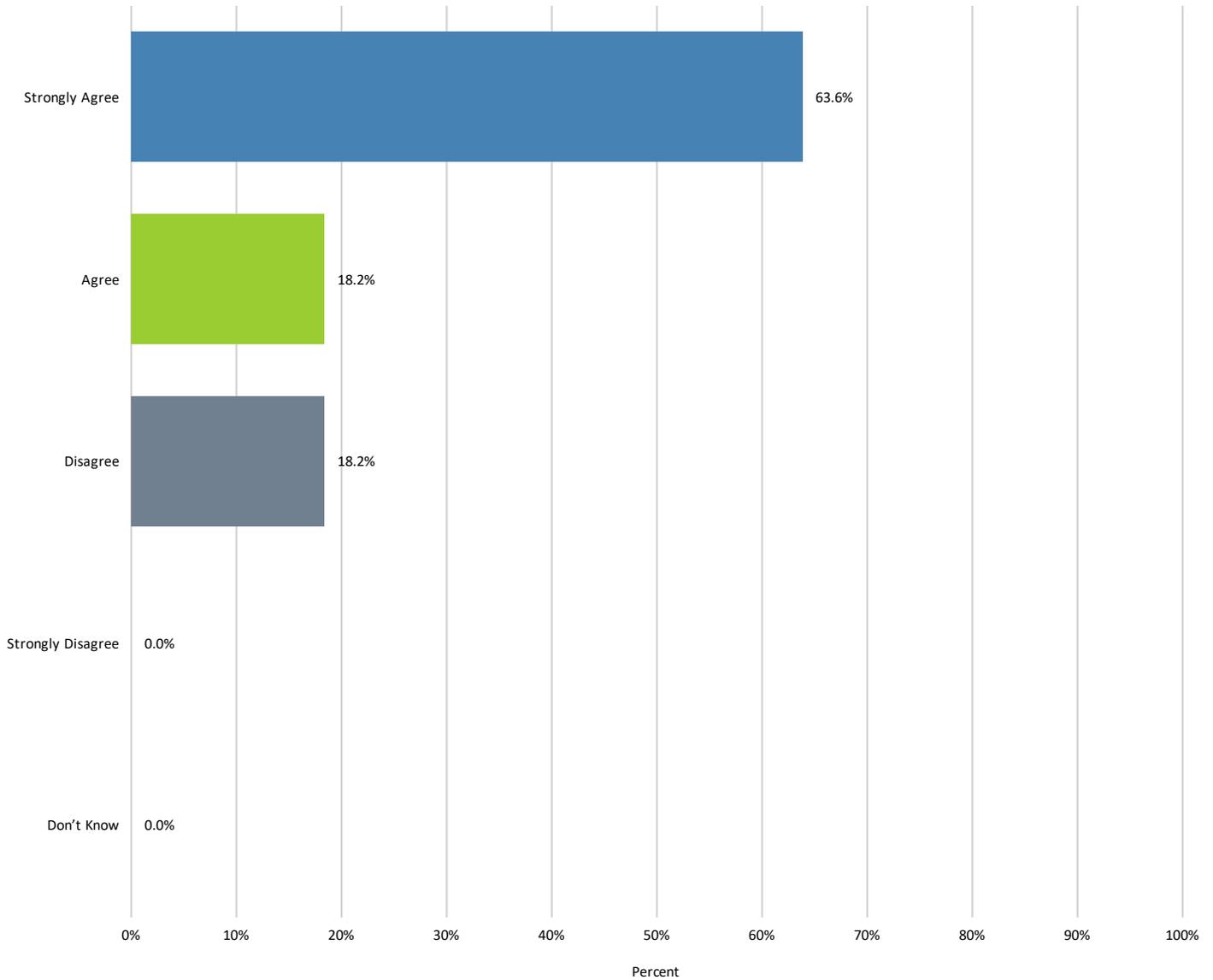


Name	Percent
Strongly Agree	9.1%
Agree	54.5%
Disagree	9.1%
Strongly Disagree	0.0%
Don't Know	27.3%
<b>N</b>	<b>11</b>

## Internal Audit Management

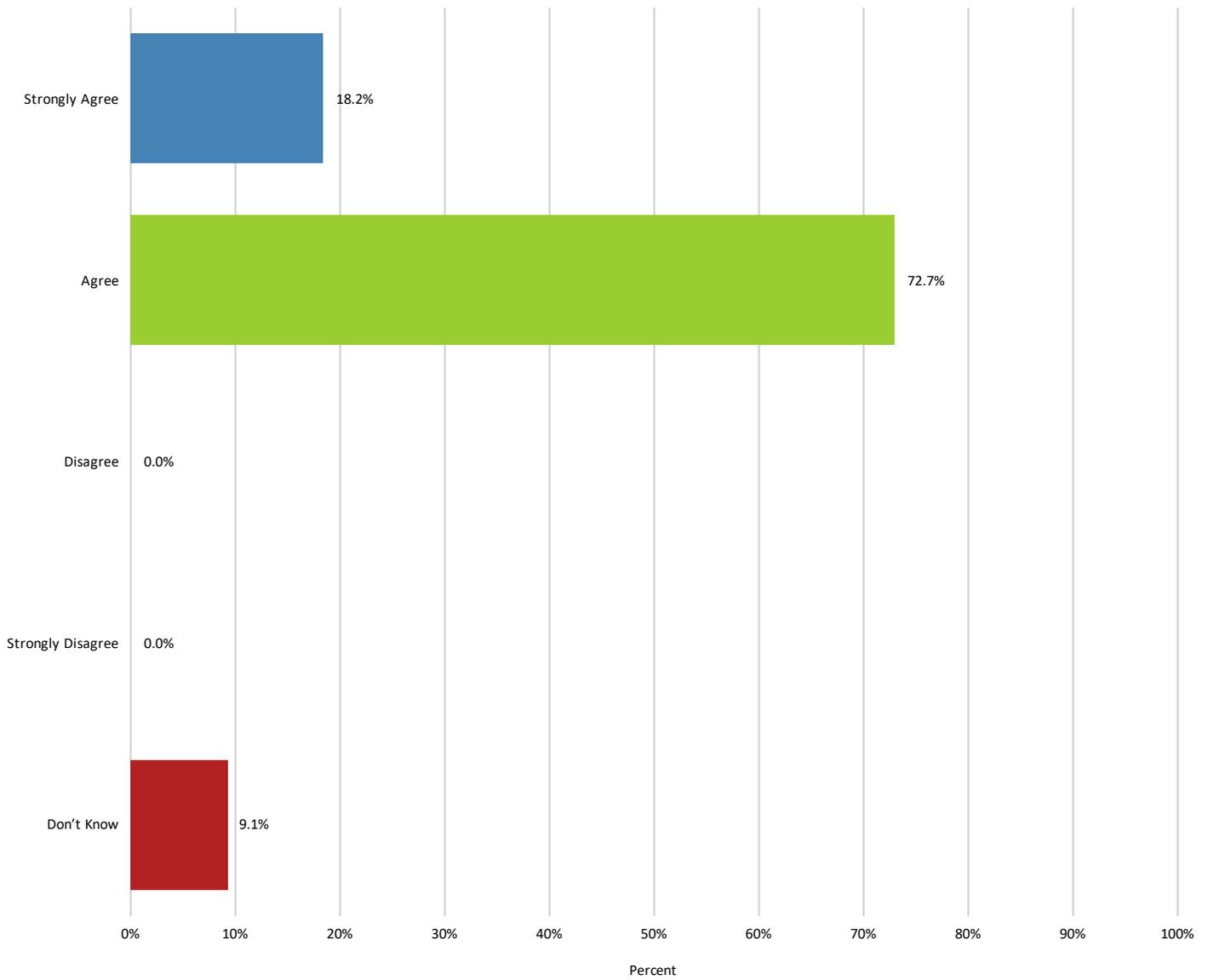
Please indicate your responses to the statements below:

### 13. Internal audit activity management communicates effectively (oral, written, and presentations).



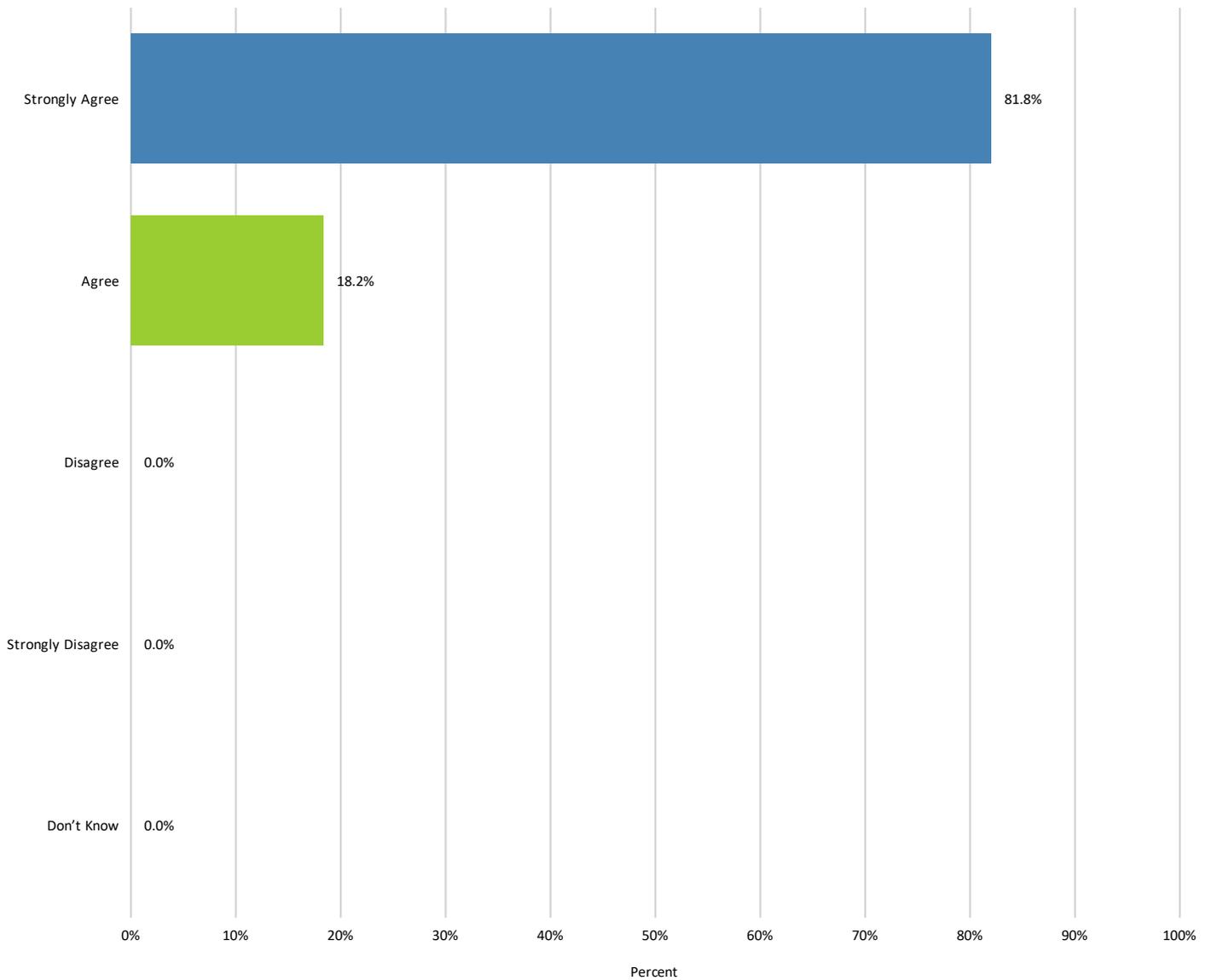
Name	Percent
<b>Strongly Agree</b>	63.6%
<b>Agree</b>	18.2%
<b>Disagree</b>	18.2%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	11

**14. Internal audit activity management keeps up to date with changes in our business, our industry, and the relevant regulatory issues.**



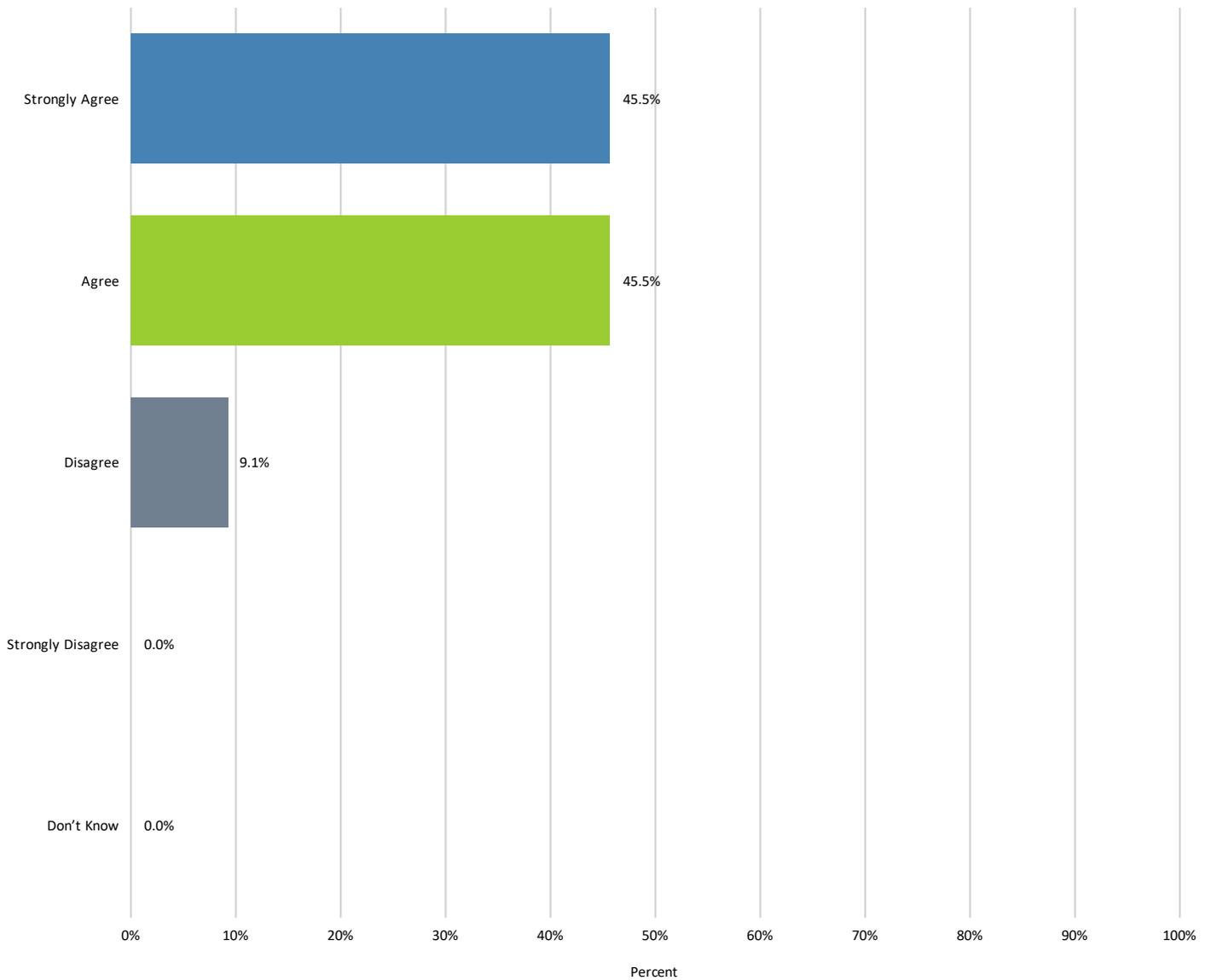
Name	Percent
Strongly Agree	18.2%
Agree	72.7%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	9.1%
<b>N</b>	<b>11</b>

**15. The internal audit activity management establishes annual audit plans to assess areas or topics that are significant to our organization and consistent with our organizational goals.**



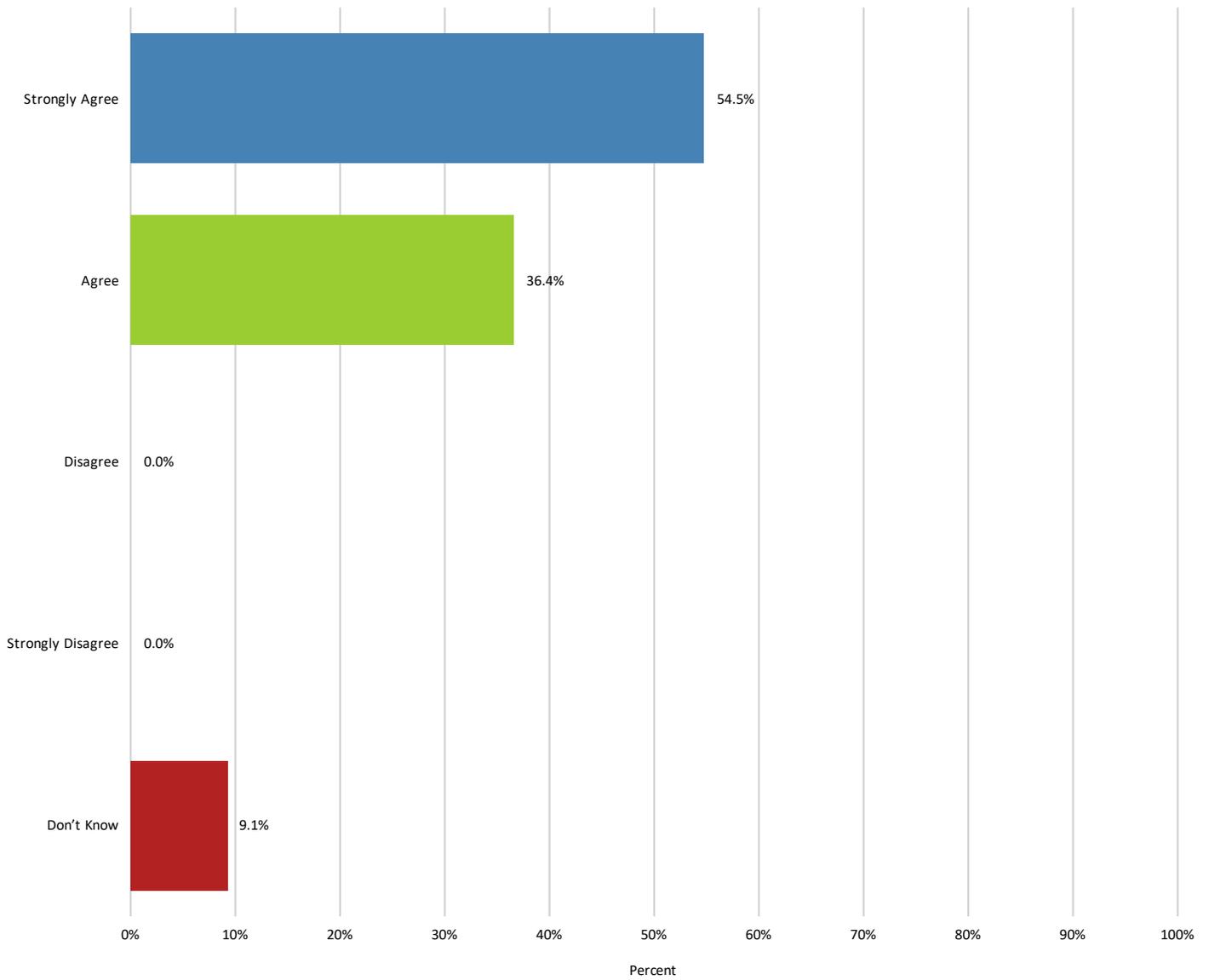
Name	Percent
<b>Strongly Agree</b>	81.8%
<b>Agree</b>	18.2%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	11

**16. The internal audit activity management sufficiently communicates its audit plans to management of areas being reviewed. This includes descriptions of audit objectives and scope of review.**



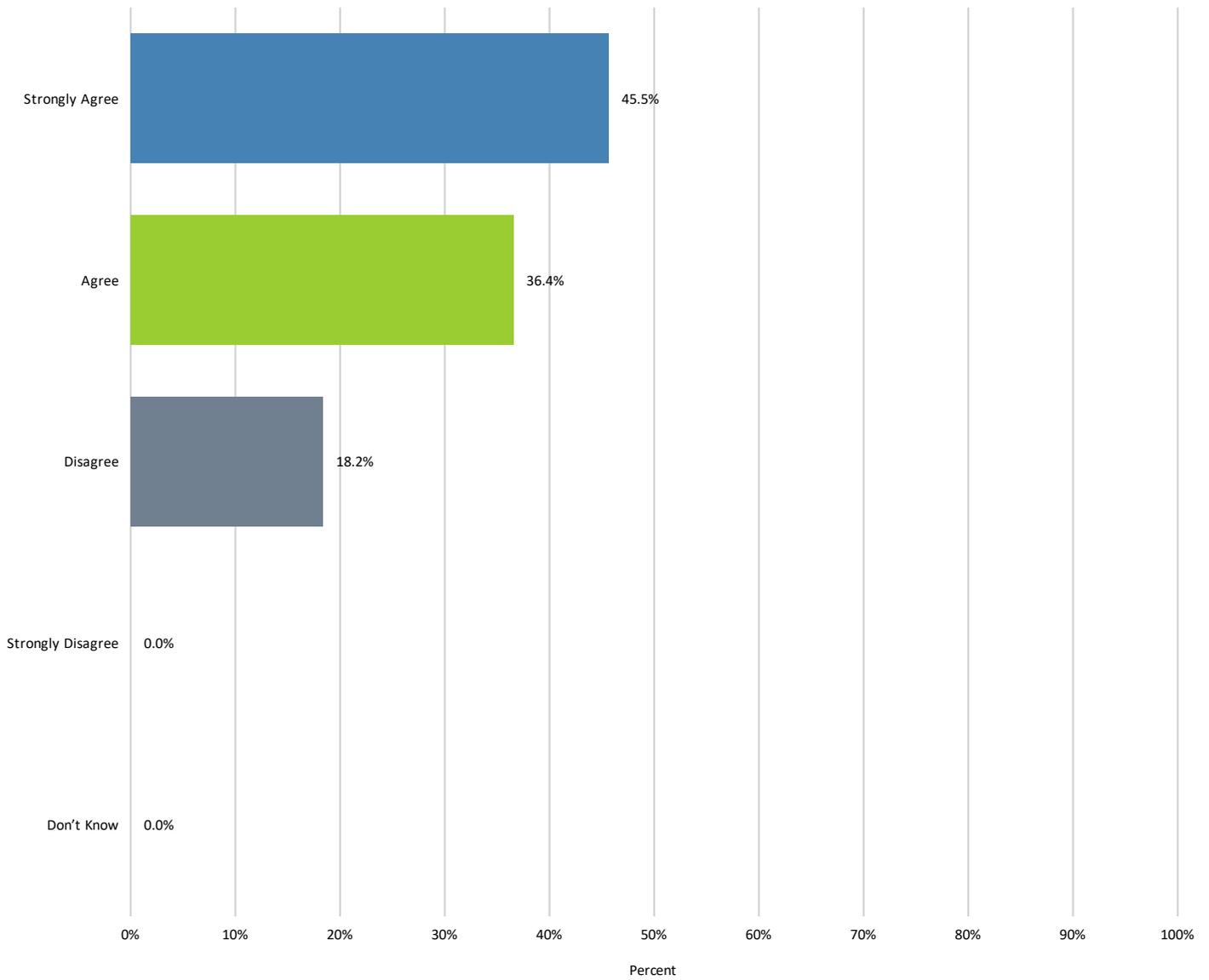
Name	Percent
Strongly Agree	45.5%
Agree	45.5%
Disagree	9.1%
Strongly Disagree	0.0%
Don't Know	0.0%
N	11

**17. The internal audit activity management effectively promotes appropriate ethics and values within our organization.**



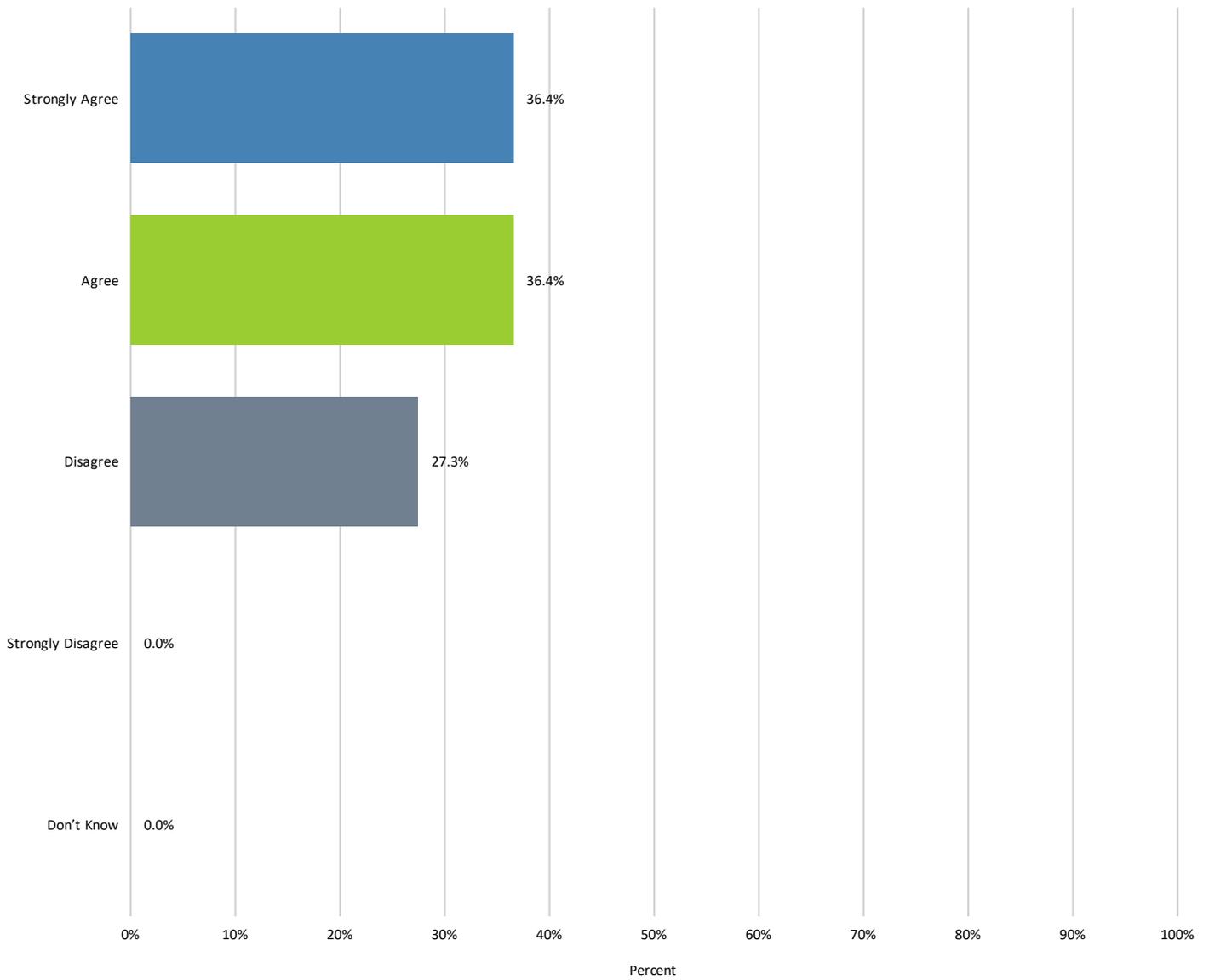
Name	Percent
<b>Strongly Agree</b>	54.5%
<b>Agree</b>	36.4%
<b>Disagree</b>	0.0%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	9.1%
<b>N</b>	11

**18. The internal audit activity management adequately assesses the effectiveness of risk management processes employed by management to achieve objectives.**



Name	Percent
<b>Strongly Agree</b>	45.5%
<b>Agree</b>	36.4%
<b>Disagree</b>	18.2%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	11

**19. The internal audit activity management competently assesses the adequacy and effectiveness of our organization’s system of internal controls.**

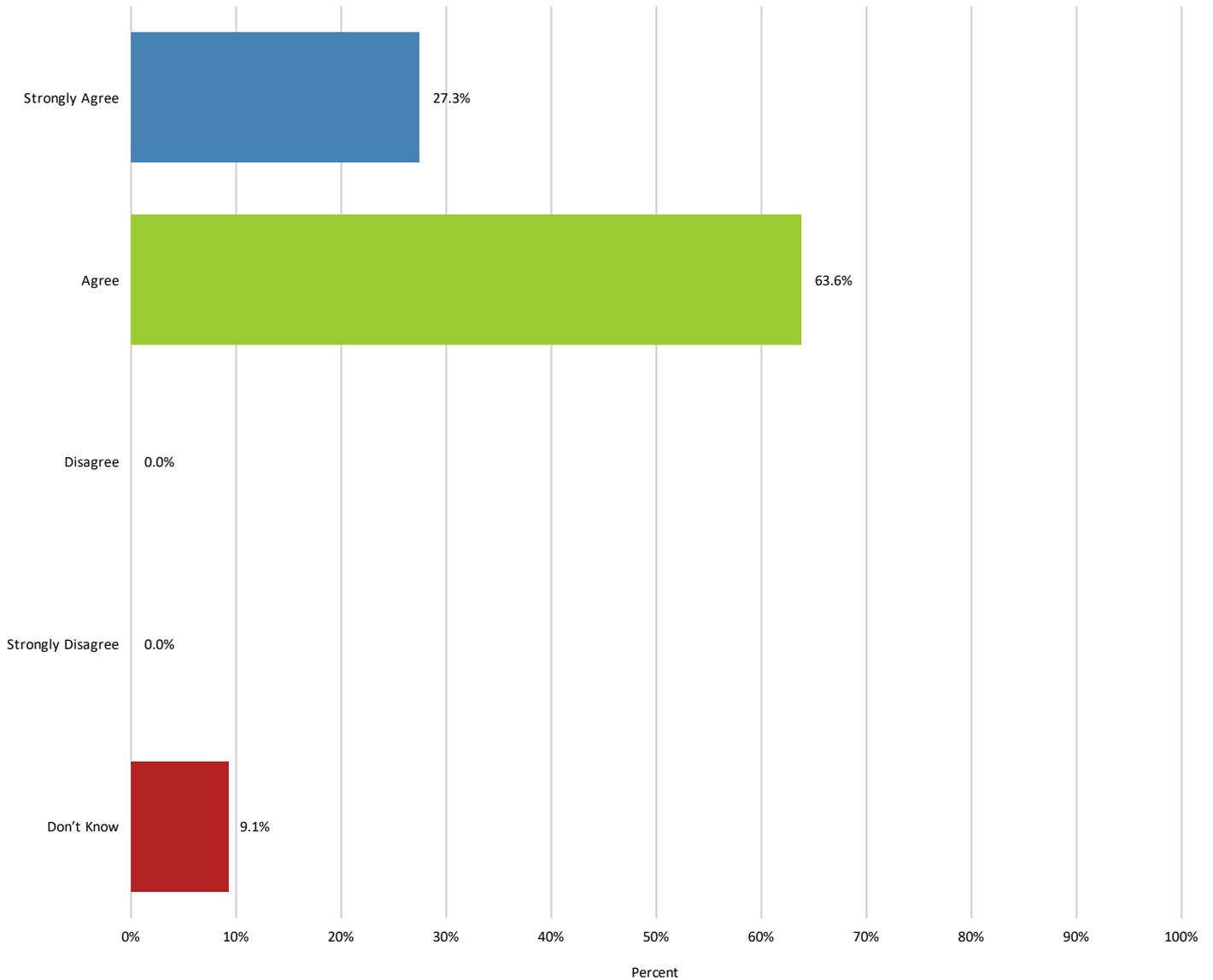


Name	Percent
<b>Strongly Agree</b>	36.4%
<b>Agree</b>	36.4%
<b>Disagree</b>	27.3%
<b>Strongly Disagree</b>	0.0%
<b>Don't Know</b>	0.0%
<b>N</b>	11

## Internal Audit Process

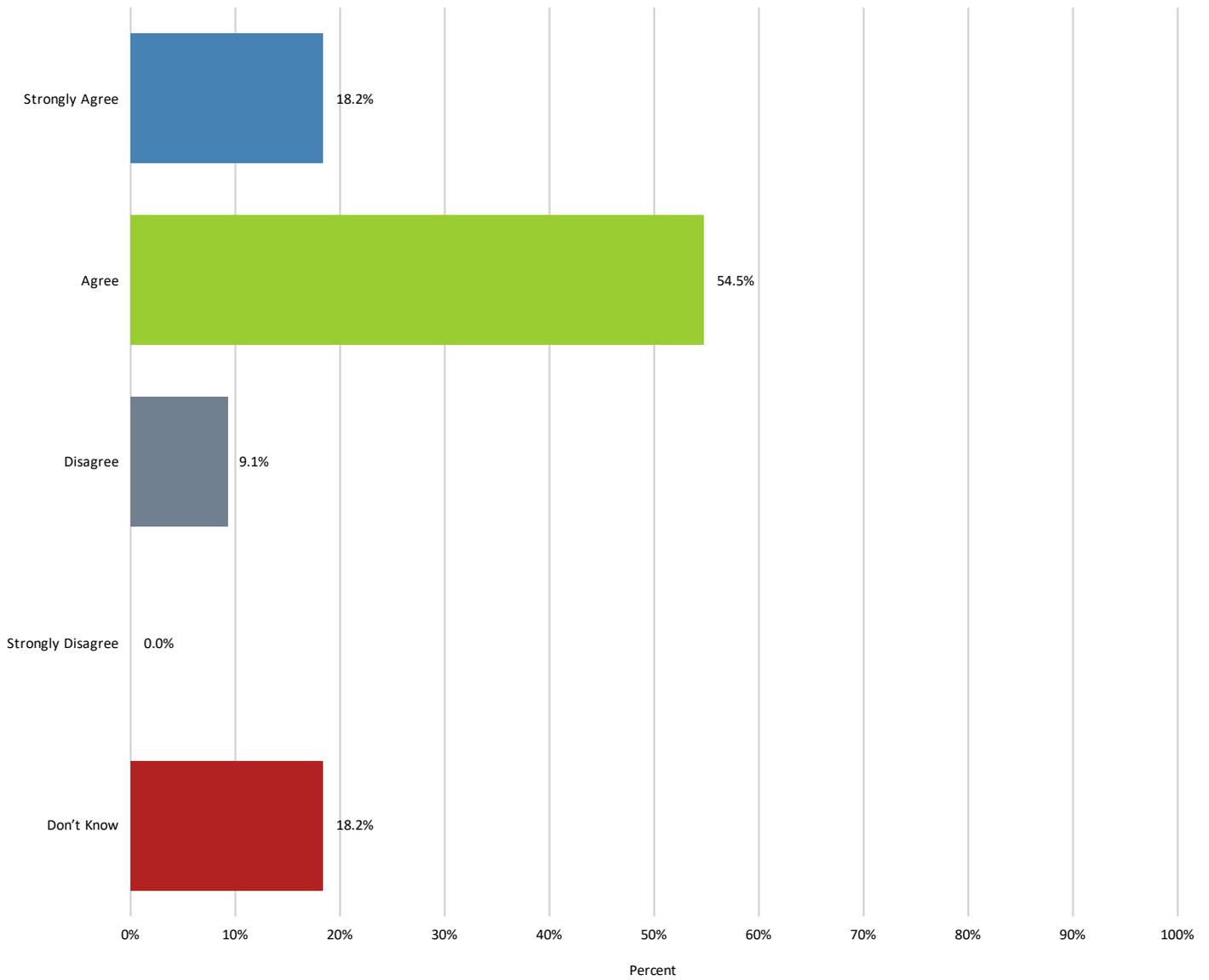
Please indicate your responses to the statements below:

### 20. The internal audit activity exhibits proficient project management and organizational skills to the timely completion of its audit engagements.



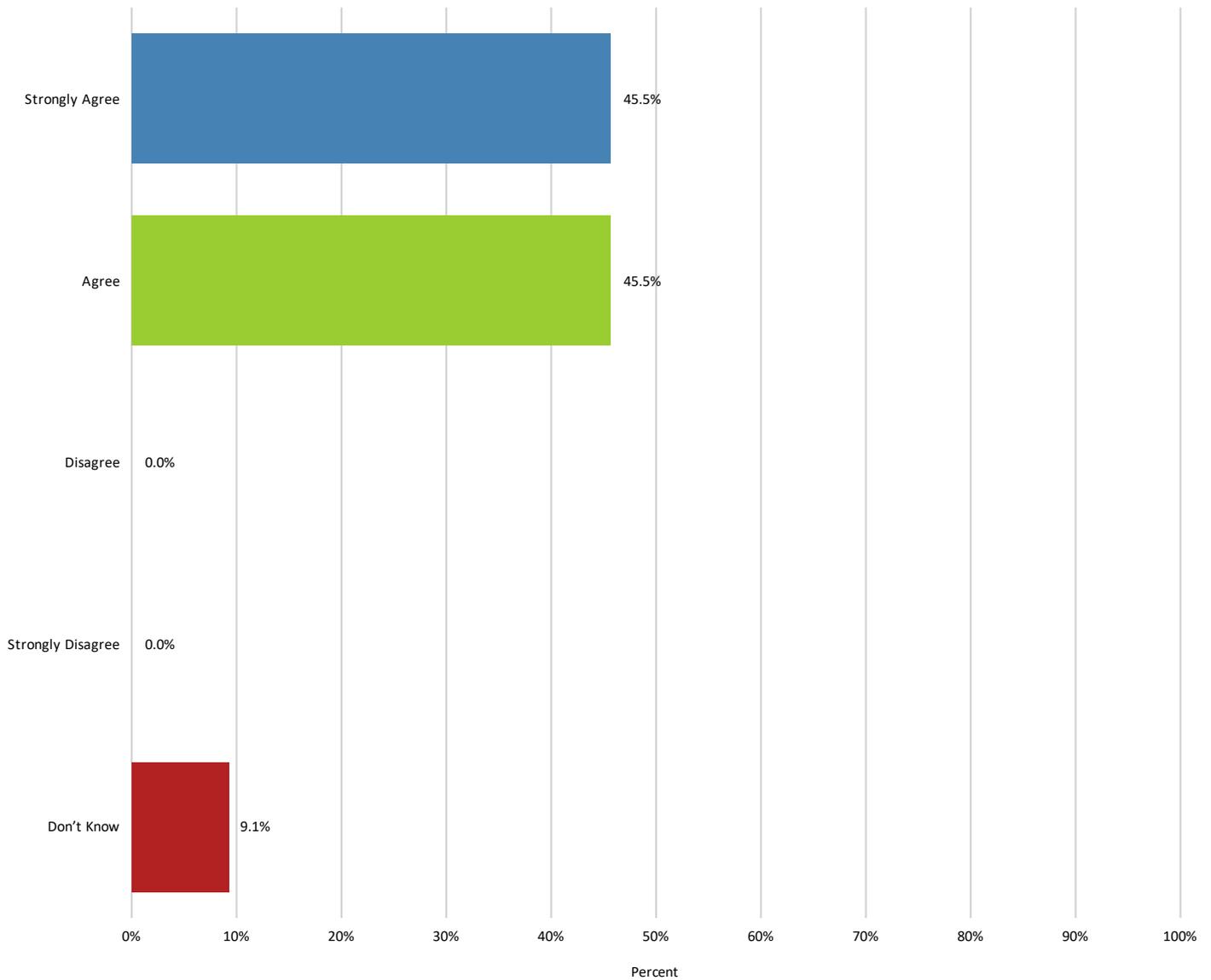
Name	Percent
Strongly Agree	27.3%
Agree	63.6%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	9.1%
N	11

**21. The internal audit activity demonstrates sufficient knowledge of key information technology risks and controls in performing its audit engagements.**



Name	Percent
Strongly Agree	18.2%
Agree	54.5%
Disagree	9.1%
Strongly Disagree	0.0%
Don't Know	18.2%
<b>N</b>	<b>11</b>

**22. The internal audit activity demonstrates sufficient knowledge of fraud to identify “red flags,” indicating possible fraud when planning its audit engagements.**



C

Name	Percent
Strongly Agree	45.5%
Agree	45.5%
Disagree	0.0%
Strongly Disagree	0.0%
Don't Know	9.1%
<b>N</b>	<b>11</b>

## OIG's Annual Satisfaction Survey

The OIG's Annual Satisfaction Survey to the Board/Audit and Finance Committee

Dear Members of the Board, Dear Members of the AFC,

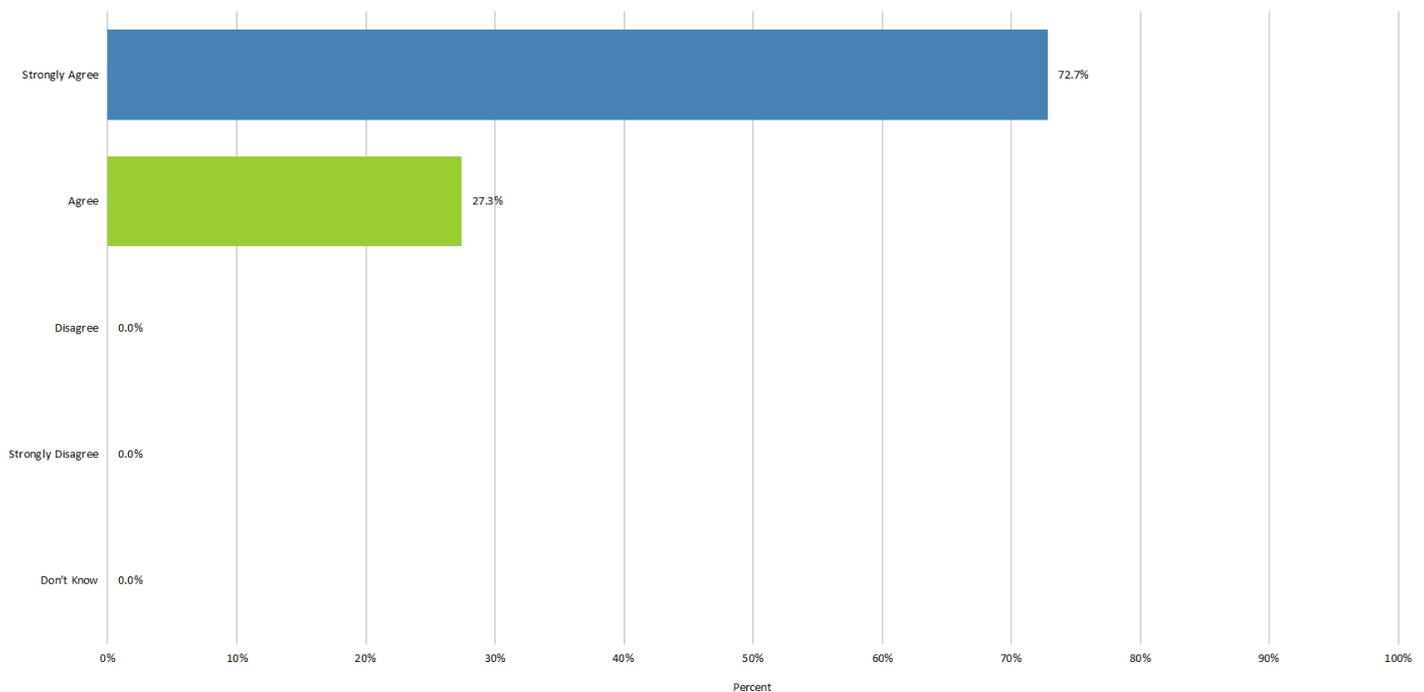
We would be grateful if you could take a few minutes to answer the following questions about the Office of the Inspector General (OIG). Your responses will help us gauge your general satisfaction of our performance in 2017. The results from the survey will be reported on in the OIG's Annual Report. This is also in line with a Key Performance Indicator which requires the OIG to conduct an annual stakeholder satisfaction survey.

Thank you in advance for taking the time to respond to the questions.

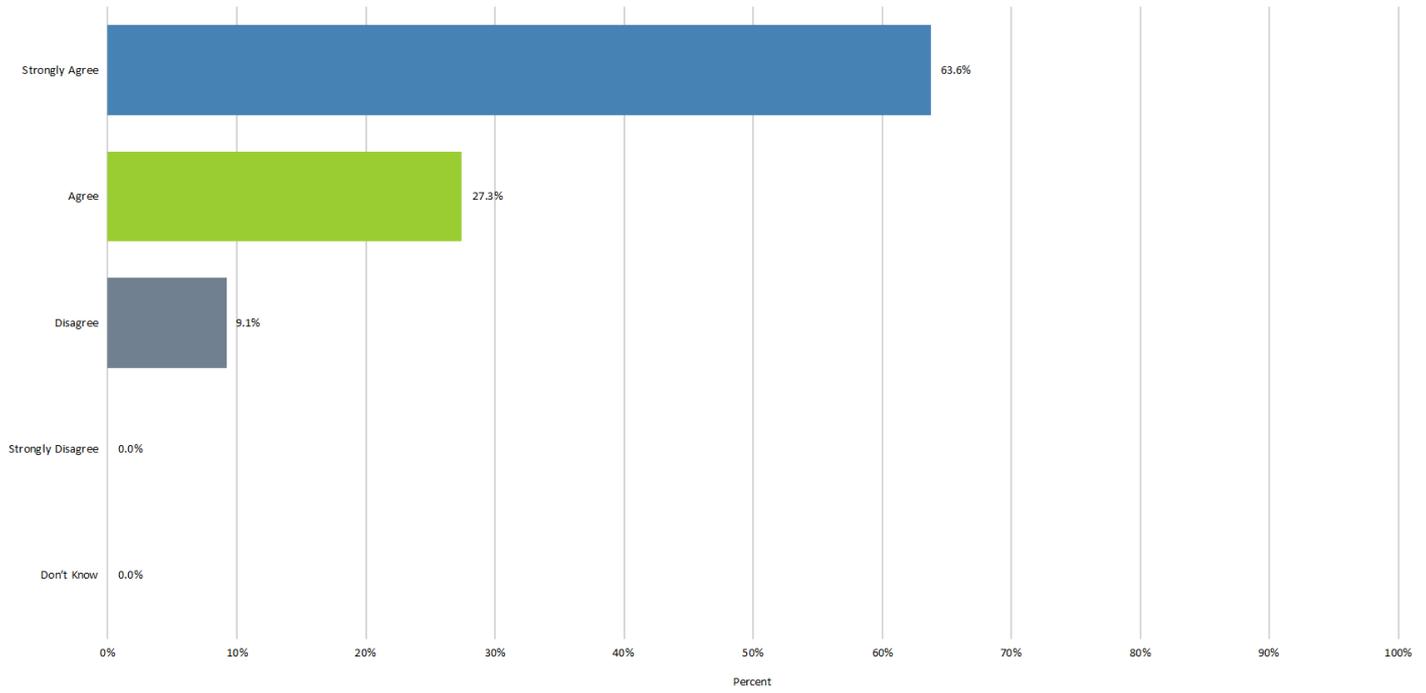
Best regards,

Mouhamadou Diagne

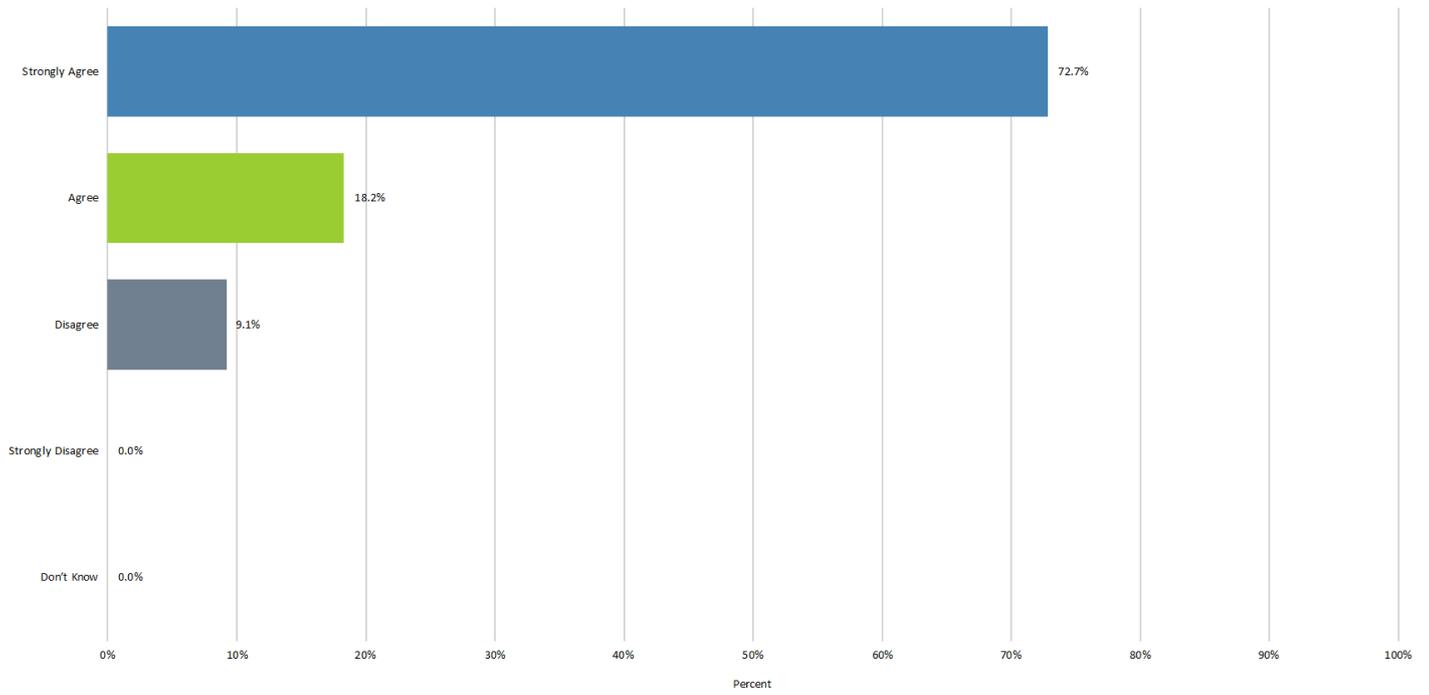
**1. OIG's audits and investigations focus on the key risks of the Global Fund and the priorities of the Board/AFC.**



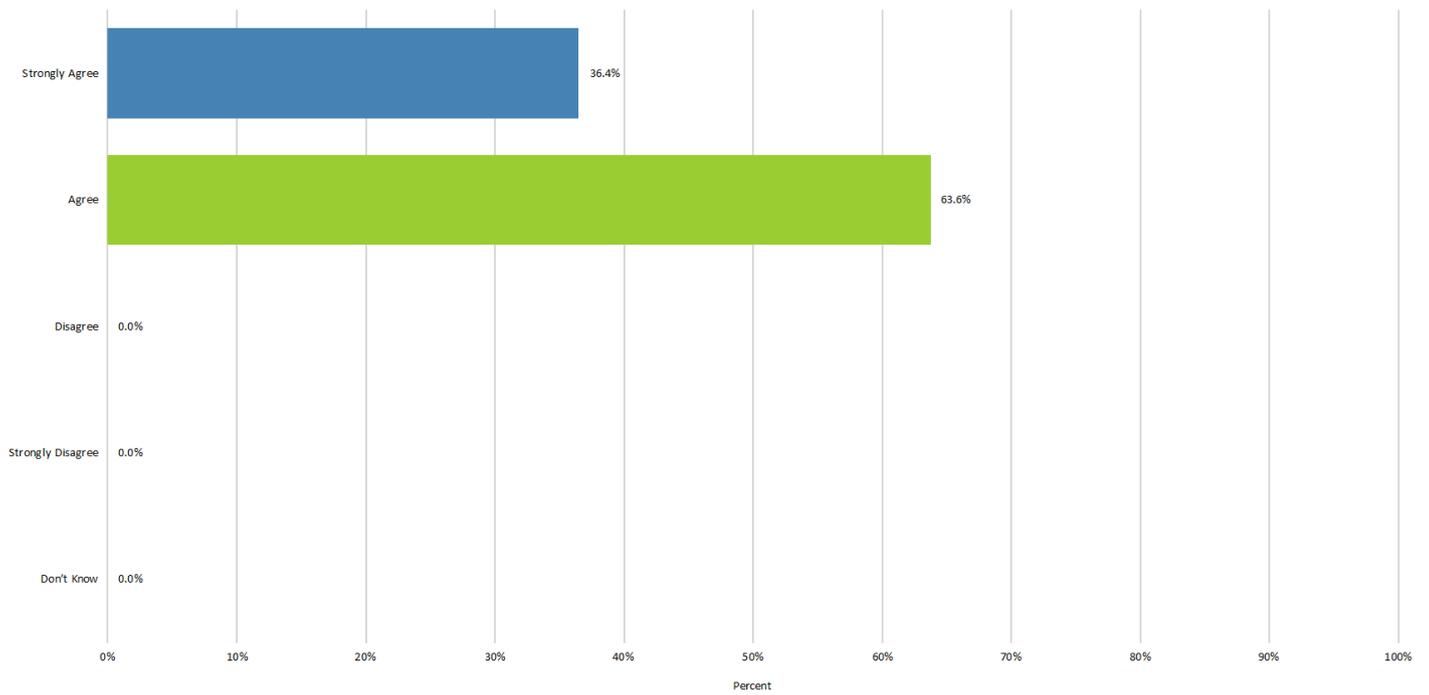
**2. OIG's work is of high quality and provides the Board/AFC with the appropriate level of assurance on the design and effectiveness the Global Fund key internal controls, risk management and governance processes.**



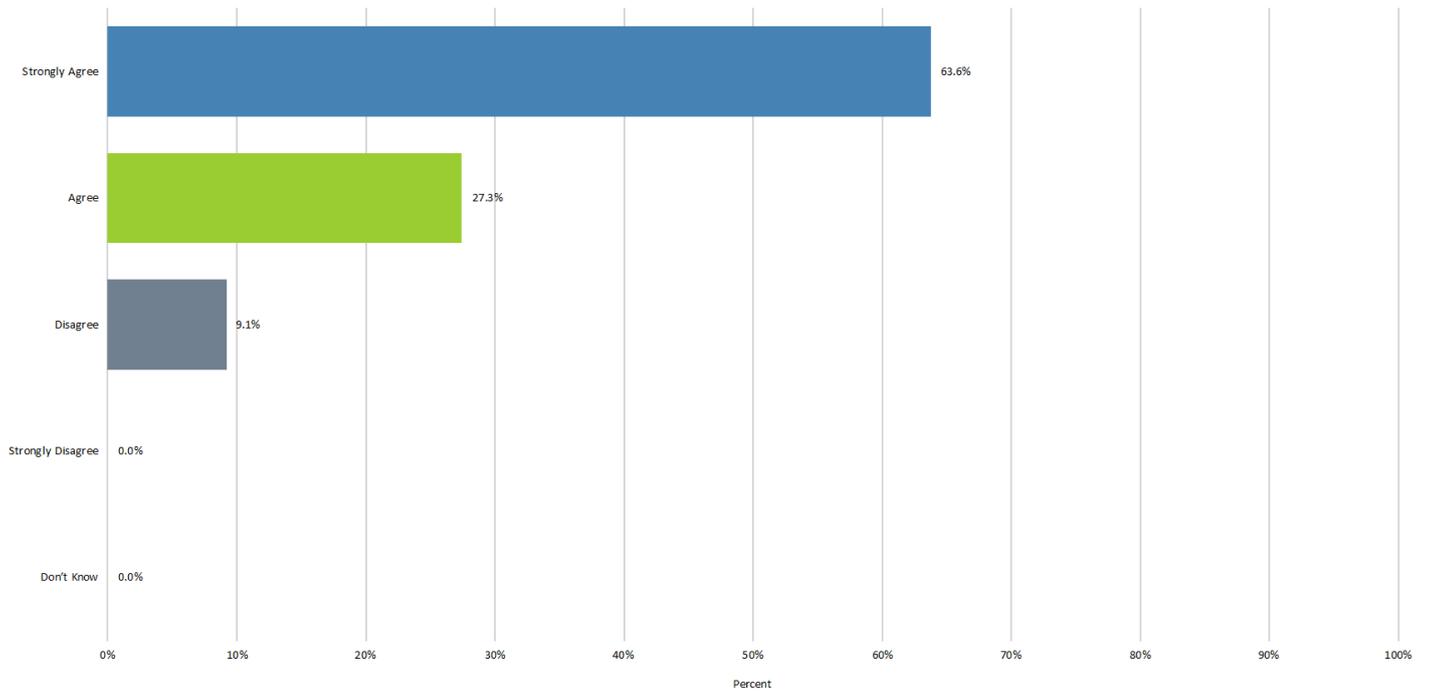
**3. As a whole, the work of the OIG adds value and helps to improve and strengthen the Global Fund.**



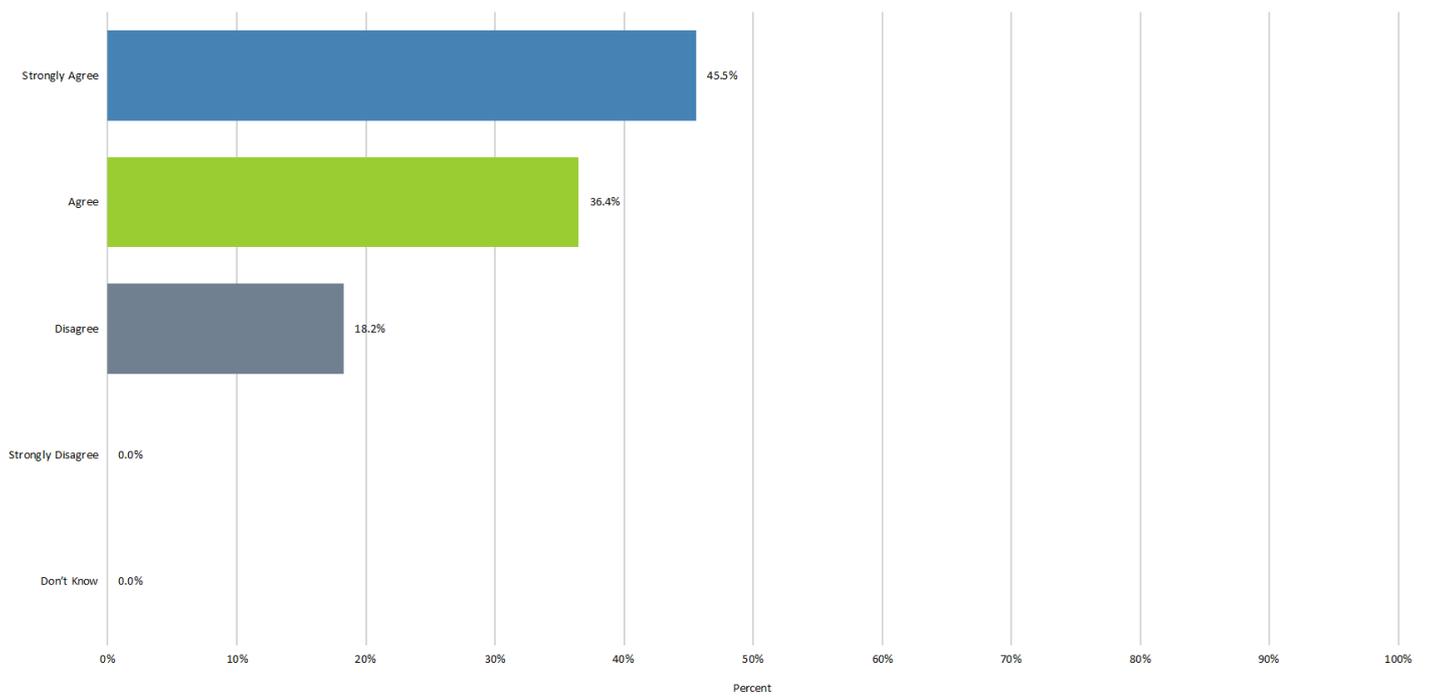
**4. The outcome of the OIG’s work demonstrates a sound understanding of the Global Fund’s business.**



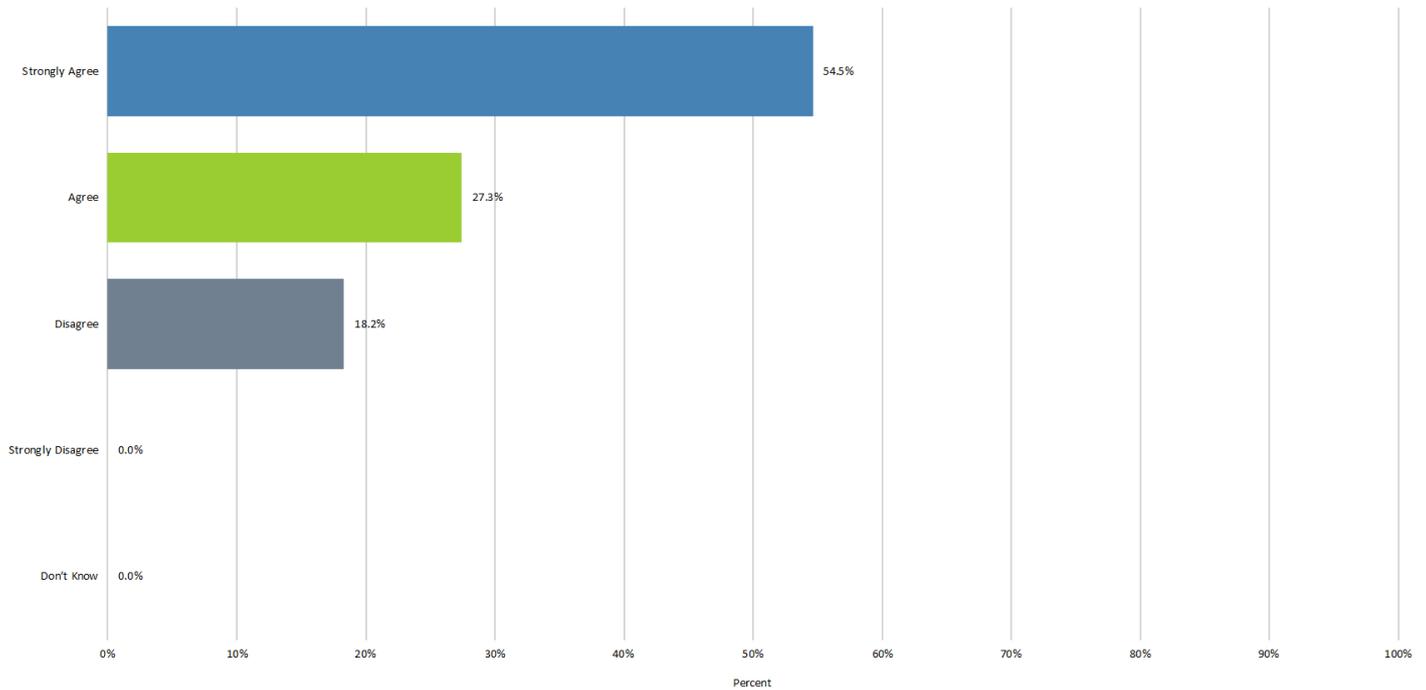
**5. The OIG communicates effectively its findings in person at Board/AFC meetings.**



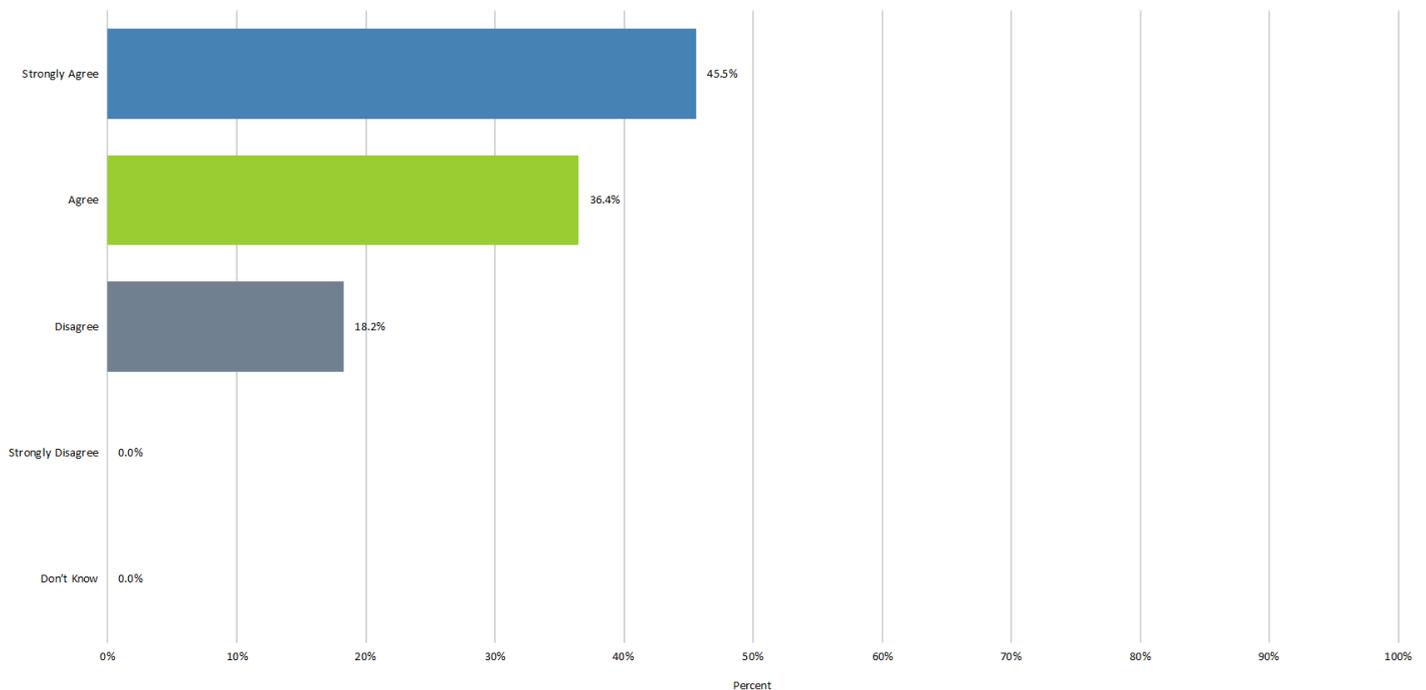
**6. The OIG is responsive to the expectations and priorities of the Board/AFC.**



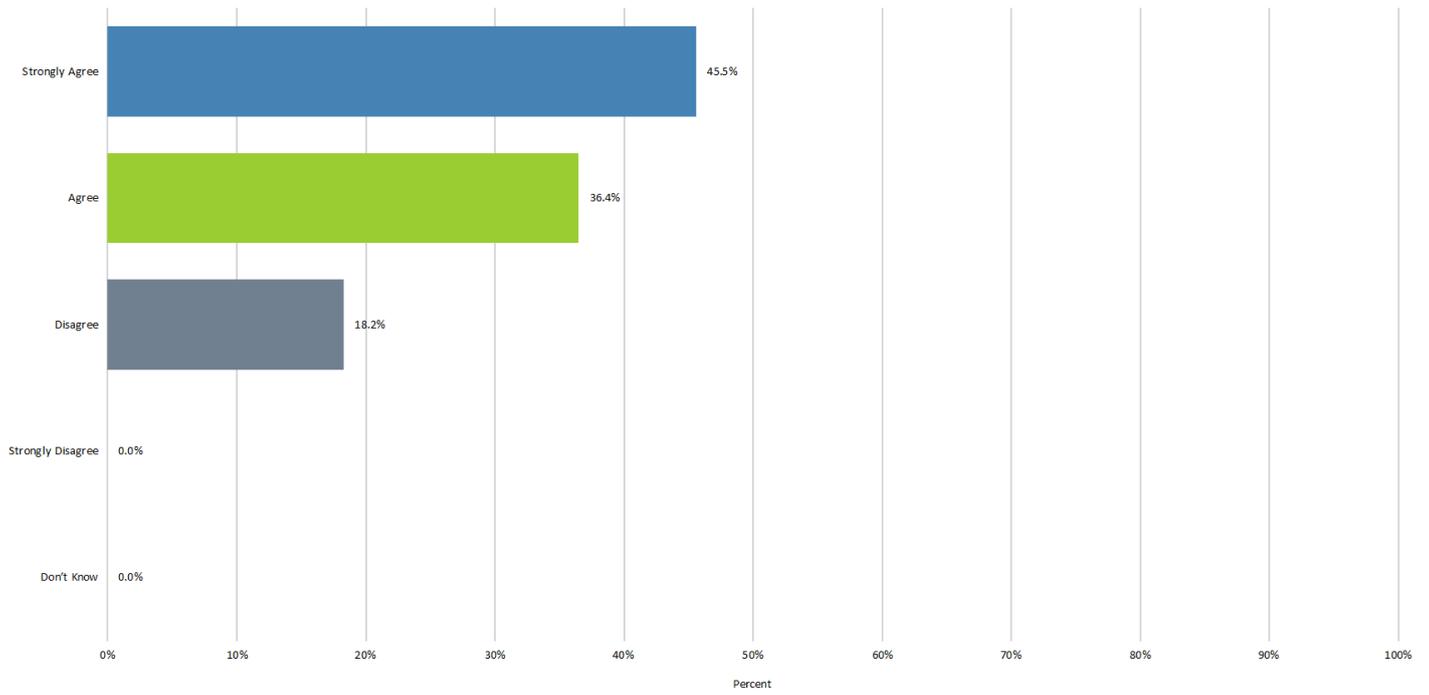
**7. The scope and quality of the OIG's engagement with the Board/AFC foster a strong relationship of mutual trust and confidence.**



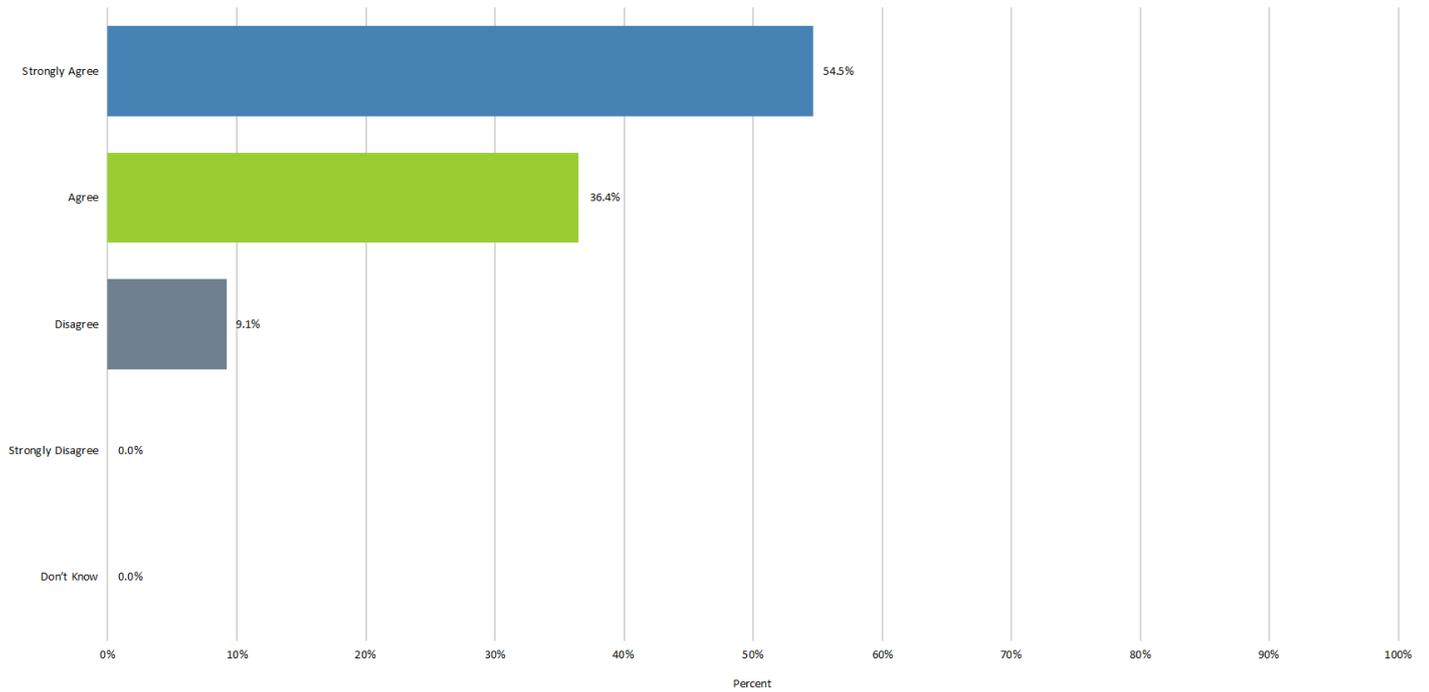
**8. The OIG's communication with the Board/AFC provides the appropriate level of information and insights.**



**9. OIG maintains, to the best of your knowledge, an effective level of cooperation with the Secretariat of the Global Fund whilst preserving its independence and objectivity.**



**10. Overall, the OIG is providing effective support to the Board/AFC in the discharge of their organizational oversight mandate.**



## **ANNEX 2 – IIA INTERNAL AUDIT MATURITY MATRIX**