



The Institute of  
**Internal Auditors**

# **The Global Fund to Fight AIDS, Tuberculosis & Malaria**

**STRATEGIC EVALUATION FOR THE  
OFFICE OF THE INSPECTOR GENERAL  
INVESTIGATIONS UNIT  
EXTERNAL QUALITY ASSESSMENT**

**APRIL 2025**



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# EXECUTIVE SUMMARY

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**THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS & MALARIA**  
Strategic Evaluation for the Office of the Inspector General - 2025



## Opinion

- **Conforms in general with *CII Uniform Principles & Guidelines*<sup>1</sup>**
- **Most 2021 EQA AFIs either cleared, no longer relevant or superseded.**

### Preamble

- Compared to our previous EQA in late 2021, we observed notable evolutions in OIG's internal environment, including greater integration of shared open space and the organization-wide adoption of a hybrid working model. While these developments bring flexibility and collaboration, their long-term implications on the distinctiveness of OIG's mission merit continued attention.
- Additionally, the Intake and Screening function transitioned from the Investigations Unit to the Professional Services Unit in January 2023.
- A new Head of Investigations assumed the role in July 2023.
- In parallel, the OIG continues to explore enhancements to its reporting processes, one such consideration is the recruitment of a Senior Officer, Investigation and Evidence Standards, within the IU.

### Conclusion

- Overall management and staffing within OIG are still **highly professional, well-resourced, comprehensively certified/trained team** who perform their duties in a sophisticated, rigorous, robust manner. Their contribution to the achievement of the Global Fund's strategic goals and operational objectives continues to be **highly valued as expressed by all stakeholders** during our multiple interviews, especially in **reinforcing donor confidence**, by upholding TGF's no-tolerance policy towards fraud, corruption, SEAH<sup>2</sup>, and more recently, by also performing Preventive and Proactive work.
- Having the Intake and Screening function within PSU with a more sophisticated process is definitely an improvement, plus planning for a new Case Management tool.
- We are pleased to report, in the absence of it being a requirement, that **the IU fulfilled additional criteria per ACFE South Africa's Quality Assurance Assessment Manual**.
- An additional requirement this year was to assess Investigation Process Maturity Level of the Investigations Unit, together with PSU Intake/Screening. Our conclusions was that the entire investigation process has attained the **'Level 5 Optimized' which is the highest maturity level possible**.

### Areas For Improvement

The assessors identified the following as part of continuous improvement for which OIG either had ongoing or proposed actions to address (Refer to appendix 4 for details):

- AFI 01 – Consider amending OIG *Terms of Reference* to include prevention, detection & investigation of 'waste' & update the *Report Fraud & Abuse* policy accordingly
- AFI 03 – Enhance documentation management system
- AFI 07 - Refine internal performance monitoring by consolidating Key Performance Indicator structures and reflecting how tools like Artificial Intelligence can contribute to operational value
- AFI 09 - Address results & concerns from SUSA & TI Whistleblowing Surveys
- AFI 11 - Refine Stakeholder Engagement Model to shorten investigation timelines
- AFI 12 - Refresh IU Strategy to reflect changes in current adverse global context

### Acknowledgments

We again very much appreciated the level of unreserved cooperation afforded us by the Head of Investigations & IU staff, as well as from OIG in general, together with those in Secretariat management positions, especially everyone's excellent reactivity to our numerous requests for documentation, explanations, technical discussions throughout the duration of this assignment, only slightly limited by a few instances of non-response to our SUSA survey invitations within the Secretariat.

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

*Eric R. Freudenreich, PAIB CFE CIA CRMA COSO*

<sup>1</sup> [Conference of International Investigators](#) <sup>2</sup> Sexual Exploitation, Abuse and Harassment

# 2

SECTION



## CONFORMANCE WITH CII UNIFORM PRINCIPLES & GUIDELINES

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THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS & MALARIA  
Strategic Evaluation for the Office of the Inspector General - 2025



		General Principles & Definitions	GA	PA	Remarks
1	1	Each Organization shall have an Investigative Office responsible for conducting investigations.	✓		NB All woven into IU's 26 <i>Standard Operating Procedures</i> 01 - 05 & 07 - 26 applied in line with its Investigations Stakeholder Engagement Model
2	2	The purpose of an investigation by the Investigative Office is to examine and determine the veracity of allegations <sup>1</sup> of corrupt or fraudulent practices as defined by each institution including with respect to, but not limited to, projects financed <sup>2</sup> by the Organization, and allegations of Misconduct on the part of the Organization's staff members <sup>3</sup> .		✓	Internal Misconduct now handled by Chief Ethics Officer (previously within Human Resources)
3	3	The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be subject of investigations and shall also be free from improper influence and fear of retaliation.	✓		
4	4	The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.	✓		
5	5	Appropriate procedures shall be put in place to investigate allegations of Misconduct on the part of any staff member of an Investigative Office.	✓		
6	6	Each Organization shall publish the mandate and/or terms of reference of its Investigative Office as well as an annual report highlighting the integrity and anti-fraud and corruption activities of its Investigative Office in accordance with its policies on the disclosure of information.	✓		
7	7	The Investigative Office shall take reasonable measures to protect as confidential any non-public information associated with an investigation, including the identity of parties that are the subject of the investigation and of parties providing testimony or evidence. The manner in which all information is held and made available to parties within each Organization or parties outside of the Organization, including national authorities, is subject to the Organization's rules, policies and procedures.	✓		
8	8	Investigative findings shall be based on facts and related analysis, which may include reasonable inferences.	✓		
9	9	The Investigative Office shall make recommendations, as appropriate, to the Organization's management that are derived from its investigative findings.	✓		
10	10	All investigations conducted by the Investigative Office are administrative in nature. <sup>4</sup>	✓		
11	11	Misconduct is a failure by a staff member to observe the rules of conduct or the standards of behavior prescribed by the Organization. <sup>5</sup>	✓		
12	12	The Standard of Proof that shall be used to determine whether a complaint is substantiated is defined for the purposes of an investigation as information that, as a whole, shows that something is more probable than not. <sup>6</sup>	✓		

<sup>1</sup>This may include indicators of fraud or corruption. <sup>2</sup>This may be applicable to projects executed or implemented by the Organization. <sup>3</sup>Organizations may also include allegations of misconduct by vendors providing goods and services to their Organization as part of their investigatory purpose. The CII Preamble states inter alia that: "these General Principles do not, and are not intended to bind any Organisation, its Investigative Office, or its personnel and are to be utilized within the framework of each Organisation's Policies." In line with its Charter, the OIG does not investigate employee misconduct. That is performed by the Human Resources Department as defined in the Global Fund Employee Handbook. <sup>4</sup>Where fraud is involved, the Investigative Office may assist the responsible national authorities by providing expert advice, support and resources during the course of criminal investigations where appropriate and where mutually agreed. <sup>5</sup>The Organizations of the United Nations system have defined misconduct as "failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant." (Staff Rule 110.1). <sup>6</sup>Based on the jurisprudence of the United Nations Administrative Tribunal (UNAT) the standard should be reasonable conclusions supported by adequate evidence. <sup>7</sup>Or by any staff member of the Organization.

Generally  
Adequate

Partially  
Adequate



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

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

Generally Adequate

Partially Adequate



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

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

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





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

<sup>9</sup> In some Organizations the decision and the referral of a matter to national authorities may be taken by another internal office.

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

NB Just to clarify our statement on p4, although we also used parts of the ACFE South Africa *Quality Assurance Assessment Manual* (the only one that the ACFE has hitherto published as far as we know) it was a purely voluntary exercise, kindly accepted by the Investigations Unit, and in no way a requirement or element of judgement in formulating our opinion.

Generally Adequate

Partially Adequate

# 3

SECTION



## MONITORING OF 2021 IFACI CERTIFICATION EQA AREAS FOR IMPROVEMENT

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THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS & MALARIA  
Strategic Evaluation for the Office of the Inspector General - 2025



#	Title	Status
02	Leadership of Anti-Fraud Training at TGF	IU now has leadership of PREVENTION initiative
05	ISO 37001 Anti-Bribery management systems	Completed
06	ISO 37002 Whistleblowing management systems - Guidelines	Completed (but see new AFI 09 SUSA)
07	Elapsed days between Letter of Findings and report publication with AMAs	On-going issue
11	ALL TGF Internal Misconduct investigations should be handled by OIG IU	Responsibility transferred from Human Resources to Chief Ethics Officer
13	Potential non-compliance of CFEs with ACFE Standards	Alignment completed
17	Adopt & incorporate additional CII Guidance issued in 2019/21	No action considered necessary

# 4

SECTION



## INVESTIGATION REPORTS REVIEWED

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As part of the External Quality Assessment (EQA), the team reviewed a sample of **Investigation Reports** (listed in Appendix 3) to assess how investigative actions and conclusions are presented and documented. This review did not evaluate the substance of investigative outcomes, it just focused on how key elements of reporting, including structure, clarity, and coherence support the Global Fund's integrity assurance processes.

These reports are notably strong in the following areas:

- Clear and professional formatting
- Logical structure and summarization
- Citations to authoritative sources
- Careful distinction between fact and opinion
- Cover page design, table of contents, and summary

### Observations on Investigation Report Executive Summaries

While the technical quality of reporting is high, some summaries could benefit from further alignment with best practices in investigative communication. In particular, summaries can be enhanced by more systematically presenting:

- Key factual elements (dates, amounts, locations)
- The precise nature of the misconduct or control failure
- A concise description of how findings support substantiation

Such enhancements are not meant as critiques of the current process yet reflect evolving expectations in peer organizations and international audit bodies, where clarity and impact of executive summaries have gained importance as communication tools.

### Focal points

The following themes emerged as areas for internal reflection and alignment:

- **Agreed Management Actions (AMAs)** Clarify how the purpose and framing of AMAs differ from investigative findings. While the OIG does not issue recommendations, the integration of AMAs for management could blur perception. Ensuring this distinction is well understood by external readers and consistently articulated in reports, could support institutional clarity.
- **Role Delineation** Consider how the Investigations Unit can reinforce perceptions of independence, particularly when involved in advisory or contextual analysis work that borders on consultancy.
- **Information Consistency** Ensure continued alignment between published reports and documentation stored in investigation lifecycle systems (e.g. CSS, CMS, IOIG, Z-drive), acknowledging the complexity of record-keeping across those systems.

### Notes

- The above observations are not intended to be formal Findings, simply intended to support professional reflection, learning, and transparency in line with EQA good practices.
- These observations are presented in line with the CII Uniform Principles & Guidelines, particularly those relating to objectivity, clarity, and communication accessibility, in support of transparency and continuous improvement.

# 5

SECTION



## APPENDICES

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**THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS & MALARIA**  
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## Objectives - EQA OIG IU

Principal objectives of the EQA of the OIG Investigations Unit:

- Assess conformance with the 47 *CII Uniform Principles and Guidelines* voluntarily adopted by IU
- Monitor the status of 19 AFIs issued during the 2021 OIG IU EQA performed by IFACI Certification
- Assess the level of professional practices for the investigative cycle outlined in *OIG Investigations Stakeholder Engagement* model: whistleblowing alerts, triage, case management, investigative fieldwork resulting in Letters of Findings, report structure, recommendation issuance (AMAs), follow-up, recoveries management, albeit that the Case Intake/Screening function was transferred to PSU on 01JAN23.
- Review the accuracy, quality, and timeliness of the whole investigation life-cycle; assign corresponding Process Maturity Level
- Take note of recently conducted self-assessments, an external peer benchmarking exercise, staff skills inventory, staff training agendas
- Provide encouragement and suggestions for further enhancements

## Scope - EQA OIG IU

- The EQA scope addressed the activities of the OIG Investigations Unit plus certain Professional Support Unit activities, all as set forth in the *Charter of the OIG*, most recent version approved by the Board of the Global Fund in June 2022 (including an update due to an AFI from our 2021 EQA), which defines OIG's overall authority and responsibility, together with the *Terms of Reference for the Inspector General* as last amended in May 2020.
- Due to the intervention of the sudden and potentially severe changes threatening future funding with consequent negative outcomes on activities in the field, we also 'took the pulse' of various Secretariat functions to appreciate potential knock-on effects for OIG, and IU in particular.

## Methodology - EQA OIG IU

To accomplish those objectives:

- The EQA team reviewed documentation provided by OIG at the EQA team's request & from other functions available on Global Fund's OneDrive
- Reviewed 7 investigation reports published between January 2022 and October 2024, including associated confidential work papers, and received detailed presentations from the respective investigator(s) involved
- Reviewed IU's 26 *Standard Operating Practices*
- Conducted interviews, reviewed documentation for specific activities: Complaint Screening System, Case Management System, Computer Security (incl. CISO interview), *I Speak Out Now!* program, Internal Quality Control Assessments, Recruitment, Training
- Additionally, conducted interviews with Professional Services Unit staff who support IU for Communications, Knowledge Management, Screening
- Conducted 18 Stakeholder interviews with Board Chair, Board Committees Chairs, Secretariat Management, plus sought follow-up clarifications from Chief Ethics Officer and Head of IT on specific topics.
- Also interviewed the Ombudsperson and Staff Counsellor; 'silently' attended 10 events: Replenishment Launch; Leadership Town Halls; Well-being, etc.

## Reporting Period - EQA OIG IU

- The EQA was performed between 25 November 2024 & 30 April 2025
- The reporting period essentially covered 2022 to 2024 based on information made available during our fieldwork with 12 days on-site, remainder performed remotely. TGF provided personal IDs/passwords to enable secure access using our own PCs to various OIG systems on-site, inter alia for confidential material related to investigations, as well as remotely.

## Investigations Unit

**Samir FAHOUM** - Head of Investigations (met on several occasions throughout; joined Nov. 2023)

**Sarah RITCH** - Deputy Head IU (§22-008 LR; Prevention Work - Internal Justice Mechanisms)

**Paul HAYNES** - Manager IU (§24-015 BD)

**Mykola MARTYNOV** - Manager (§23-008 ZA; §24-014 CM)

**Nathaniel ROBBINS** - Manager (§22-001 NL; §22-019 KE; §23-002 GN)

= **FTE 19** (19 in 2021) plus 1 Consultant; includes 3 Vacancies

But it needs to be pointed out that the *Screening* team was transferred from IU to PSU in Jan. 2023, whilst a *Senior Evidentiary & Standards Officer* position was filled in April 2025.

From the **Professional Services Unit**, too, on multiple occasions, providing logistical support, answering queries, etc.

**Collins ACHEAMPONG** - Head of PSU §

**Theshika KASSEN** - Manager, Strategy, Quality & Operations §

**Nicolas Dyen** - Analytics & Transformation Manager (incorporates Screening Team) § \*\*

**Viola Ramli** - QA & Finance Specialist

**Djeva Husenaj** - Associate Specialist Consultants Management

**Pamela Okeyo** - Administrative Assistant

Last, but by no means least:

**Tracy STAINES** - Inspector General § \*

**Nuria MOLES CIFRIAN** - Associate Specialist OIG, OIG Management (arranging Teams meetings with stakeholders, etc.)

Contributors to \* SUSA Speak-Up Self-Assessment Survey \*\* SUSA + Transparency International Surveys





## Secretariat (other functions)

## Other Global Fund staff & consultants we met

Chief Ethics Officer - **Michelle Beistle** (as distinct from earlier Stakeholder Interview)

IT Department - Chief Information Security Officer – **Ithabeleng Chabana** (on-boarded Jan. 2025) \*

Staff Counsellor - **Rahele Malanca** (conducted in-person concurrently with Ombudsperson)

Ombudsperson - **Sue Ackerly** (based in Melbourne, AU; via Teams plus in-person during her visit to Geneva in Feb. 2025) who also answered the SUSA Speak-Up Self-Assessment Survey

NB Not considered by us as a 'Stakeholder', hence excluded from that listing.

To obtain a broader & deeper understanding of the overall 'climate' amongst management & staff in the current seriously challenging circumstances, Hugh Penri-Williams also attended several TEAMS sessions as a 'fly-on-the-wall': 8<sup>th</sup> Replenishment Launch; Town Halls with Peter Sands; Staff Councils; How to build meaningful connections at work; Cumulative Stress & Burnout: Practical Strategies for Recovery and Prevention; Employee Support - Personal Resilience & Well-being; Understanding Burnout.

\*The Global Fund's Bureau Veritas issued certificates are, respectively, valid until NOV25 *ISO/IEC 27001:2022 Information technology - Security techniques - Information security management systems – Requirements*; APR25 *ISO 20000-1:2018 Service management system requirements*; MAY25 *ISO 22301:2012 Societal security - Business continuity management systems – Requirements*. We received assurances from the CISO that renewal preparations are well under way, with BV inspections foreseen in early 2025 for the two latter certifications.



## Selected Investigation Reports published between January 2022 & October 2024

Nature of the Investigation	Title	Year
Failure to comply with reporting and cooperation obligations by a sub-recipient	Bangladesh	24-015
Embezzlement of Health Products by a Global Fund Principal Recipient	Cameroon	24-014
Sexual exploitation and abuse of beneficiaries by a sub-recipient executive (plus Message from the Executive Director 19 May 2023)	South Africa	23-008
Fraudulent and abusive practices in LLIN mass campaign	Guinea	23-002
Fraudulent and collusive practices in the hotel procurement process for program activities, and fraudulent payments to vendors at NASCOP	Kenya	22-019
Fraudulent and abusive practices in Global Fund programs (plus Message from the Executive Director 8 April 2022)	Liberia	22-008
Embezzlement of funds in the Netherlands <i>EUR 113,000 misappropriated from Global Fund partners</i>	The Netherlands	22-001

NB At least seven (7) investigations were on-going / in the pipeline at the time of our review; one has since been published on 3 May.



No.	Area for Improvement	Finding / Observation	OIG Response
1*	<b>Amend OIG Terms of Reference to include prevention, detection &amp; investigation of 'waste' &amp; update the Report Fraud &amp; Abuse policy accordingly</b>	The OIG Terms of Reference do not explicitly refer to the prevention, detection, and investigation of "waste". Including such language, aligned with international standards, could reinforce stakeholder understanding of mandate scope.	OIG will re-assess this further with the Legal and Governance department and where appropriate propose revisions to the Audit and Finance Committee Due date: 31 October 2026 Owner: Inspector General
3*	<b>Implement an appropriate documentation management system</b>	Ensuring version control, traceability, and cross-unit accessibility would strengthen internal documentation practices, including the consolidation of Z-drive, CMS, and other investigative platforms under a unified framework.	The OIG is already implementing a new Case Management System that will cover all phases of the investigations and enhance the existing document management. Due date: 31 October 2025 Owner: Head of Investigations and Head of Professional Services
7*	<b>Refine internal performance monitoring, by consolidating KPI structures and reflecting how tools like AI contribute to operational value</b>	While the OIG has implemented performance indicators, clearer linkage between strategic objectives and operational KPIs, and greater visibility into the contribution of emerging tools, e.g. Artificial Intelligence, could enhance reporting coherence and internal steering.	The OIG confirms that enhanced KPIs were approved in 2023 and implemented from 2025. AI is already used in multiple processes (triage, translation, etc.). Further KPI will be considered as part of the refreshed IU strategy to be adapted to the changing operating landscape.
8	<b>Conduct a feasibility study for a SaaS tool implementation in the field</b>	Access to timely, structured, analyzable financial data is a cornerstone of effective fraud investigation. SaaS tools could reduce delays, increase reliability, enable more proactive detection of irregularities in grant spending.	The OIG will leverage prior assessments and ongoing public financial management projects at the Secretariat to determine the value add of a saas tool in the context of country ownership and diverse nature of implementer systems. Due date: 31 October 2025 Owner: Head of Professional Services



No.	Area for Improvement	Finding / Observation	OIG Response
9*	<b>Address results &amp; concerns from SUSA &amp; TI Whistleblowing Surveys</b>	Results from the SUSA and TI whistleblowing perception surveys highlight areas of concern regarding psychological safety and retaliation fears within the IU. These warrant attention in the internal working culture.	As part of OIG's ongoing awareness raising activities, targeted campaigns on whistleblowing policies will be organized for Secretariat and OIG teams. Due date: 31 December 2025 Owner: Head of Investigations
11*	<b>Refine Stakeholder Engagement Model to shorten investigation timelines</b>	The duration between report substantiation and action can get prolonged due to extended stakeholder consultations. Revisiting the Stakeholder Engagement Model could help shorten investigation timelines post-substantiation.	The OIG in coordination with the legal department will propose revisions to the disclosure policy for AFC consideration; and the Stakeholder engagement model adapted where appropriate. Due date: 31 December 2025 Owner: Head of Investigations
12*	<b>Refresh IU Strategy to reflect changes in current adverse global context</b>	The IU strategy could benefit from being refreshed in light of recent external changes, including funding sources, operational shifts, and evolving stakeholder expectations.	Recognizing the ongoing uncertainty, the OIG will update its existing strategy to further enhance alignment with the changing risk profile of the Organization. The revised strategy will include SMART objectives including additional focus on proactive investigations, supporting initiatives and performance indicators adapted to the ongoing uncertainties, and updates provided to the AFC/Board as part of OIG's routine governance reporting. Due Date: 31 March 2026 Owner: Inspector General

While not immediately critical, considerations regarding office relocation (2), correcting published materials (4), monitoring data protection needs (5), exploring ISO certification opportunities (6), and assessing potential impacts of cost-saving measures on travel and training (10) remain pertinent for continuous quality improvement.



## Internal Resources

Charter of the Office of the Inspector General June 2022  
 (revised to include SEAH)  
 Codes of Conduct 2024 (signed electronically)  
 EQA AMA Status Update JAN23  
 Establishing our OIG meeting norms DEC24  
 General Presentation of the OIG DEC24  
 Job Description – Senior Officer, Investigation Evidence &  
 Standards (undated)  
 OIG Internal Quality Self-Assessment Report July 2023  
 OIG Investigations Stakeholder Engagement Model (no version #,  
 internally dated NOV24)  
 OIG Staff Training Tracker NOV24 + Training Records 2023 +  
 Professional Certifications 2023  
 OIG Strategy Stakeholder Feedback – Pitt Group SEP23  
 Ombudsperson Annual Report 2023 ‘Towards a Healthier  
 Workplace: Insights from the Ombudsperson’  
 PSU Screening Walkthrough + subsequent Comments DEC24  
 Terms of Reference for the Inspector General March 2013  
 The Global Fund's current valid ISO Certificates & planning for  
 renewal inspections by Bureau Veritas in early 2025  
 GF-OIG-24-012 The Global Fund’s Internal Justice Mechanisms  
 Fraud Prevention Guidance Tool - Risk and Mitigation: ITN Mass  
 Campaign Dec. 2024  
 Integrity Risk Prevention Model – Achieving impact through trusted  
 advice Dec. 2024 + article Preventing Malaria: ITN Mass Campaigns

## External Resources

ACFE Code of Professional Ethics & Standards  
 ACFE In-House Fraud Investigations Teams: 2025 Benchmarking  
 Report  
 ACFE South Africa Quality Assurance Assessment Manual  
 Anti-Fraud Playbook ACFE Grant Thornton 2022 UN-RIAS  
 Conference Agenda SEP24  
 CHU Lille - Gestion documentaire : La procédure des procédures  
 Conference of International Investigators (www.cii2.org)\* - Uniform  
 Guidelines & Principles  
 COSO & ACFE Fraud Risk Management Guide 2023  
 Empty spaces and hybrid places v5 JUL23 McKinsey Global Institute  
 IOA Code of Ethics + IOA Standards of Practice  
 ISO/TS 37008:2023 Internal investigations within organisations -  
 Guidelines  
 SUSA - Speak-Up Self-Assessment tool (3 separate iterations incl.  
 one outside OIG) + The Lowlights Report – SUSA 2024 benchmark  
 Transparency International - Internal Whistleblowing systems self-  
 assessment framework for public & private organisations (1 iteration  
 within OIG PSU)  
 UN-RIAS Conference Agenda SEP24 (held at Global Health Campus)  
 Making Prevention a Reality: Identifying, Assessing, and Managing  
 the Threat of Targeted Attacks (U.S. DOJ FBI Feb. 2017)  
 Case IQ Whitepaper - How Mature is Your Workplace Investigations  
 Program? 2023  
 KPMG Internal Investigation Maturity Assessment & KIIMA Factsheet

\*not to be confused with Council of Internal Investigators [www.cii2.org](http://www.cii2.org)



## OIG IU & PSU Standard Operating Procedures on OneDrive as at 24JAN25 quoting full internal title vs. external label

### Investigations Guidelines OIG 25NOV24 & Investigations Process Guide *Confidential* 25NOV24

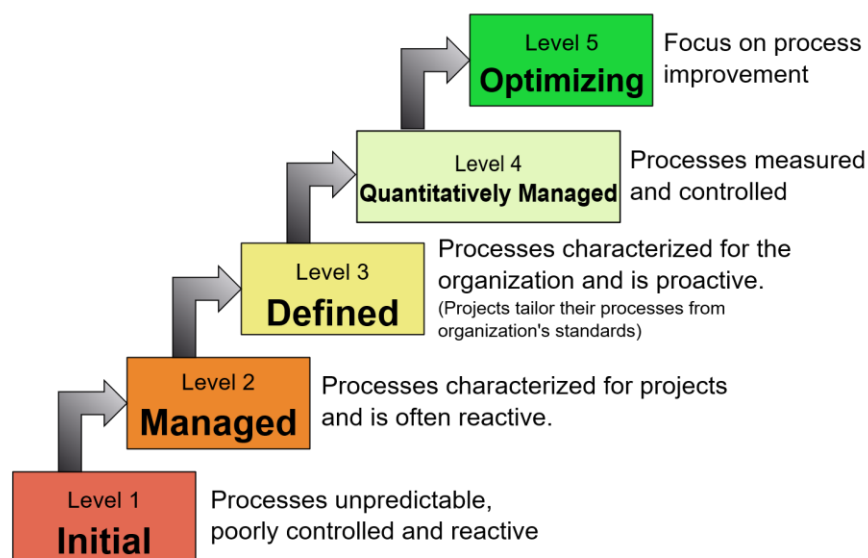
- 01 - Screening and Assessment of Allegations
- 02 - Case Assessments and the Case Assessment Panel Process
- 03 - Whistle-Blower Protection from Retaliation
- 04 - Referral of Allegations Between Audit and Investigations Units (One OIG SOP)
- 05 - Investigation Planning
- 06 - *vacant*
- 07 - Case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



**Albeit it that no internationally accepted Investigation Process Maturity Model currently exists, when compared to what is applicable for the Internal Audit function, we have reached an opinion based on related sources**

Traditionally, the capability maturity model was pioneered by Carnegie Mellon University's Software Engineering Institute, then administered by the CMMI Institute, now part of ISACA®. It consist of the five levels below on the left.

## Characteristics of the Maturity levels



Applying those characteristics generically to the IU's activities, together with Intake/Screening in PSU, we concluded that the entire investigation process has attained Level 5 Optimizing\*, namely Defined; Efficient; Documented; Automated (where possible); Effective; Standardized, Measured; Analyzed; Continuously Improving upon every aspect of how they prepare for, react to and conduct instances of reported wrongdoing identified through a variety of channels. Their policies, procedures, practices, tools, hiring, training, obtaining & retaining of relevant certifications are as optimized as possible within the scale of their allocated resources.

By Sally Godfrey - What is CMMI ?, Public Domain, <https://commons.wikimedia.org/w/index.php?curid=16790845>

\*Case IQ Whitepaper *How Mature is Your Workplace Investigations Program?* Albeit being focused on internal wrongdoing whereas the Global Fund's cases are primarily perpetrated by others outside the organization itself. KPMG's *Internal Investigation Maturity Assessment* approach is similarly focused inwards.





**Speak-Up Self-Assessment** is a free online tool for integrity professionals to self-assess how well a whistleblowing system aligns with the ISO 37002:2021 standard and the requirements of EU Directive (2019/1937). These surveys provide qualitative insights and are not to be perceived as formal evaluation tools.

Apart from the 'Protection & Remedy' dimension, it is comforting that OIG scored either equal to or above - even well above - those median scores, although sometimes between 13 to 44 (!) points apart. Conversely, we were not surprised by the Ombudsperson's scores, arising from unfamiliarity with the Global Fund's whistleblowing mechanisms. We accept that some functionality aspects within SUSA are likely to be at the root of certain incongruities and we shall report accordingly to the designers. Nevertheless, as a consequence of the foregoing remarks, we recommended convening a cross-functional Task Force to iron out any misappreciations and better educate management throughout the Secretariat on the diverse aspects of the Global Fund's whistleblowing systems.

SUSA scoring dimensions	OIG IG	PSU A&T Mgr.	Ombudsperson	Lowlights Report*
Channels & Feedback	70%	85%	26%	56%
Governance & Training	99%	55%	43%	38%
Handling process	87%	84%	10%	75%
Protection & Remedy	23%	23%	15%	42%
Data management & Confidentiality	58%	58%	0%	42%
EU-requirements	55%	68%	14%	64%
Perception of Organizational Culture	73%	74%	68%	68%

Don't Know	20x	13x	85x	
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NB1 One other person outside OIG completed the survey, but unfortunately did not preserve their results

NB2 Regrettably, we received no response to our repeated invitations from the Heads of two Secretariat functions

\* SUSA launched in SEP24. At year-end, SUSA had been used 219 times. This report provided those median benchmark scores.

The **Transparency International** survey is much more granular (138 vs 66 Qs), thereby providing additional elements to feed into the Task Force's deliberations.

*Please note that these surveys provided some qualitative insights. They were not intended to be formal evaluation tools.*





**The Global Fund Board** primarily consists of a **Donor Block** and an even larger (in number of individuals) **Implementer Block** (both with voting rights) plus eight non-voting members: Chair, Vice-Chair, etc.

## **Board & Board Committees**

Chair Lady Roslyn Morauta  
Vice-Chair Bience Gawanas

## **Audit & Finance Committee**

Chair Edward Ouko  
Vice-Chair Sylvie Chanterreau  
Independent Member Diana Isiye

## **Ethics & Governance Committee**

Chair Paul Schaper

## **Strategy Committee** n/a

**Coordinating Group** (consists of all above for purpose of coordinating with full Board)

**NB** All interviews were held *before* our visit to the OIG, so we were unaware of the changed physical/logical working environment versus 2021, hence unable to address/discuss it with stakeholders.

## **Management Executive Committee\* & various Secretariat functions**

### Office of the Executive Director

Executive Director - Peter Sanders (Term extended 09JUL24 until latest NOV26)

Chief of Staff - Katie Kampf

Strategy & Policy Hub Head - Harley Feldbaum (staying beyond MAY25 due to events)

Evaluation & Learning Office Chief E&L Officer - Dr. John Grove (not a MEC member)

## **Departments**

Ethics Office Chief Ethics Office - Michelle Beistle

Human Resources Interim Chief HR Officer - Annelise Hirschmann

Information Technology Head & Chief Information Officer - Michael Johnson

## **Divisions**

External Relations & Communications Head - Françoise Vanni

Finance & Administration Chief Financial Officer - Adda Faye

Grant Management Head - Mark Edington + Joanne Steel (OIG Liaison responsible)

Strategic Investment & Impact n/a

Programmatic Monitoring & Risk Head & Chief Risk Officer - Rahul Singhal (retd. 31/12)

There are a further 21 Units in total within the above five Divisions

\* The **Inspector General** is also a permanent 'member' of the **MEC** yet only as a **Guest**

# APPENDIX 9 - TGF GLOSSARY OF ACRONYMS & ABBREVIATIONS (ONLY FOR THOSE TERMS ENCOUNTERED DURING THIS ASSIGNMENT)

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IOIG	OIG management information monitoring platform repository for OIG documentation
3UM	Three Lines Model (of The IA see Three Lines of Defense)
ABA	Audit & Advisory Unit (within OIG) post OIOCT21 terminology
AAP	Annual Audit Plan
ACE	Association of Certified Fraud Examiners (based in Austin, TX; chapters worldwide)
ACP	Anti-Corruption Program (risk-based)
ADC	Audit and Ethics Committee, Global Fund Board (pre-2016)
ATC	Audit & Finance Committee, Global Fund Board (post-2016)
AI	Areas For Improvement (= AMA within OIG)
AFROSAI-E	African Organization of English-Speaking Supreme Audit Institutions
AI	Artificial Intelligence (see ChatGPT,...)
AIP	Annual Implementation Plan
AMA	Agreed Management Action
AP	Action Plan
APM	Audit Planning Memo
AR	Allegation Report (within OIG PSU Case Intake process)
ASP	Additional Safeguard Policy/Policy
AU	Audit Unit (within OIG) pre OIOCT21 terminology; now ABA
AWP	Annual Work Plan
BN	Briefing Note (in OIG A&A)
BoD	Board of Directors
BPM	Business Process Model
BPO	Business Process Officer in OIG PSU
CAP	Case Assessment Panel (consists of ...)
CCM	Country Coordinating Mechanism(s)
CCM CO	Country Coordinating Mechanism Ethics Officer(s)
CCM EOM	Country Coordinating Mechanism Ethics Officers Network
CDR	Case detection rate
CEO	Chief Ethics Officer (in this context, therefore not Chief Executive Officer!)
CFE	Certified Fraud Examiner
CGAP	Certified Government Auditing Professional
CIA	Certified Internal Auditor
CIA	Confidentiality, Integrity & Availability (inherent criteria of information; plus Reliability!)
CI	Chartered Insurance Institute (not to be confused with CI immediately below!)
CI	Conference of International Investigators (47 Principles reflected in OIG IU SOPs)
CI	Council of International Investigators (not to be confused with CI immediately above!)
CO	Chief Information Officer
CSO	Chief Information Security Officer
CM	Closure Memorandum
CMS	Case Management System (now in OIG PSU; pre-MAY21 in IU)
CO	Compliance Officer
CoC	Code of Conduct (separate versions: OIG; Secretariat Employees, Governance Officials; Recipients of GF Resources; Suppliers; Country Coordinating Mechanism Members)
Col	Conflict(s) of Interest
COB	Chief of Staff Office
COGD ERM	COGD Enterprise Risk Management
COGD IC-IF	COGD Internal Control - Integrated Framework
CPO/CPE	Continuing Professional Development / Continuing Professional Education
CP	Corruption Perceptions Index published by Transparency International
CPR	Country Portfolio Review
CNG	Community Rights & Gender (within Strategy, Investment & Impact Division)

CRPP	Le Cadre de Référence International des Pratiques Professionnelles (cf. IPPI)
CRO	Chief Risk Officer
CRA	Control Self Assessment (methodology advocated/certified by The IR)
CRA	Complaint Screening Report (generated by Screening Analyst in CSO) pre what date
CS	Complaint Screening System (in OIG PSU)
CT	Country Teams
CO	Due Diligence
DEWIG	Diversity, Equality/Equity, and Inclusion Working Group
Devi	Deputy Head of Investigations (JAC)
DI	Declaration of Interest (managed by Ethics Office)
DPO	Data Protection Officer
DRD	Donor Relations Department (within ERCC)
EI	Ethical, Integrity (as AMA reporting category)
EIR	Ethics & Integrity program
EA	Engagement Administrator (OIG PSU)
EA	External Auditor / External Audit(s)
ECI	Ethics & Compliance Initiative (Strategy, Risk Management, Culture, Speaking up & Accountability)
ECI HQP	Ethics & Compliance Initiative High Quality Program: Measurement Framework
EGC	Ethics & Governance Committee, Global Fund Board (post 2016, previously covered by AFC)
EH	Employer/Employment Handbook
EIR	Ethics & Integrity Framework
ELO	Evaluation & Learning Office (for independence reasons not a MEC member)
ELT	Extended Leadership Team
EMS	Expense Management System in the Travel Management System
ENGAGE	Intranet website
EO	Ethics Office(s)
EO	Evidentiary Officer (in OIG IU)
EOA	External Quality Assessment (3-year cycle for OIG Audit & Advisory and Investigation Units)
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning (integrated systems like Oracle Financials, SAP)
EVO	Evidentiary Officer (in OIG IU)
FV	Financial Viability (as AMA reporting category)
F&A	Finance & Administration Department
FA	Fiscal Agent
FPA	Fund Portfolio Assistant
PFM	Fund Portfolio Manager
FANC	Fraud Risk Assessment Checklist (used by A&A)
FAMMA	Fraud Risk Management Maturity Assessment (conducted by OIG in 2022)
SAC	Grant Approval Committee (members = 7)
GAU	The Vaccine Alliance (at same building as UN/FAO/Stop TB Partnership/Wallback Malawi)
GC	Grant Cycle
GC7	Grant Cycle 7 (currently in force)
GC8	Grant Cycle 8 (begin of 2027)
GCF	Green Climate Fund
GSI	Gender, Equality & Social Inclusion
GFF	Global Financing Facility
GFM	Grant Financial Management (within F&A)
GFR	Global Fund Resources
GFS	Global Fund Secretariat
GFS	Global Fund System
GHC	Global Health Campus (shared with UN/FAO/Stop TB Partnership/Wallback Malawi)

GISA™	Global Internal Audit standards (cf. ISIRI/ISIRI/ISIRI)
GA/GR/CO/CI/PS/IS	Job grades
GMD	Grant Management Division
GDM	Governance, Oversight, Management (as AMA reporting category)
GDS	Grant Operating System (The Global Fund's main business system; uses Salesforce)
GPIB	Grant Portfolio Services & Solutions Department (within GMD)
GRC	Governance, Risk & Compliance (BUT sometimes Control)
HAA	Head of Audit & Advisory (JAC)
HI	Head of Investigations (JAC)
HPSU	Head of Professional Services Unit
HR	Human Resources (Department)
HR / HRIS	Human Rights
HSP	Health Services, Products (as AMA reporting category)
HWS	Hybrid-working Subunit
IA	Intelligence & Analysis (in IU)
IA	Internal Audit
IACM	Internal Audit Capability Model
IACV	International Anti-Corruption Day (UN Global Compact Initiative every 9th Dec)
IAM	Identity & Access Management
ICG	In-Country Governance
ICO	Integrity Due Diligence Framework/Marketplace
IEP	Independent Evaluation Panel
IFAW	International Fraud Awareness Week (ICPI Initiative Jan to Jan each November)
IG	Inspector General
IA	The Institute of Internal Auditors (based in Florida, USA; chapters worldwide)
IM	Internal Justice Mechanism(s)
Learn	Global Fund Online Education/Learning platform (internal & external, EN/FR/ES/PT)
LO	International Labour Organization (to which Global Fund HR contracts are subject, also based in Geneva)
INT	Intelligence-Treated News (and-enriched)
INTCOB	International Organization of Supreme Audit Institutions
IOA	International Oversight Association
IOA/IC	International Oversight Association: Uniform Reporting Categories
IOF	Investigation Outcome Form (in IU)
IP	Implementation Period
IPF	International Planned Parenthood Foundation (not to be confused with next item)
IPPI	International Professional Practices Framework (cf. CRPP in French) GISA™ v1.0/2015
IRM	Integrated Risk Model
ISO	International Organization for Standardization and International Standards Organization
ISO 20000-1:2018	Service management system requirements (certified until APR25; recertification in progress)
ISO 22000:2018	Security and resilience - Business continuity management systems - Requirements (certified until MAY25; recertification in progress)
ISO 27001:2022	Information security, cybersecurity and privacy protection - Information security management systems - Requirements (certified until NOV25)
ISO 27001:2018	Information technology - Security techniques - Code of practice for information security controls
ISO 27001:2018	Information technology - Security techniques - Information security risk assessment
ISO 31000:2018	Risk Management - Guidelines
ISO 31010:2018	Risk Management - Risk assessment techniques
ISO 31000-1:2018	Country codes
ISO 31000-2:2018	Country subdivision code

NB We also compiled a much more comprehensive 10-page Glossary than in our previous EQA, then provided it to OIG & several others at the Global Fund

# APPENDIX 9 - TGF GLOSSARY OF ACRONYMS & ABBREVIATIONS (CONTD.)

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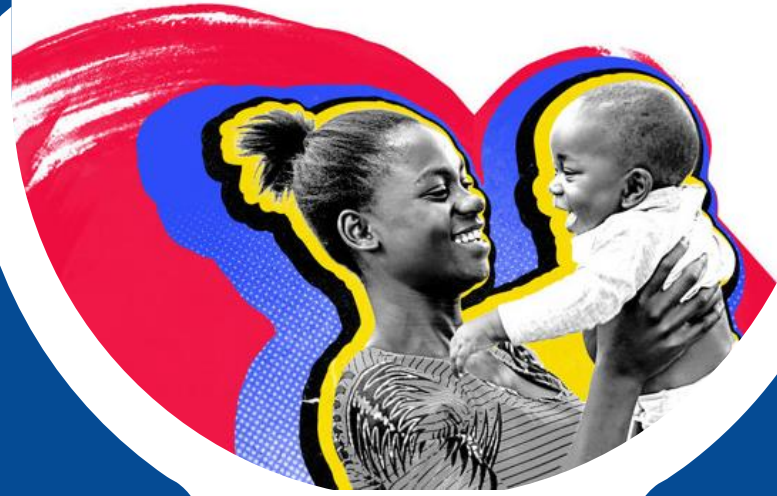
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ISO 3166-3:2020	Codes for the representation of names of countries and their subdivisions
ISO 37000:2021	Governance of organizations - Guidance
ISO 37001:20161	Anti-bribery management systems - Guidance
ISO 37002:2021	Whistleblowing management systems - Guidelines
ISO/TS 37008:2023	Internal investigations of organizations - Guidance
ISO 4217:2015	Currency codes, e.g. USD not US\$
ISO Guide 73	Risk Management - Vocabulary
ISON!	I Speak Out Now! <a href="http://www.ispeakoutnow.org">www.ispeakoutnow.org</a> internal whistleblowing platform managed by OIG PSU (previously by OIG IU; also see NAVEX for external)
ITN	Insect Trap Nets tender
IU	Investigations Unit (within OIG)
IWS	Internal Whistleblowing System
KPI	Key Performance Indicator
L0	
L1	
L2	Oversight Assessment (do not need to be presented to CAP)
L2	Oversight Investigation
L3	Assessment
L4	OIG Investigation
LFA	Local Fund(ing) Agent(s)
LG	Leadership Group in OIG (IG, HOA&A, HOI, HOPSU)
LGD	Legal & Governance Department
LI	Lead Investigator
LLIN	Long-lasting insecticidal net
LOF	Letter of Findings
M&E	Monitoring and Evaluation
MDT	Multi-disciplinary Teams, chaired by IU lead investigator for each IU SEA investigation
MEC	Management Executive Committee = Executive Director, Chief of Staff, four Divisions & six 1st level Departments plus IG as permanent Guest!
MECA	Monitoring Evaluation & Country Analysis Team
MoU	Memorandum of Understanding (e.g. with GAVI)
NAVEX	External Whistleblowing Contract Service (see ISON)
ODF	Organizational Design Framework (under development by Chief of Staff)
OED	Office of the Executive Director
OIC	Officer in Charge (of an IU investigation)
OIG	Office of the Inspector General
OIG QC	Quality Control (in PSU?)
OKRs	Organizational Objectives & Key Results (Overall/Divisional/Dept./Team/individual levels)
OP	Operational Procedures
OPEX	Operational (ly related) Expenditure
OPM	Operational Policy Manual
OPN	Operational Policy Note
ORR	Operational / Organizational Risk Register (maintained by the CRO)
P&D	Performance & Development (HR process cycle)
P&Is	Privileges and Immunities
PB	Published Report
PCFC	Policy to Combat Fraud and Corruption
PCU	PSEAH Coordination Unit (in Ethics Office; facilitate victim/survivor support; advocacy)
PHC-GHI	Primary Health Care - Global Healthcare Initiative
PI	Proactive Investigations
PP	Programmatic Performance (an AMA reporting category)
PP	Prohibited Practices

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PP	Prohibited Practices

TA	Technical Assistance
TAP	Technical Advice & Partnerships Department (within SIID)
TERG	Technical Evaluation Reference Group (members = CRO, Chief of Staff?, .....)
Three Lines	Three Lines Model (of the IIA ex-Three Lines of Defense)
TI	Transparency International (see CPI)
TM+	TeamMate+ (Wolters Kluwer internal audit management system; PwC originally)
TMS	Travel Management System incorporating the Expense Management System
ToR	Terms of Reference
TPRM	Third-Party Risk Management
TRP	Technical Review Panel
UG	Uniform Guidelines of the Conference of International Investigators
UN-RIAS	United Nations Representatives of Internal Audit Services community/conferences
V/SF	Victim/Survivor Fund of last resort, incl. practical tools to evaluate reporting mechanisms; support services; V/S centered response)
V&M	The Global Fund's Values & Mission
VCD	Visitor Case Data (of the Ombudsperson)
VES/ER	Voluntary Early Separation/Early Retirement
VfM	Value for Money (an AMA reporting category, sometimes!)
Wambo	Global Fund's drug purchasing platform
WB	Whistleblowing (via I Speak Out Now! & NAVEX)
WP	Work Plan / Working Papers
WWG	Wellbeing Working Group
Z: drive	Electronic storage location for confidential OIG, A&A, IU & PSU documents

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



**IFACI**  
Certification