



MOORE STEPHENS

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

Cleared for release

Status – Final

Document history			Distribution	
Draft for comment	1	20 December 2017	Mouhamadou Diagne	Inspector General Head of Investigations
	2	24 January 2018	Katie Hodson	
	3	31 January 2018		

Acronyms and abbreviations

AFC	Audit and Finance Committee
CCM	Country Coordinating Mechanisms
CMS	Case Management System
CSS	Case Screening System
FPM	Fund Portfolio Manager
HR	Human Resources
IG	Inspector General
JIATF	Joint Inter-Agency Task Force
LFA	Local Funding Agents
MoU	Memorandum of Understanding
NIM	National Intelligence Model
OIG	Office of the Inspector General
OPN	Operational Policy Note
PR	Principal Recipients
QUART	Qualitative Risk Assessment, Action Planning and Tracking Tool
SEM	Stakeholder Engagement Model
SoW	Statement of Work
T&Cs	Terms and Conditions
ToR	Terms of Reference

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I. Executive Summary

Background

As per the Conference of International Investigators - Uniform Guidelines for Investigations- 2nd Edition, external assessments must be conducted periodically to ascertain conformity with the investigation standards. The Office of the Inspector General Charter requires performance of an external assessment once every three years. The last external assessment for the OIG Investigation Function was performed at the end of 2014.

Type of External Assessment

Given the current maturity of the function, the OIG planned to perform a full external assessment for this year (2017).

Objectives of the Assignment

The objective of the external assessment was to evaluate OIG Investigations conformance with the CII Uniform Guidelines. The assessment also focussed on identifying opportunities to enhance investigation processes, offering suggestions to improve the effectiveness of the investigation activity and promoting ideas to enhance the activity's image and credibility. This assessment approach emphasises governance, risk management, and control processes as important areas for investigators' attention. The assessment recommendations focus on opportunities for improvement to enhance the investigation activity's ability to add value to the Global Fund operations. The assignment objectives and scope have been reviewed by the Audit and Finance Committee of the Global Fund Board, which is mandated by the Board to govern and oversee the overall internal audit and investigation functions of the Global Fund.

Scope of the Assignment

The assignment scope includes the following key elements:

- The expectations expressed by the Board and its committees, reflected in the OIG Charter, are considered in the assignment work;
- The processes for governance, enterprise risk management, and overall control environment of the Global Fund and the OIG in relation to investigations were assessed;
- The investigation structure, and the policies and procedures of the Global Fund and the OIG were reviewed;
- The efficiency and effectiveness of the investigation activity were assessed in light of the OIG Charter and stakeholder expectations;
- An opinion has been expressed on the Investigation Function's conformance with the Conference of International Investigators Uniform Guidelines; and
- Opportunities for improvement have been identified and related ideas discussed with the Inspector General and the Audit and Finance Committee, to enhance value of the engagement to the Investigation Function.

Summary of Findings

The 2014 assessment demonstrated that the Investigation function was fully compliant with the Uniform Guidelines for Investigations, 2nd Edition Conference of International Investigators - as endorsed by the 10th Conference of International Investigators held on June 10-12, 2009, Jordan (see *Appendix A*) ('the Guidelines'). **This 2017 review confirms the Investigation function is still fully compliant with the IIC Guidelines.** The following table summarises the findings from the review in relation to the Guidelines (the detail of the findings can be found at Section V and *Appendix B*).

Uniform Guidelines - Category and Rating	
General Principles	■ (Green)
Rights and Obligations	■ (Green)
Procedural Guidelines	■ (Green)
Investigative Activity	■ (Green)
Investigative Findings	■ (Green)
Referrals to National Authorities	■ (Green)
Overall Assessment	■ (Green)

The above findings were based on interviews held (see *Appendix C*) and documents reviewed (see *Appendix D*).

We have made some recommendations based on the findings from the interviews and review of investigation files, strategies, policies, procedures and other documentation (see section VII). None of these are priority 1 (i.e. to prevent immediate financial loss, reputational damage or loss of data).

It is clear from the review and the interviews held that the direction of travel is that of constant improvement; much has been done since 2014 to improve the effectiveness and outputs of the team, plus collaboration with the Secretariat. There is a keen appetite to seek further improvements wherever practical and possible, plus there is a very positive culture within the team. Throughout the interviews, there was constant acknowledgement and recognition of the benefits of strong vision and leadership, set by the Inspector General and the Head of Investigations.

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II. Introduction

The Office of the Inspector General provides the Global Fund with independent and objective assurance over the design and effectiveness of controls and processes in place to manage the key risks impacting the Global Fund's programmes and operations, including the quality of such controls and processes.

The work practices of (and functions provided by) the Office of the Inspector General itself are subject to periodic independent reviews and assessments to confirm conformance with prevailing international standards and guidelines, and best practices. i.e. Uniform Guidelines for Investigations, 2nd Edition Conference of International Investigators - as endorsed by the 10th Conference of International Investigators held on June 10-12, 2009, Jordan (see *Appendix A*).

Following the self-assessment of the OIG in May 2013 (the 'Langford Report') the Audit and Ethics Committee (AEC) recognised the need for additional external assurance to be gained. The report, in summary, noted the need to finalise standard operational and administrative processes, procedures and manuals, improve communications with the Secretariat, reorganise the Investigation Function, improve training, standardise Case Management and reporting/referrals.

In August 2014 Moore Stephens LLP was commissioned to undertake a Quality Assessment Review of the Investigation Function as a follow-up to the above. This 2017 review has been conducted to satisfy the requirement of the OIG Charter to perform an external assessment once every three years.

III. Scope and Objectives

The scope of the review was to determine whether the investigative activities are undertaken in conformity with the Charter of the Office of the Inspector General, the Terms of Reference of the Inspector General and the Uniform Guidelines for Investigations, and detail findings and recommendations for improvement where appropriate.

The scope is laid out in Section 1 of the Executive Summary.

IV. Methodology and Limitations

The review took place between 20/11/2017 and 4/12/2017, commencing with a desktop review of documentation, followed by a visit to the OIG and Global Fund Secretariat (by John Baker, Director of Counter Fraud & Bribery, and Louis Dockree, Investigator, Moore Stephens LLP) which took place from 28/11/2017 to 30/11/2017.

During the visit, meetings were held with a number of staff (see *Appendix C*) and additional hard copy and electronic documents/data reviewed *in situ*.

The reviewers were allowed full and unrestricted access to all documentation and systems requested.

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V. Findings

Whilst some recommendations have been made, none of these are priority 1 (as in to prevent immediate financial loss, reputational damage or loss of data). The findings are as follows:

Uniform Guidelines

Without doubt, the creation of the Investigations Manual and the practical application through the introduction of Standard Operating Procedures have been major contributors to ensuring compliance with the Guidelines. The following table summarises the findings from the review in relation to the Guidelines (the detail of the findings can be found at *Appendix B*).

Uniform Guidelines - Category and Rating	
General Principles	■ (Green)
Rights and Obligations	■ (Green)
Procedural Guidelines	■ (Green)
Investigative Activity	■ (Green)
Investigative Findings	■ (Green)
Referrals to National Authorities	■ (Green)
Overall Assessment	■ (Green)

The above findings were based on interviews held (see *Appendix C*) and documents reviewed (see *Appendix D*).

There has been no degradation from the 2014 scorings, with progress being made on many of the areas listed in the Guidelines (and indeed beyond in many instances). For instance, the creation of the Intelligence and Analysis team has (as anticipated back in 2014 at its inception) borne fruit in facilitating a move from a purely reactive function to that of an increasingly proactive and intelligence-led one, with room for growth and collaboration with the Secretariat and Risk through supporting strategic-decision making.

Other examples of notable improvement are the 'I speak out now!' campaign which is impressive and has been well executed, reaching out to significant numbers of stakeholders in a variety of media and messaging. In addition, the continual drive for improvement has also seen changes to the z: drive, the introduction of a Quality Control regime and Standard Operating Procedures and improved Agreed Management Actions.

Recommendations for improvement

The OIG Investigation function has clearly demonstrated its keen appetite for constant improvement (as an example, an 'Innovation and Ideas' meeting is held every fortnight) and never resting on its laurels. All Investigations staff we interviewed were clearly motivated and playing active roles in

pushing the team forward; all staff we spoke with in the Secretariat (and wider) were complimentary of the work produced by the OIG Investigations, especially in terms of balance and operating in a collaborative manner. Many acknowledged a “*sea change*” in the way the OIG Investigation function has evolved under the leadership and direction of Mouhamadou Diagne (and the two previous IGs) and Katie Hodson. This has resulted in a model which is constantly evolving and improving, in terms of relations, understanding and mutual support in investigations.

However, there are still opportunities to develop further and capitalise on the solid mechanisms and activities in place at present. These range from a number of minor improvements, through to longer-term changes for consideration.

Below are the reviewers’ observations and recommendations (see Section VII for table). For convenience and to aid prioritisation, we have bundled them into main topic areas:

Observations: 1 - Team Structure

The team is now well-established (albeit there are a number of vacant posts). To assist in transiting from a purely reactive to a proactive approach, we have made a number of recommendations to improve capacity and facilitate changes required to switch to such a model in a paced and planned manner.

Recommendation 1.1: A clear division should be made between proactive and reactive investigation work once it has gone through screening. At present, it is either complaint-led or based on intelligence. Consideration should be given to either the creation of a dedicated proactive team, or by way of ring-fencing individual(s) within each of the Regional Reactive Investigations teams. This will facilitate a clearer divide between the work and ensure smoother migration to a more risk-based, proactive approach and prevent resources being diverted to purely reactive responses. This will allow a gradual transition to a more intelligence-led approach to reducing fraud and facilitate targeting of high-risk (or untested) areas, as opposed to the traditional response led model.

Recommendation 1.2: Consideration should be given to creating ‘Simple’ and ‘Complex’ categorisation. Given the often lack of detail at the initial referral stage, the case should be re-visited at Stage 2 or 3 when more detail should be available to make a better informed decision. This would create a two-layer approach to reactive investigations and enable the investigation of simple/low-value allegations whilst still ensuring the major/complex/high-risk investigations continue. The benefits of this arrangement are manifold; new/junior staff could be deployed on ‘Simple’ cases to grow their expertise in a safer environment (and should the investigate reveal it to be more complex, the categorisation can be re-classified), it would increase the number of ‘successful’ cases in which sanctions can be applied, plus act as a deterrent across the Global Fund as it can be clearly demonstrated that the OIG investigates a wide variety of cases, and not just ‘big ticket’ items.

Recommendation 1.3: At present, there are two named officers on each case (i.e. Officer in Charge and Investigating Officer). To meet best practice and give better continuity/succession, three officers should be identified, namely the Officer in Charge (OIC – likely to be the Investigations Manager), Investigating Officer and Second Officer. This arrangement is in-line with best practice and facilitates continuity (for annual/sick leave) and succession planning etc.

Observation: 2 - Intelligence

The Intelligence and Analysis team delivers well-researched strategic, tactical and country assessments. With adequate resourcing (i.e. recruiting into the vacant position), it could also play a more supportive role on the investigations (in addition to the initial screening process) and assist in closer collaboration with Secretariat and Risk.

Recommendation 2.1: It is recommended that the vacant Intel post is filled as a matter of priority. This is important for a number of reasons:

- The strategic and country assessments should also feed into the work of the Secretariat (especially Risk and Integrated Due Diligence) to prevent any duplication and increase collaborative and partnership working.
- The post could be dedicated to providing on-going Intel support to the investigators as additional evidence and intelligence is gathered, plus update i2 charts (see below) etc.

Recommendation 2.2: Intelligence and Analysis to complete an Intel Pack at the outset of an investigation. Filling the vacant Intel post would enable a more developed Intel Pack to be compiled (including open source intelligence [OPSINT] on persons and entities of interest, plus a basic i2 chart which will build as the case develops).

Observation: 3 - Training

IOG staff receive a wide range of relevant training to assist in their professional and career development.

Recommendation 3.1: Consideration should be given to providing more insight for the Audit and Finance Committee on the aggregate picture of case closures, trends, emerging threats etc. This would facilitate further understanding of the changing risk and threat landscape.

Observation: 4 - Collaboration and Partnership-working

It was noted by staff in both the OIG and the Secretariat that collaboration and partnership-working had improved over the last few years. However, it was similarly acknowledged that this was an area that could benefit from some improvement.

Recommendation 4.1: It is recommended that short-term secondments take place between OIG staff (both internally with Audit) and wider with relevant Secretariat teams. To ensure maximum benefit, skill-sets should match and there should be clear, mutually beneficial reasons for the secondment. It was stated without exception by both OIG and Secretariat staff at all levels that short-term secondments would be invaluable in increasing understanding of each other's aims, objectives, targets and issues, to facilitate closer working and improve working relationships.

Observation: 5 - IT

Considerable investment has been made into IT (both hardware and software). Leading-edge tools such as NUIX are being deployed and i2 in part. There is an appetite within the function to harness data and IT more effectively both in proactive and reactive work.

Recommendation 5.1: Consideration should be given to streamlining the Case Management System to allow documents to be loaded into it (as opposed to the current system of running the Z: drive in parallel). This will provide a better chain of custody and evidence trail on documents, plus speed access to them. There is a wide choice of systems to consider and it is understood this will form part of the Knowledge Management project that is underway.

Observation: 6 - Reporting

Significant efforts and resources are required for reporting. Where reports are to be published and/or there is a recovery and/or clearly identifiable individual(s)/entity, there is a clear need for such. However, where reports are not for publishing and there is no identifiable recovery or persons/entities involved, consideration should be given to reducing the amount of effort dedicated to reporting, to better direct limited resources.

Recommendation 6.1: The decision to close or report a case is always documented. However, to ensure consistency across the teams, a standardised Decision Closure Form should be designed and utilised. This should include categorised reasons such as 'no evidence found', 'delays/breaches in investigation leading to Human Rights issues' etc. This is best practice and helps ensure consistency and transparency in the decision-making process.

Observation: 7 - Other

In addition to the main areas above, there were also a number of other recommendations to be made.

Recommendation 7.1: Stage 3 of the Stakeholder Model should be flexed on a case-by-case basis to provide a more realistic timeframe. This should be determined (and re-

visited) on available evidence. At present, it is a ‘one-size fits all’ and therefore serves no purpose and is deemed as counter-productive.

Recommendation 7.2: Consideration should be given to recruiting additional capacity in French-speaking staff. It was noted in interview that there a very limited capacity. This should be addressed to prevent over-stretch (especially important given the number of countries in which the Global Fund operates which have French as the first language).

VI. Conclusion

The OIG's Vision is 'to be a role model for the international aid community' and its purpose is 'to expose the abuse of grant funds and influence change that safeguards the Global Fund and the lives affected by AIDS, Tuberculosis and Malaria'. This review has found that the OIG is well-placed and continuing as respectable role model for the international aid investigations community.

There is no question over full compliance with the Guidelines, plus there is an intention to migrate to an alternative set of standards that will encapsulate the work that is being undertaken that extends beyond a purely reactive investigations capability.

There is clear evidence of significant and continual improvement, combined with a direction of travel that will bring about further efficiencies, innovations and harmonisation with the Secretariat, without compromising independence and objectivity. The intention to shift to an intelligence-led (as opposed to a pure reactive) model is to be applauded and should be encouraged and supported, given the scale of operations of the Global Fund, supported by the fact that the Intelligence and Analysis team is more than able and equipped to play a major role in this shift. That said, there is, and likely always to be, a definite need for a reactive capability as well; a successful investigations team needs both components.

The drive for Quality and Impact is well-evidenced as is the ambition to build close-working and more collaboration across the three lines of defence in the Investigations function.

VII. Recommendations and Management Action Plan






Reference	Recommendation	Risk Level	Management response, responsible officer and implementation date
1. Team Structure 1.1	A clear division should be made between proactive and reactive investigation work once it has gone through screening. At present, it is either complaint-led or based on intelligence. Consideration should be given to either the creation of a dedicated proactive team, or by way of ring-fencing individual(s) within each of the Regional Reactive Investigations teams.	2	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>
1. Team Structure 1.2	Consideration should be given to creating 'Simple' and 'Complex' categorisation. Given the often lack of detail at the initial referral stage, the case should be re-visited at Stage 2 or 3 when more detail should be available to make a better informed decision.	3	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>
1. Team Structure 1.3	At present, there are two named officers on each case (i.e. Officer in Charge and Investigating Officer). To meet best practice and give better continuity/succession, three officers should be identified, namely the Officer in Charge (OIC – likely to be the Investigations Manager), Investigating Officer and Second Officer.	3	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>

Reference	Recommendation	Risk Level	Management response, responsible officer and implementation date
2. Intel 2.1	It is recommended that the vacant Intel post is filled as a matter of priority.	2	Management Response: Action to be taken: Responsible officer: Date for implementation:
2. Intel 2.2	Intelligence and Analysis to complete an Intel Pack at the outset of an investigation.	2	Management Response: Action to be taken: Responsible officer: Date for implementation:

Reference	Recommendation	Risk Level	Management response, responsible officer and implementation date
3. Training 3.1	Consideration should be given to providing more insight for the Audit and Finance Committee on the aggregate picture of case closures, trends, emerging threats etc.	3	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>
4. Liaison 4.1	It is recommended that short-term secondments take place between OIG staff (both internally with Audit) and wider with relevant Secretariat teams. To ensure maximum benefit, skill-sets should match and there should be clear, mutually beneficial reasons for the secondment.	2	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>
5. I.T. 5.1	Consideration should be given to streamlining the Case Management System to allow documents to be loaded into it (as opposed to the current system of running the Z: drive in parallel).	2	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>
6. Reporting 6.1	The decision to close or report a case is always documented. However, to ensure consistency across the teams, a standardised Decision Closure Form should be designed and utilised.	3	<p>Management Response:</p> <p>Action to be taken:</p> <p>Responsible officer:</p> <p>Date for implementation:</p>

Reference	Recommendation	Risk Level	Management response, responsible officer and implementation date
7. Other 7.1	Stage 3 of the Stakeholder Model should be flexed on a case-by-case basis to provide a more realistic timeframe. This should be determined (and re-visited) on available evidence.	3	Management Response: Action to be taken: Responsible officer: Date for implementation:
7. Other 7.2	Consideration should be given to recruiting additional capacity in French-speaking staff	3	Management Response: Action to be taken: Responsible officer: Date for implementation:

Definitions

Opinion/conclusion	
 (Green)	Overall, there is a sound framework in place to achieve objectives. There may be some weaknesses but these are relatively small or relate to attaining higher or best practice standards.
 (Amber-Green)	Minor weaknesses have been identified which may put achievement of objectives at risk.
 (Amber)	Weaknesses have been identified which put achievement of objectives at risk. Some remedial action will be required.
 (Amber-Red)	Significant weaknesses have been identified which put achievement of objectives at risk. Remedial action should be taken promptly.
 (Red)	Fundamental weaknesses have been identified leaving the systems open to error or abuse. Remedial action is required as a priority.

Risk and significance categories	
Priority ranking 1:	There is serious potential for financial loss, damage to reputation or loss of information. The recommendation should be actioned immediately.
Priority ranking 2:	The recommendation should be implemented within three months as there are implications for the achievement of business objectives.
Priority ranking 3:	The recommendation should be implemented to achieve best practice.

Appendix A: Uniform Guidelines and Principles

1. General Principles

1. The Investigative Office conducts and reports on any investigation work that is deemed appropriate and consistent with the Charter of the Office of the Inspector General's mandate.
2. Undertakes investigations of alleged fraud, abuse, misappropriation, corruption and mismanagement within Global Fund Financed programmes.
3. Undertakes its work according to a multi-year work plan/budget and in addition, respond to events that occur outside the approved plan to investigate allegations of fraud and abuse as they arise.
4. The purpose of an investigation by the Investigative Office is to examine and determine the veracity of allegations of corrupt or fraudulent practices as defined by each institution including with respect to, but not limited to, projects financed by the Organisation, and allegations of Misconduct on the part of the Global Fund staff members/recipients.
5. The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be subject of investigations and shall also be free from improper influence and fear of retaliation.
6. The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.
7. Appropriate procedures shall be put in place to investigate allegations of Misconduct on the part of any staff member of an Investigative Office.
8. The OIG shall publish the mandate and/or terms of reference of its Investigative Office as well as an annual report highlighting the integrity and anti-fraud and corruption activities of its Investigative Office in accordance with its policies on the disclosure of information.
9. The Investigative Office shall take reasonable measures to protect as confidential any non-public information associated with an investigation, including the identity of parties that are the subject of the investigation and of parties providing testimony or evidence. The manner in which all information is held and made available to parties within the OIG or parties outside of the OIG, including national authorities, is subject to the OIGs rules, policies and procedures.
10. Investigative findings shall be based on facts and related analysis, which may include reasonable inferences.
11. The Investigative Office shall make recommendations, as appropriate, to the Global Fund management that are derived from its investigative findings.
12. All investigations conducted by the Investigative Office are administrative in nature
13. Investigations staff members benefit from on-going professional development and have high quality development plans.
14. Opportunities for other qualified Global Fund Staff to be seconded to the Investigative Office and *vice-versa* in accordance to the needs to support development of management talent in the Global Fund.
15. The Investigative Office develops and administers a training programme for the prevention and detention of fraud and abuse within Global Fund financed programmes and operations, and other counter-fraud activities in line with best practice.

2. Rights and Obligations

16. A staff member who qualifies as a 'whistleblower' under the rules, policies and procedures of the Global Fund shall not be subjected to retaliation. The OIG will treat retaliation as a separate act of Misconduct.
17. The Global Fund requires staff to report suspected acts of fraud, corruption, and other forms of Misconduct.
18. The Global Fund shall require staff/grant recipients to cooperate with an investigation and to answer questions and comply with requests for information.
19. The Global Fund adopt rules, policies and procedures and includes in its contracts with third parties, provisions that parties involved in the investigative process shall cooperate with an investigation.
20. As part of the investigative process, the subject of an investigation shall be given an opportunity to explain his or her conduct and present information on his or her behalf. The determination of when such opportunity is provided to the subject is regulated by the rules, policies and procedures of the OIG.
21. The Investigative Office should conduct the investigation expeditiously within the constraints of available resources.
22. The Investigative Office should examine both inculpatory and exculpatory information.
23. The Investigative Office shall maintain and keep secure an adequate record of the investigation and the information collected.
24. The staff of the Investigative Office shall take appropriate measures to prevent unauthorised disclosure of investigative information.
25. The Investigative Office shall document its investigative findings and conclusions.
26. For purposes of conducting an investigation, the Investigative Office shall have full and complete access to all relevant information, records, personnel, and property of the Global Fund/Grant Recipients, in accordance with the rules, policies and procedures.
27. The Investigative Office shall have the authority to examine and copy the relevant books and records of projects, executing agencies, individuals, or firms participating or seeking to participate in Global Fund-financed activities or any other entities participating in the disbursement of funds.
28. The Investigative Office may consult and collaborate with other Organisations, international institutions, and other relevant parties to exchange ideas, practical experience, and insight on how best to address issues of mutual concern.
29. The Investigative Office may provide assistance to and share information with other Investigative Offices.
30. The work practices of and functions provided by the Investigative Office is subject to periodic independent review and assessment to confirm conformance with prevailing international standards and guidelines, and best practice.
31. The Investigative Office, part of the OIG, as an integral but independent unit of the Fund, applies the Global Fund standard policies and procedures, together with applicable professional standards of conduct.

3. Procedural Guidelines

32. Mechanism for reporting potential fraud and abuse; intake procedures to evaluate incoming reports of potential misconduct within Global Fund financed programs and operations and oversee the implementation of appropriate protections for Global Fund employees and others reporting concerns as well as those who are the subject of such reports; develop, provide and maintain capacity to identify the risk of fraud and abuse

33. Whistleblowing hotline: Maintain the Global Fund's whistleblowing hotline, and investigate whistleblowing complaints and allegations of misconduct consistent with the Charter of the Office of the Inspector General
34. Sources of Complaints - The Investigative Office shall accept all complaints irrespective of their source, including complaints from anonymous or confidential sources.
35. Where practicable, the Investigative Office will acknowledge receipt of all complaints.
36. Receipt of Complaint - All complaints shall be registered and reviewed to determine whether they fall within the jurisdiction or authority of the Investigative Office.
37. Preliminary Evaluation - Once a complaint has been registered, it will be evaluated by the Investigative Office to determine its credibility, materiality, and verifiability. To this end, the complaint will be examined to determine whether there is a legitimate basis to warrant an investigation.
38. Case Prioritisation - Decisions on which investigations should be pursued are made in accordance with the rules, policies and procedures of the Organisation; decisions on which Investigative Activities are to be utilised in a particular case rest with the Investigative Office.
39. The planning and conduct of an investigation and the resources allocated to it should take into account the gravity of the allegation and the possible outcome (s).

4. Investigative Activity

40. Investigative Activity - The Investigative Office shall, wherever possible, seek corroboration of the information in its possession.
41. Investigative Activity includes the collection and analysis of documentary, video, audio, photographic, and electronic information or other material, interviews of witnesses, observations of investigators, and such other investigative techniques as are required to conduct the investigation.
42. Investigative Activity and critical decisions should be documented in writing and reviewed with managers of the Investigative Office.
43. If, at any time during the Investigation, the Investigative Office considers that it would be prudent, as a precautionary measure or to safeguard information, to temporarily exclude a staff member that is the subject of an investigation from access to his or her files or office or to recommend that he or she be suspended from duty, with or without pay and benefits, or to recommend placement of such other limits on his or her official activities, the Investigative Office shall refer the matter to the relevant Department in the Global Fund for appropriate action.
44. To the extent possible, interviews conducted by the Investigative Office should be conducted by two persons.
45. Subject to the discretion of the Investigative Office, interviews may be conducted in the language of the person being interviewed, where appropriate using interpreters.
46. The Investigative Office will not pay a witness or a subject for information. The Investigative Office may assume responsibility for reasonable expenses incurred by witnesses or other sources of information to meet with the Investigative Office.
47. The Investigative Office may engage external parties to assist in its investigations.
48. The Investigative office manages the work of external parties it engages. Puts in place, monitors systems to assure that external parties meet the service standards of the Office of the Inspector General during their work

5. Investigative Findings

49. If the Investigative Office does not find sufficient information during the investigation to substantiate the complaint, it will document such findings, close the investigation, and notify the relevant parties, as appropriate.

50. If the Investigative Office finds sufficient information to substantiate the complaint, it will document its investigative findings and refer the findings to the relevant department within the Global Fund, consistent with the OIG's policies and procedures.
51. Where the Investigative Office's investigative findings indicate that a complaint was knowingly false, the Investigative Office shall, where appropriate, refer the matter to the relevant Department in the Global Fund.
52. Where the Investigative Office's investigative findings indicate that there was a failure to comply with an obligation existing under the investigative process by a witness or subject, the Investigative Office may refer the matter to the relevant Department in the Global Fund.
53. Final investigations reports are posted on the Global Fund's public internet site in accordance with the Board-approved "Policy for Disclosure of Reports" issued by the Inspector General
54. The Investigative Office Identifies systematic weaknesses providing opportunities for fraud and abuse in Global Fund financed programs and operations, and makes recommendation to the Global Fund on changes that it can make to its grant management practice to address them.
55. Implement best international practices for the detection, investigation and prevention of fraud and abuse and for fostering an ethical work environment.

6. Referrals to National Authorities

56. The Investigative Office may consider whether it is appropriate to refer information relating to the complaint to the appropriate national authorities, and the Investigative Office will seek the necessary internal authorisation to do so in cases where it finds a referral is warranted.

Appendix B: Compliance with the Guidelines

General Principles Standards	Current Rating (2017)	Assessment
The Investigative Office conducts and reports on any investigation work that is deemed appropriate and consistent with the Charter of the Office of the Inspector General's mandate.	Fully Compliant	<p>The OIG remain fully compliant with the standard and our previous assessment remains relevant, with exception of the categorisations, which are in the process of being revised following the ratifying of the Global Fund's Corruption Policy.</p> <p>Furthermore, the OIG has made improvements by way of creating Standard Operating Procedures from the Investigations Manual. In doing so, the OIG have ensured that the document is used by investigators resulting in better quality investigations and compliance to the Uniform Guidelines.</p>
Undertakes investigations of alleged fraud, abuse, misappropriation, corruption and mismanagement within Global Fund Financed programmes.	Fully Compliant	The OIG remains fully compliant with this standard. Since the previous review, the Intelligence and Analysis department is now fully embedded. Complaints and referrals are subject to rigorous screening to ensure that only cases with substance are accepted for further investigation. This allows the OIG to better direct its resources.
Undertakes its work according to a multi-year work plan/budget and in addition, respond to events that occur outside the approved plan to investigate allegations of fraud and abuse as they arise.	Fully Compliant	The OIG remains fully compliant with this standard. The OIG submits an annual work plan to the Audit and Finance Committee for approval. Since the previous review the OIG has been moving towards a more balanced work plan, with an increased emphasis on proactive initiatives. This was demonstrated by the 'Speak Out Now' campaign and the proactive investigations into identified areas of risk, informed by the Intelligence and Analysis department.
The purpose of an investigation by the Investigative Office is to examine and determine the veracity of allegations of corrupt or fraudulent practices as defined by each institution including with respect to, but not limited to, projects financed by the Organisation, and allegations of Misconduct on the part of the Global Fund staff members/recipients.	Fully Compliant	The OIG remains fully compliant with this standard. Since the last review, the OIG has created Standing Operating Procedures (SOP) in order to embed good investigatory practice. Specifically, SOP set out the Allegation Categories List, the Prioritisation Matrix and the Complaint Screening Form, incorporated within the Stakeholder Engagement Model (1 & 2) and evidenced in the CSS and investigation files reviewed.

General Principles Standards	Current Rating (2017)	Assessment
The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be subject of investigations, and shall also be free from improper influence and fear of retaliation.	Fully Compliant	The OIG remains fully compliant. This approach is clearly stated in the Charter of the OIG (paras. 1, 3 & 10) and the Terms of Reference for the IG (Scope). No evidence found or intelligence received suggested otherwise.
The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.	Fully Compliant	The OIG remains fully compliant with this standard. The Ethics and Conflicts of Interest for Global Fund Institutions (paras. 4 & 5) and the Code of Ethics and Professional Conduct for Employees and Suppliers. Since the previous review, the OIG has implemented (then) Recommendation 1, requiring team members involved in a specific investigation to make a formal declaration of interest. This is best practice and maintains the integrity of the investigation.
Appropriate procedures shall be put in place to investigate allegations of Misconduct on the part of any staff member of an Investigative Office.	Fully Compliant	The OIG remains fully compliant with this standard. These are set out in the Code of Ethics and Professional Conduct for Employees and Suppliers. Should a case ever arise, it would be dealt with by HR.
The OIG shall publish the mandate and/or terms of reference of its Investigative Office as well as an annual report highlighting the integrity and anti-fraud and corruption activities of its Investigative Office in accordance with its policies on the disclosure of information.	Fully Compliant No movement	The OIG remains fully compliant. All funding policies are publicly available on the website. In addition, references are made in the Charter of the OIG (para. 15), the ToR for the IG (Duties and Responsibilities), OIG Progress and Annual Report 2013 and Investigation Reports.

General Principles Standards	Current Rating (2017)	Assessment
The Investigative Office shall take reasonable measures to protect as confidential any non-public information associated with an investigation, including the identity of parties that are the subject of the investigation and of parties providing testimony or evidence. The manner in which all information is held and made available to parties within the OIG or parties outside of the OIG, including national authorities, is subject to the OIGs rules, policies and procedures.	Fully Compliant	<p>The OIG remains fully compliant with this standard. Measures to ensure these are detailed in the Investigations Manual and SOPs and can be seen in practice in the Investigation Reports. Internal measures include:</p> <ul style="list-style-type: none"> • Dedicated server for OIG document storage • Restricted access to Z:/ drive folders • CMS and CSS – password log-on • Hard copy documents locked in OIG offices • Clear desk policy. <p>Disposal of information is in line with best practice - information is retained for three years for cases closed with a closure memo and retained for seven years for cases published. The OIG uses a contractor for confidentially disposing of confidential information.</p> <p>Systems are subject to penetration testing on an annual basis, the outcome of which has been positive. IBM are taking responsibility of the administration and running of the CMS for the purpose of business continuity and to address a minor weakness in the coding as identified by the penetration testing.</p> <p>The previous review identified that there was no data protection or information security policy, though we were informed that the Information Security Policy was in design. However, we were informed that the Policy has yet to be formalised and ratified. Additionally, we were informed that a Disposals policy is also in the processes of being formalised.</p>
Investigative findings shall be based on facts and related analysis, which may include reasonable inferences.	Fully Compliant	<p>The OIG remains fully compliant. Investigation reports contain no opinion; they are fact-based (contain reasonable inferences where appropriate) and, where possible, evidence is gathered to a standard of 'beyond all reasonable doubt', albeit in most cases, a burden of proof to the 'balance of probability' would suffice. However, it is best practice to gather evidence to the highest standards to allow it to be used if progressed to law enforcement and criminal proceedings. This approach is laid out in the Investigation Manual (s. 17), the SOP and evidenced in the investigation files reviewed by investigation managers and is subject to Quality Control.</p>
The Investigative Office shall make recommendations, as appropriate, to the Global Fund management that are derived from its investigative findings.	Fully Compliant No movement	<p>The OIG remain fully compliant. Agreed Management Actions (AMA) are monitored through the Stakeholder Engagement Model, the Action Tracking processes and the Case Closure Memo, and evidenced in Disclosure Reports and in the CMS and investigation files reviewed. However, it was mentioned in interviews, that management responses are not always received in a timely manner, which impacts on final delivery as outlined within the SEM.</p>

General Principles Standards	Current Rating (2017)	Assessment
All investigations conducted by the Investigative Office are administrative in nature.	Fully Compliant No movement	The OIG remains fully compliant. The Investigative Function has no legal basis and therefore conducts all of its work on an administrative base. No surveillance or live monitoring of calls/data is undertaken. Where necessary, cases are referred to anti-corruption bodies/judicial and/or national authorities if required. Evidenced in the CMS and investigation files reviewed.
Investigations staff members benefit from on-going professional development and have high quality development plans.	Fully Compliant	<p>The OIG remains fully compliant with this standard. This is outlined in the Employee Handbook and the ToR of the OIG (para. 19). There is also a Talent Management process within the Global Fund. Fraud/corruption-related training is also given, both in-house and externally, for example, the OIG conducted a session on fact-based report writing for all staff (which has improved Secretariat's reception of the reports), and forensic accounting training.</p> <p>The OIG has successfully implemented our previous recommendation of creating a G5 level. This has been successful in motivating staff and providing career progression.</p>
Opportunities for other qualified Global Fund Staff to be seconded to the Investigative Office and vice-versa in accordance to the needs to support development of management talent in the Global Fund.	Fully Compliant	The OIG remains fully compliant. This is outlined in the Employee Handbook and the ToR of the OIG (para. 19). There is also a Talent Management process within the Global Fund. In interviews, staff within the OIG and Secretariat demonstrated an interest in staff seconding to other areas of the organisation.
The Investigative Office develops and administers a training programme for the prevention and detection of fraud and abuse within Global Fund financed programmes and operations, and other counter-fraud activities in line with best practice.	Fully Compliant	The OIG remains fully compliant. The OIG has continued to deliver fraud awareness internally and raise the profile of the Investigation Unit. The Investigation Unit has a slot in the staff induction programme and training has also been delivered to the Secretariat on what to expect 'when <i>your</i> department is subject to an investigation'. This is best practice and is integral in fostering closer working relationships between the OIG and the Secretariat.

Rights & Obligations Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
A staff member who qualifies as a 'whistleblower' under the rules, policies and procedures of the Global Fund shall not be subjected to retaliation. The OIG will treat retaliation as a separate act of Misconduct.	Green	Fully Compliant	The OIG remain fully compliant with the standard. There are clear processes to ensure protected status where required for whistleblowers. These can be found in the Whistleblowing Policy and Procedures and the Code of Conduct.
The Global Fund requires staff to report suspected acts of fraud, corruption, and other forms of Misconduct.	Green	Fully Compliant	The OIG remain fully compliant with the standard. This is required in the Code of Conduct, Whistleblowing Policy and Procedures, Standards of Conduct for Contacts with Members of the Global Fund involved in Funding Decisions, the Employee Handbook (s. 21) and the LFA Manual.
The Global Fund shall require staff/grant recipients to cooperate with an investigation and to answer questions and comply with requests for information.	Green	Fully Compliant	The OIG is fully compliant. Though not explicitly mentioned in the OIG Code of Ethics, this is referred to in the Standard Terms and Conditions (for Grants) (art. 13), the Code of Conduct for Recipients (para. 6) and the Code of Conduct for Suppliers (para. 17), and was evidenced in the CMS and investigation files reviewed.
The Global Fund adopt rules, policies and procedures and includes in its contracts with third parties, provisions that parties involved in the investigative process shall cooperate with an investigation.	Green	Fully Compliant	The OIG remain compliant with this standard. This is referred to in the Standard Terms and Conditions (for Grants) (art. 13), the Code of Conduct for Recipients (para. 6) and the Code of Conduct for Suppliers (para. 17), MoU and the Employee Handbook (s. 20). Supplemental T&Cs are attached systematically to all Purchase Orders issued to OIG consultants for signing.
As part of the investigative process, the subject of an investigation shall be given an opportunity to explain his or her conduct and present information on his or her behalf. The determination of when such opportunity is provided to the subject is regulated by the rules, policies and procedures of the OIG.	Green	Fully Compliant	This is stipulated in the Investigations Manual (s. 13), the Stakeholder Engagement Model (Stage 4b) and at the Letter of Findings stage. The Letter of Findings provides a good opportunity and mechanism to ensures fact and accuracy are checked and help in reducing challenge. This is evidenced in the CMS and investigation files reviewed.
The Investigative Office should conduct the investigation expeditiously within the constraints of available resources.	Green	Fully Compliant	The OIG remains compliant. The OIG is driven by the Stakeholder Engagement Model. Investigations are being investigated more expeditiously, with average time spent on an investigation decreasing to 7.9 months, however there is still opportunity for improvement.
The Investigative Office should examine both inculpatory and exculpatory information.	Green	Fully Compliant	The OIG remains fully compliant with this standard. This is detailed in the Investigations Manual (s. 2 & 12) and within the Standing Operating Procedures.

Rights & Obligations Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
The Investigative Office shall maintain and keep secure an adequate record of the investigation and the information collected.	Green	Fully Compliant	The OIG remains fully compliant with this standard. This is clearly evidenced in the CSS, CMS, Z:/, X:/ and Y:/ drives and hard copy files. Since the previous review, the OIG has implemented a new standardised format for digital case files. This is best practice and allows the OIG to review investigation files more easily and reduces 'unproductive' time when a case is transferred to another investigator. The safes for storing paper files and evidence are both waterproof and fireproof and Master copies are kept separate to working copies. The CMS (developed in-house) however does have a weakness in that electronic evidence cannot be uploaded directly, impacting efficiency.
The staff of the Investigative Office shall take appropriate measures to prevent unauthorised disclosure of investigative information.	Green	Fully Compliant	The OIG remains fully compliant with this standard. This is clearly evidenced in the Code of Conduct (s. C), the Code of Ethics and Professional Conduct for Employees and Suppliers (s. 6) and the Supplemental T&Cs for OIG contracts (para. 15). IT security is tested on an annual basis through penetration testing. To date, the OIG has passed all penetration tests.
The Investigative Office shall document its investigative findings and conclusions.	Green	Fully Compliant	The OIG remains compliant with this standard. This is evidenced in the Stakeholder Engagement Model (Stages 2 – 8) and in Letters of Findings and Investigation Reports, Case Closure Memos, Secretariat referrals reviewed and enshrined within the Standing Operating Procedures.
For purposes of conducting an investigation, the Investigative Office shall have full and complete access to all relevant information, records, personnel, and property of the Global Fund/Grant Recipients, in accordance with the rules, policies and procedures.	Green	Fully Compliant	The OIG remains fully compliant with this standard. This is required in the Charter of the OIG (a Letter of Authorisation is carried by Investigators on missions containing the relevant s.17 extract from the Charter), the Standards T&Cs (for Grants) and in the Employee Handbook (s. 20). Evidence has been seen in files.
The Investigative Office shall have the authority to examine and copy the relevant books and records of projects, executing agencies, individuals, or firms participating or seeking to participate in Global Fund-financed activities or any other entities participating in the disbursement of funds.	Green	Fully Compliant	The OIG remains compliant with this standard. This is required in the Charter of the OIG (a Letter of Authorisation is carried by Investigators on missions containing the relevant s.17 extract from the Charter) and the Standards T&Cs (for Grants) (art. 13). Authority can be extended when required by working with third parties which are able to use their powers as and when required. Compliance was evidenced in the CMS and investigation files reviewed.

Rights & Obligations Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
The Investigative Office may consult and collaborate with other Organisations, international institutions, and other relevant parties to exchange ideas, practical experience, and insight on how best to address issues of mutual concern.	Green	Fully Compliant	The OIG remains compliant with this standard. The ToR of the IG and the various MoU detail this. The OIG has collaborated with bodies such as UNDP, the World Bank, National Crime Commissions and OLAF.
The Investigative Office may provide assistance to and share information with other Investigative Offices.	Green	Fully Compliant	The OIG remains compliant. This is set out in the Investigation Manual, Standing Operating Procedures and in the various MoU.
The work practices of and functions provided by the Investigative Office is subject to periodic independent review and assessment to confirm conformance with prevailing international standards and guidelines, and best practice.	Green	Fully Compliant	The OIG remains compliant. Para. 10 of the Charter of the OIG details this as a requirement. There has been a self-assessment review which was completed in May 2013, October 2014 and this current review in November 2017. The OIG intend to complete quality assessments every three years, which is best practice.
The Investigative Office, part of the OIG, as an integral but independent unit of the Fund, applies the Global Fund standard policies and procedures, together with applicable professional standards of conduct.	Green	Fully Compliant	The OIG remains fully compliant. This is set out in the Charter of the OIG (paras. 10 & 11), the Code of Ethics and Professional Conduct for Employees and Suppliers and the Investigation Manual. The relationship with the Secretariat is developing well and becoming far more collaborative (yet still independent) than was previously the case.

Procedural Guideline Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
Mechanism for reporting potential fraud and abuse; intake procedures to evaluate incoming reports of potential misconduct within Global Fund financed programs and operations and oversee the implementation of appropriate protections for Global Fund employees and others reporting concerns as well as those who are the subject of such reports; develop, provide and maintain capacity to identify the risk of fraud and abuse.	Green	Fully Compliant	The OIG remains fully compliant with this standard. All reports are collated and evaluated by the Intelligence Unit in order to determine whether there is a case to answer. This is undertaken <i>via</i> the CSS. The Intelligence and Analysis Unit gives the OIG the ability to identify patterns and trends.

Procedural Guideline Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
Whistleblowing hotline: Maintain the Global Fund's whistleblowing hotline, and investigate whistleblowing complaints and allegations of misconduct consistent with the Charter of the Office of the Inspector General.	Green	Fully Compliant	The OIG remains compliant with the standard. The hotline and other reporting mechanisms are clearly advertised on the web and in literature. Evidence of referrals via NAVEX, Global Compliance and the OIG line/email was seen and recorded on CSS.
Sources of Complaints - The Investigative Office shall accept all complaints irrespective of their source, including complaints from anonymous or confidential sources.	Green	Fully Compliant	The OIG remains compliant. All referrals are subject to initial enquiries by the Intelligence and Analysis Unit in order to determine whether a formal investigation should be opened. This is undertaken <i>via</i> the CSS. The Intelligence and Analysis Unit provides the OIG with the ability to identify patterns, trends and emerging risks.
Where practicable, the Investigative Office will acknowledge receipt of all complaints.	Green	Fully Compliant	The OIG remains compliant with this standard (the Standard Operating Procedure and the Stakeholder Engagement Model (Stage 1) refer); this was confirmed in interviews and in file reviews.
Receipt of Complaint - All complaints shall be registered and reviewed to determine whether they fall within the jurisdiction or authority of the Investigative Office.	Green	Fully Compliant	The OIG remains compliant. (the Standard Operating Procedures and the Stakeholder Engagement Model (Stage 1) refer). This is the responsibility of the Intelligence and Analysis Unit.
Preliminary Evaluation - Once a complaint has been registered, it will be evaluated by the Investigative Office to determine its credibility, materiality, and verifiability. To this end, the complaint will be examined to determine whether there is a legitimate basis to warrant an investigation.	Green	Fully Compliant	The OIG remains compliant with the standard. The Intelligence and Analysis Unit conducts the preliminary evaluation of all referrals using the Complaints Screening Report, before determining whether a formal investigation is opened.
Case Prioritisation - Decisions on which investigations should be pursued are made in accordance with the rules, policies and procedures of the Organisation; decisions on which Investigative Activities are to be utilised in a particular case rest with the Investigative Office.	Green	Fully Compliant	The OIG remains compliant. The Charter of the OIG, the Standing Operating Procedures and the Stakeholder Engagement Model (Stage 1) refer. A Prioritisation Matrix is used in reaching an informed and risk-based decision.
The planning and conduct of an investigation and the resources allocated to it should take into account the gravity of the allegation and the possible outcome(s).	Green	Fully Compliant	The OIG remains compliant with the standard. The Standard Operating Procedures and the Stakeholder Engagement Model (Stages 1 & 2) refer. A review of the investigation files demonstrates that cases are progressed in a lawful and methodical manner. Additionally, our review of the investigation reports clearly demonstrates all reasonable lines of enquiry are pursued.

Investigative Activity Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
Investigative Activity - The Investigative Office shall, wherever possible, seek corroboration of the information in its possession.	Green	Fully Compliant	The OIG remains compliant with the standard. The Stakeholder Engagement Model (Stages 2, 4, 5 & 6) and the Standard Operating Procedures refer. This takes place at the CSS stage and throughout all the investigation stages. It should be noted that there is a clear separation between the CSS and CMS and this is best practice.
Investigative Activity includes the collection and analysis of documentary, video, audio, photographic, and electronic information or other material, interviews of witnesses, observations of investigators, and such other investigative techniques as are required to conduct the investigation.	Green	Fully Compliant	The OIG remains compliant. The Stakeholder Engagement Model (Stages 2, 4 & 5) and the Standard Operating Procedures refer. This was evidence by our file and investigation report in addition to the on-site visit of the evidence storage room.
Investigative Activity and critical decisions should be documented in writing and reviewed with managers of the Investigative Office.	Green	Fully Compliant	The OIG remains compliant. The CMS was reviewed and logs of activity and key decisions seen. Evidence of discussions with and approvals from line managers was verified. The Stakeholder Engagement Model (Stages 2, 3, 5 & 7) and the Standard Operating Procedures refer. It should be noted that there is a clear separation between the CSS and CMS in accordance with best practice, plus differing levels of access for security purposes. There is good use of version control for documents both in CMS, Z:/ and hard copy. Links to the documents in the drives are mapped in the CMS.
If, at any time during the Investigation, the Investigative Office considers that it would be prudent, as a precautionary measure or to safeguard information, to temporarily exclude a staff member that is the subject of an investigation from access to his or her files or office or to recommend that he or she be suspended from duty, with or without pay and benefits, or to recommend placement of such other limits on his or her official activities, the Investigative Office shall refer the matter to the relevant Department in the Global Fund for appropriate action.	Green	Fully Compliant	The OIG remains compliant with the standard. Guidance is given in the Standard Operating Procedures and the Employee Handbook.

Investigative Activity Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
To the extent possible, interviews conducted by the Investigative Office should be conducted by two persons.	Green	Fully Compliant	The OIG remains compliant. The Standard Operating Procedures make reference. Interviews with Investigators and review of files supported the fact that, on the whole, two persons conduct interviews. This is best practice to ensure that the Lead Interviewer can focus on the questions and answers, reduces the chance of being accused of wrongdoing in the interview and increases Health and Safety.
Subject to the discretion of the Investigative Office, interviews may be conducted in the language of the person being interviewed, where appropriate using interpreters.	Green	Fully Compliant	The OIG remains compliant. The Standard Operating Procedures make reference. Effort is made (usually involving the relevant LFA) to ensure an objective and impartial translator is available.
The Investigative Office will not pay a witness or a subject for information. The Investigative Office may assume responsibility for reasonable expenses incurred by witnesses or other sources of information to meet with the Investigative Office.	Green	Fully Compliant	The OIG remains compliant. The Standard Operating Procedures make reference. There is no evidence or suggestion of any payments being made to witnesses, subjects or informants (other than to cover reasonable and approved expenses).
The Investigative Office may engage external parties to assist in its investigations.	Green	Fully Compliant	The OIG remains compliant. The Standard Operating Procedures, the Charter of the OIG , MoU and Supplemental T&Cs for OIG contracts refer. Such external parties have ranged from translators, law enforcement and other funding bodies through to contractors specialising in procurement.
The Investigative office manages the work of external parties it engages. Puts in place, monitors systems to assure that external parties meet the service standards of the Office of the Inspector General during their work	Green	Fully Compliant	The OIG remains compliant. The Standard Operating Procedures, refers to the use of external resources.

Investigative Findings Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
If the Investigative Office does not find sufficient information during the investigation to substantiate the complaint, it will document such findings, close the investigation, and notify the relevant parties, as appropriate.	Green	Fully Compliant	<p>The OIG remains compliant. The Stakeholder Engagement Model (Stage 3) and the Standard Operating Procedures make reference. Not all allegations received and investigated result in the publication of a final report on the Global Fund website. Such cases are closed with a Case Closure Memorandum when the OIG has determined that:</p> <ul style="list-style-type: none"> • Upon assessment a full investigation is not warranted (this is determined by applying the OIG's prioritisation matrix); • Interim findings do not justify the commitment of further resources; or • The investigation concludes there is insufficient information to substantiate the complaint. <p>The CCM summarises the allegations received, the steps undertaken to substantiate the allegations and the rationale in closing the case. If during this phase any policy, system or control weaknesses are identified, they are included as Management Actions. Once approved by the Head of Investigations, the complainant (including the Secretariat) and, where appropriate, the subject(s) are notified through a case closure notification. This approach and the prioritisation matrix are consistent with Uniform Guidelines and best practice.</p>
If the Investigative Office finds sufficient information to substantiate the complaint, it will document its investigative findings and refer the findings to the relevant department within the Global Fund, consistent with the OIG's policies and procedures.	Green	Fully Compliant	<p>The OIG remains compliant. The Stakeholder Engagement Model (Stages 5 - 10) and the Standing Operating Procedures and Operational Policy Note – Supplier Misconduct refer. Findings and recommended actions are discussed and form Agreed Management Actions which are monitored by OIG. There is a focus on loss and recoveries, and these details appear on the cover of investigation closure reports.</p>
Where the Investigative Office's investigative findings indicate that a complaint was knowingly false, the Investigative Office shall, where appropriate, refer the matter to the relevant Department in the Global Fund.	Green	Fully Compliant	<p>The OIG remains compliant. The Stakeholder Engagement Model (Stage 3) and the Standard Operating Procedures. Details will also be included in the Case Closure Memorandum.</p>
Where the Investigative Office's investigative findings indicate that there was a failure to comply with an obligation existing under the investigative process by a witness or subject, the Investigative Office may refer the matter to the relevant Department in the Global Fund.	Green	Fully Compliant	<p>The OIG remains compliant. This is enshrined in the Standard Operating Procedures, the Charter of the OIG (para. 17), Standard T&Cs (p.8, para 13[g]), the Code of Conduct for Recipients (paras. 6.1 & 8.2), the Code of Conduct for Suppliers (paras. 17 & 18) and the Sanctions Panel Procedures relating to the Code of Conduct for Suppliers (paras. 19, 21 & 25). Details are also included in the Case Closure Memorandum.</p>

Investigative Findings Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
Final investigations reports are posted on the Global Fund's public internet site in accordance with the Board-approved "Policy for Disclosure of Reports" issued by the Inspector General	Green	Fully Compliant	The OIG remains compliant. This is referred to in the Stakeholder Engagement Model (Stage 9) and Disclosure Reports are posted on the website.
The Investigative Office identifies systematic weaknesses providing opportunities for fraud and abuse in Global Fund financed programs and operations, and makes recommendation to the Global Fund on changes that it can make to its grant management practice to address them.	Green	Fully Compliant	The OIG remains compliant. The 'Preventing and detecting possible misuse of funds (subsection 'Learning from OIG Audits and Investigations')', 'OIG Products and their Objectives (bullet points 2,3, & 6)' make reference. Weaknesses and enablers are reported as Agreed Management Actions and monitored by Team Central to ensure implementation. This was evidenced in the OIG progress reports.
Implement best international practices for the detection, investigation and prevention of fraud and abuse and for fostering an ethical work environment.	Green	Fully Compliant	The OIG remains compliant. Staff are encouraged to study for relevant qualifications (such as Certified Fraud Examiner <i>via</i> the Association of Certified Fraud Examiners). Additionally, the OIG has held courses on topics such as forensic accounting.

Referrals to National Authorities Standards	Previous Rating (2014)	Current Rating (2017)	Assessment
The Investigative Office may consider whether it is appropriate to refer information relating to the complaint to the appropriate national authorities, and the Investigative Office will seek the necessary internal authorisation to do so in cases where it finds a referral is warranted.	Green	Fully Compliant	The OIG remains compliant. Stage 10 of the Stakeholder Engagement Model, Code of Conduct for Recipients (s. 8.3 & 8.4) and the Standard Operating Procedures refer. Evidence of this has been seen in the file reviews.

Appendix C: Staff interviewed during the review

Name:	Job title
Mouhamadou Diagne	Inspector General
Katie Hodson	Head of Investigations
Ambassador Deborah L. Birx	Global Fund Board Member, USA
Christoph Benn	Management Executive Committee member, Head of External Relations Division
Sarah Ritch	Investigation Manager, Asia
Christopher Marshal	Investigation Manager, LAC/MENA
Andy Andrew McLoughlin	Investigation Manager, Africa 2
Melvyn Young	Manager, Intelligence and Analysis
Caty Fall Sow	Head, Portfolio Risk Management
Andreas Tamberg	Senior Advisor, Enterprise Risk Management
Marijke Wijnroks	Ag. Executive Director
Thomas Fitzsimons	Communications
David Wolfe	Investigation Manager, Africa 1
Mykola Martynov	Senior Investigator, LAC/MENA
Mark Eldon-Edinton	Management Executive Committee, Division Head, Grant Management
Ajay Sharma	Senior Investigator, Africa 1
Dainielle Perez	Investigator, Asia
Fatoumata Sa	Investigator, Africa 2
Katie Silk	Senior Analyst
Francisco Infante	Case Administrator
Etienne Michaud	Senior Manager, Strategy and Policy
Sylvie Billion	Management Executive Committee, Head of FISA
Eric Boa	Financial Risk Management
Greg Ferrante	Audit and Finance Committee Leadership (Chair)
Beatrijs Stickers	Audit and Finance Committee Leadership (Vice Chair)
Hardik Shah	Computer Forensics

Moore Stephens LLP would like to thank everyone for their kind co-operation provided during the completion of this review, including staff, notably Collins Acheampong, who were not interviewed but ensured the reviewers received all the assistance and support required to complete the work.

Appendix D: Documents/data reviewed

The Global Fund Strategy: Investing for Impact 2012-2016
The Global Fund Strategy 2017-2022 – Investing to End Epidemics
The Framework Document of the Global Fund (Purpose, Principles and Scope of the Fund) – 2001
Bylaws of the Global Fund to Fight AIDS, Tuberculosis and Malaria – 28 April 2016
Board and Support Structures – Dec 2016
Operating Procedures of the Board and Committees of the Global Fund to Fight AIDS, Tuberculosis and Malaria - 28 April 2016
Terms of Reference of the Board Chair and Vice-Chair - last amendment GF/B32/DP05
Terms of Reference of the Coordinating Group – 28 April 2016
Charter of the Audit and Finance Committee (AFC) – 28 April 2016
Code of Ethical Conduct for Governance Officials – April 2015
Terms of Reference of the Executive Director – July 2012
Code of Conduct of the Global Fund (Revised 16 December 2013)
The Global Fund Grant Regulations (2014)
Policy on Ethics and Conflict of Interest for Global Fund Institutions (last amended GF/B27/DP05) – September 2012
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
The Global Fund Risk Management Policy
Policy for the Disclosure of Reports Issued by the Office of the Inspector General – 31st Board GF/B31/DP11 – March 2014
Employee Handbook (amended 10 January 2017)
Code of Conduct for Global Fund Employees – amended 1 March 2016
Standard Terms and Conditions – with Principal Recipient for funding of programs (Revision 2012.09)
Code of Conduct for Recipients of Global Fund Resources (Approved 16 July 2012)
Global Fund Regulations – Procurement Regulations - 12 March 2015
Procurement Regulations - August 2017
Code of Conduct for Suppliers – 15 December 2009
Local Fund Agent Conflict of Interest Guidelines - March 2015
Local Fund Agent - Conflict of Interest Procedures - February 2017
Global Fund Information Note – Due diligence for suppliers - July 2015
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
Sanctions Panel Procedures Relating to the Code of Conduct for Suppliers (last amended 19 June 2015)
Charter of the Office of the Inspector General - Amended 07 March 2014
Terms of Reference for the Inspector General - 19 March 2013
Audit and Ethics Committee (AEC) Report to the Board - GF/B31/16 – 31st Board - 6-7 March 2014
Board Report - Office of the Inspector General 2014 Annual Report - GF/B33/06 - For information - 31 March–1 April 2015
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
Board Report - Agreed Management Actions - Status Update - GF/B33/08 - For information - 31 March–1 April 2015
Thirty-Third Board Meeting - Report of the Audit and Ethics Committee - GF/B33/17 - Board Information
Board Decision Points (DPs) and Electronic Decision Points (EDPs)
34th Board Meeting - Report of the Coordinating Group - GF/B34/03 - Board Information
34th Board Meeting - Office of the Inspector General Progress Report - January to September 2015 - GF/B34/06 - Board Information - 16-17 November 2015

34th Board Meeting - Status Update on Implementation of Agreed Management Actions - GF/B34/07 - Board Information - 16-17 November 2015
Board Decision Points (DPs) and Electronic Decision Points (EDPs)
Board Report - 2015 Annual Report on the Activities of the Office of the Inspector General – 35th Board - GF/B35/10 - 26-27 April 2016 – including reporting on OIG KPIs for 2015
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
Board Report - 2015 Progress Update on Status of Agreed Management Actions - GF/B35/12 rev. 1 - For information - 26-27 April 2016
35th Board Meeting - Final Report and Recommendations of the Transitional Governance Committee (TGC) - GF/B35/08 - Board Discussion
35th Board Meeting - Report of the Coordinating Group - GF/B35/16 - Board Information
35th Board Meeting – Transitional Governance Committee (TGC) Recommendations on Board composition and size - GF/B35/17 - Board Input
Board Decision Points (DPs) and Electronic Decision Points (EDPs)
Board Report - Office of the Inspector General Progress Report - Year to Date (January to September 2016) - GF/B36/11 - For Board information - 16-17 November 2016
Board Report - Progress Update on Agreed Management Actions YTD 2016 - GF/B36/12 - For Board information - 16-17 November 2016
36th Board Meeting -Report of the Coordinating Group - GF/B36/18 - 16-17 November 2016
Board Decision Points (DPs) and Electronic Decision Points (EDPs)
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
Board Report Progress Update on Agreed Management Actions - GF/B37/13 - For information - 03-04 May 2017
37th Board Meeting - Report of the Coordinating Group - GF/B37/23 - 3-4 May 2017
37th Board Meeting - Code of Ethical Conduct for Country Coordinating Mechanisms (CCM) Members - GF/B37/05 – Revision 1 - 03-04 May 2017 - Board Information
Board Decision Points (DPs) and Electronic Decision Points (EDPs)
37th Board – 3-4 May 2017
36th Board – 16-17 Nov 2016
35th Board – 26-27 April 2016
34th Board – 16-17 Nov 2015
33rd Board – 31 March-1 April 2015
Decision Points were not reported in the 34th Board Meeting - Report of the Coordinating Group - GF/B34/03 - Board Information
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
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
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
Board Report - Office of the Inspector General - 2014 Annual Report - GF/AEC11/02 - For input - 17-18 March 2015
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 Report - Agreed Management Actions - Status Update to the AEC - 24 February 2015
2015 external audit plan – For decision - GF/AEC12/02 – Geneva, 11 June 2015
OIG Report - Progress Report January to May 2015 – For information - GF/AEC12/03 - 11-12 June 2015
OIG Report - Status Update on the Implementation of Agreed Management Actions – For information - GF/AEC12/04 - 11-12 June 2015
Ethics & Integrity Initiative: Progress Update – Information - GF/AEC12/05 - 11-12 June 2015

Progress Update on Risk and Assurance Initiative – Information - GF/AEC12/08 - 11-12 June 2015
OIG Report - Office of the Inspector General - Progress Report - January to September 2015 – For input - GF/AEC13/03 - 7-8 October 2015
OIG Report - OIG Audit Plan 2016 - GF/AEC13/04 – Revision 1 (for decision) - 7-8 October 2015
OIG Report - OIG 2016 Investigations Unit Work Plan - GF/AEC13/05 – Revision 1 (for decision) - 7-8 October 2015
OIG Report - OIG 2016 Operating Expenses Budget - GF/AEC13/06 - Revision 1 (for recommendation to the FOPC) - 7-8 October 2015
OIG Report -Status Update on Implementation of Agreed Management Actions - GF/AEC13/07 - For Input - 7-8 October 2015
OIG Report - OIG 2016 Operating Expenses Budget - GF/AEC13/06 - Revision 1 (for recommendation to the FOPC) - 7-8 October 2015
OIG Report - Status Update on Implementation of Agreed Management Actions - GF/AEC13/07 - For Input - 7-8 October 2015
Risk Management Report - GF/AEC13/08 - Committee Information - 7-8 October 2015
Also see GF/AEC13/08 Annex 1 and Annex 2
Progress Update on the Risk and Assurance Initiative - GF/AEC13/09 – Information - 7-8 October 2015
Recoveries Report for the period ending 30 June 2015 - GF/AEC13/10 – Input - 7-8 October 2015
2016 Operating Expenses Budget for the Ethics Function - GF/AEC13/11 - Recommendation to the Finance and Operational Performance Committee - 7-8 October 2015
Update on Privileges and Immunities Advisory Group - GF/AEC13/12 - For information - 7-8 October 2015
Insurance Coverage of the Global Fund - GF/AEC13/13 – Information - 7-8 October 2015
Office of the Inspector General 2015 Annual Report - GF/AEC14/05 - For input - 8-10 March 2016
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 2016 Key Performance Indicators - GF/AEC14/07 revision 2 - For decision - 8-10 March 2016
Update on the OIG's Quality Assurance and Improvement Program - GF/AEC14/08 - For information - 8-10 March 2016
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
Audit Rating and Stakeholder Engagement - Models Update - GF/AEC/14/10 - For decision - 8-10 March 2016
OIG Policy Developments 2016 - GF/AEC/14/11 - For input - 8-10 March 2016
2015 Progress Update on Status of Agreed Management Actions - GF/AEC/14/12 - For information - 8-10 March 2016
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
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
Audit and Finance Committee Report -
Progress Update on Agreed Management Actions YTD 2016 - GF/AFC02/11 - For information - 13-14 October 2016
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 Response to AFC Requests for Clarification Following AFC02 – 31 October 2016
AFC Report - Update on Self-Assessments - GF/AFC03/18 – For information - 29-31 March 2017
AFC Report - Office of the Inspector General - Operational Progress Report - (January to June 2017) - GF/AFC04/07 - For information - 18-19 July 2017
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
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
2016 Tracking of AFC comments and questions on OIG reports
Charter of the Office of the Inspector General - Amended 07 March 2014
Terms of Reference for the Inspector General - 19 March 2013
Code of Ethics and Professional Conduct for Staff and Contractors in the Office of the Inspector General
OIG Regulation and Procedure
Data transfers for allegations or findings (Issued 22 February 2016)
Supplemental terms and conditions for OIG contracts 'Attachment A: Contract Schedule to P.O.'
Audit and Investigation reports published
Policy for the Disclosure of Reports Issued by the Office of the Inspector General – 31st Board GF/B31/DP11 – March 2014
OIG Strategy
Communications Strategy
2015 Strategic Planning Exercise
Management Information (MI) – decks, dashboard and reports – 2015, 2016 and 2017
OIG Manager meetings – MTM Action Points – 2015-2016
OIG Budget – 2015, 2016 and 2017
OIG Organigram – version 12Oct2017
Staff Job Descriptions / Terms of Reference (TORs) / Job Vacancy Notices (JVNs)
Investigations Unit
OIG Management
Staff skillsets database - All OIG (including qualifications summary, CPD records summary, training needs assessments, trainings attended, assessment on OIG IT skills requirements).
Consultants Performance Evaluations
OIG Induction Pack – Welcome to the OIG (fully revised December 2016)
OIG - Staff timesheets and analyses
OIG Quality Assurance Improvement Plan (QAIP) 2016
Quality Assurance Improvement Programme - Steering Committee Terms of Reference - Version 1.2, Draft 11 April 2016
Draft TORs Quality Champions - The OIG Quality Assurance and Improvement Program (QAIP)
Tracking Agreed Management Actions
Agreed Management Actions Engagement Model 5-HQ
OIG Report - Staff Engagement Survey Focus Areas and Action Plans – 12 October 2016
OIG Investigations Unit - Standard Operating Procedures (SOPs)
OIG Investigations Stakeholder Engagement v 2.0
Whistle-blowing Policy and Procedures for the Global Fund to Fight AIDS, Tuberculosis and Malaria (last amended DP GF/B30/DP4 (7-8 Nov 2013))
Preventing and detecting possible misuse of funds – published 17 May 2013
Anti-fraud campaign:

- I Speak Out Now!
- Anti-Fraud and Corruption Tool Kit for Implementers
- I Speak Out Now! on iLearn
- Report Fraud and Abuse

Conference of International Investigators (CII) Uniform Guidelines for Investigations – 2nd edition
Allegation Categories list
Complaint Screening Report - CSS template
Conflict of Interest Disclaimer (for OIG Investigation staff on investigation cases)

Declaration of Interest GF form with instructions (updated 23 January 2017 – DP GF/B29/EDP2)
Sanctions Panel Procedures Relating to the Code of Conduct for Suppliers (last amended 19 June 2015)
IU work plans for 2015, 2016 and 2017
Prioritization Matrix
IU self-assessments for 2014, 2016 and 2017
Moore Stephens - Quality Assurance Review of the Investigation Function - Report for the Global Fund - 3 December 2014
OIG Investigations - 2015 Strategic Assessment of Investigations Activities - Intelligence & Operational Excellence Team - December 2015
Global Fund - 2016 Engagement Survey and Manager Quality KPI Results – 19 July 2016
Engagement Survey Results and Next Steps - Posted on: 21 July 2016
Global Fund - New Employees – On-boarding
Global Fund HR Inside Out On-boarding Presentation Nov 2017
Investigation Report – Global Fund Grant in Burkina Faso – Supplier wrongdoing in motorbike purchase – 1 September 2017 – GF-OIG-17-19
Investigation Report – Proactive Investigation into Anti-Malarial Product theft – 10 August 2017 – GF-OIG-17-017
OIG Report – Thematic Review of Fraud Reporting – 21 July 2017 – GF-OIG-17-015
Investigation Report – Global Fund Grants to Cambodia – 3 March 2017 – GF-OIG-17-004
Investigation Report – Global Fund Grants to Bangladesh – 29 March 2016 – GF-OIG-16-010
Investigation Report – Global Fund Grants to Cote d'Ivoire – 15 April 2016 – GF-OIG-16-13
Investigation Report – Global Fund Grants to Nigeria – 3 May 2016 – GF-OIG-16-015
Investigation Report – Global Fund Grants to South Sudan – 5 July 2016 – GF-OIG-16-018

Appendix E: Biography of Reviewers

John Baker, Moore Stephens LLP

Education: MA (Public Sector Policy and Management) - York University
Accredited Counter Fraud Specialist - Portsmouth University

Number of years of experience in the field of fraud/corruption: 20+ years

Specialisation: Preventing and Investigating fraud and corruption in the UK and overseas (experience in Public, Not-for-Profit and Corporate sectors).

Relevant Skills

John has worked with a host of organisations to develop and embed counter-fraud and corruption strategies, undertake investigations, design and deliver training and undertake fraud and bribery risk and institutional assessments. He has been employed in anti-fraud/corruption roles in central government, the UK National Health Service, the Chartered Institute of Public Finance and Accountancy and three out of the Top 10 consultancy firms. John undertook the EQA of the OIG Investigation Team in 2014.

He has undertaken a host of investigations in humanitarian aid, charities, central and local government, sport, pharmaceuticals and healthcare, financial services, recruitment, shipping and education. He is a regular speaker at events both in the UK and overseas.

John sits on the Advisory Panel of Portsmouth University's Centre for Counter Fraud Studies, on the Editorial Board for 'Fraud Intelligence' (Informa) magazine and is Vice-Chair of the London Audit Group's Fraud Sub-Group. Until recently he was a Director of the London Fraud Forum, an Executive Member of the Institute of Counter Fraud Specialists and sat on the 'Fighting Fraud Locally' Steering Committee (then National Fraud Authority). He was also a trainer on the Accredited Counter Fraud Specialist course.

In 2007 John was the Project Lead for the UK Government Attorney General's Fraud Review Fraud Loss Measurement Unit's Working Group and prior to this he was the Vice Chair of a Parliamentary data-sharing and identity fraud group. John has made considerable contributions to a number of key documents including the Chartered Institute of Public Finance and Accountancy (CIPFA) 'Taking Action to Reduce Fraud' and he has written a number of articles on fraud for Public Finance, Fraud Intelligence, Accounting, Local Government Chronicle etc.

Louis Dockree, Moore Stephens LLP

Qualification: Accredited Counter Fraud Specialist – Portsmouth University,
BA (Hons) - Law & Economics – University of Greenwich

Number of years of experience in the field of fraud/corruption: 6+ years

Specialisation: Preventing and Investigating fraud and corruption in the UK and overseas (experience in Public, Not-for-Profit and Corporate sectors).

Relevant Skills

Louis is a Counter Fraud Specialist in the Counter Fraud and Bribery Service of Governance Risk & Assurance at Moore Stephens LLP and has been involved in countering fraud and corruption for over six years.

Louis has undertaken high-level fraud and bribery reviews (including a major international charity). This involved a review of all fraud and bribery related policies and procedures, revising the organisations counter fraud strategy, reviewing the effectiveness of the charity's incident reporting mechanisms (and investigation methodology), delivering fraud awareness training to all staff (including the development of an e-learning package).

Louis has also completed strategic and organisational fraud and bribery risk assessments of health bodies, local government, charities, non-governmental organisations and financial institutions. Recently, Louis has undertaken a review of an international shipping company's anti-bribery, anti-fraud and anti-money laundering regime, ensuring the policies map to the organisation's strategy and compliant with relevant jurisdictions.

Of note, Louis was one of five Counter Fraud Specialists charged with investigating a large scale housing tenancy fraud at local authority worth approximately £20 million, that was orchestrated by a member of staff at the local authority. The investigation involved the reviewing of some 120 tenancies in order to identify the associates and co-conspirators which subsequently linked back to the source of the fraud, the primary suspect. The investigation resulted in the recovery of 72 properties and the criminal convictions of 26 individuals, most notably of which was the arrest and subsequent imprisonment of the primary suspect and his co-conspirators. This investigation allowed the local authority to redirect much needed resources back into the community.