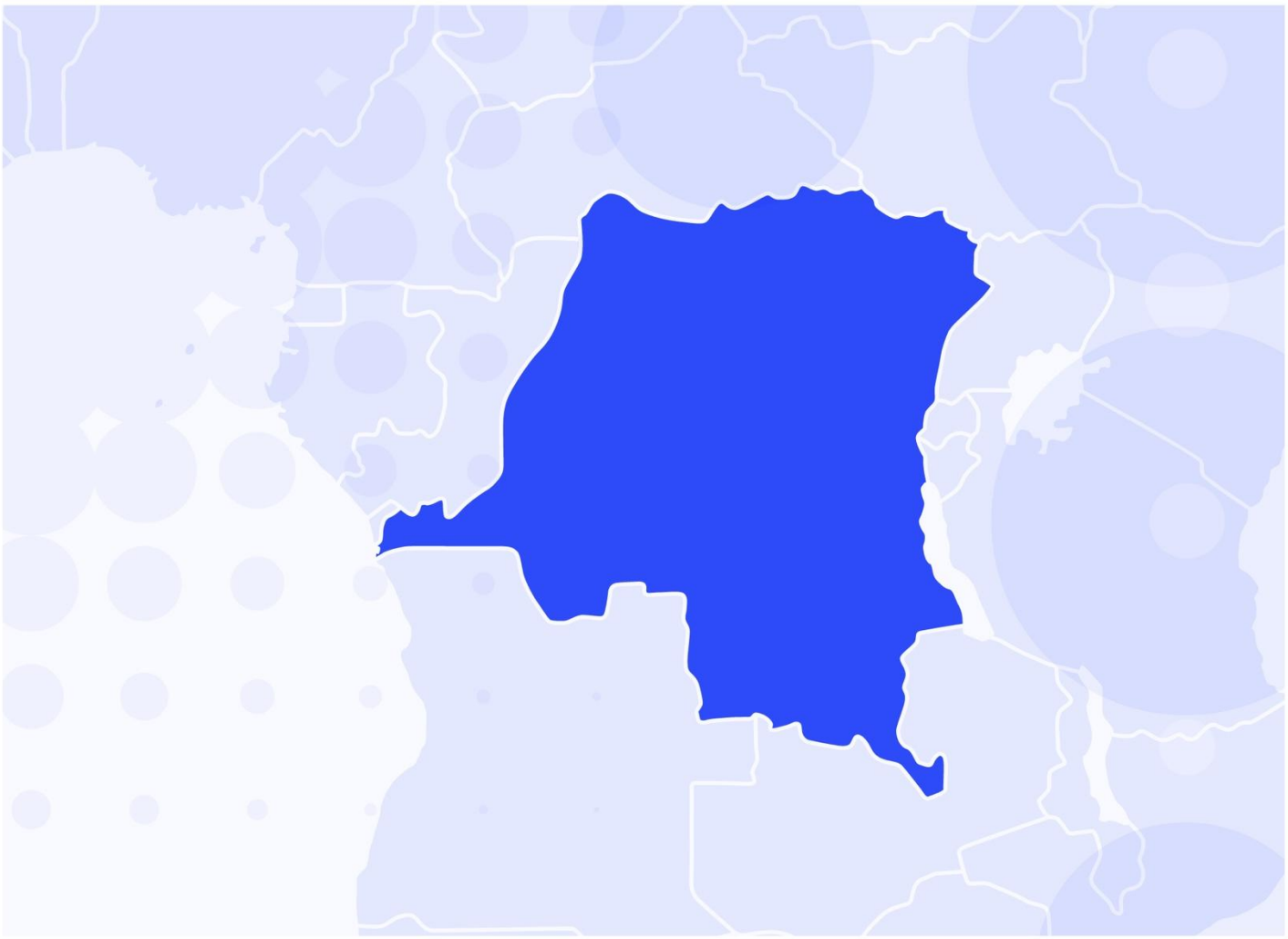




Investigation Report

Global Fund Grants in

Democratic Republic of Congo

Corrupt Practices identified in Principal Recipient selection processes

GF-OIG-26-015
2 November 2026
Geneva, Switzerland

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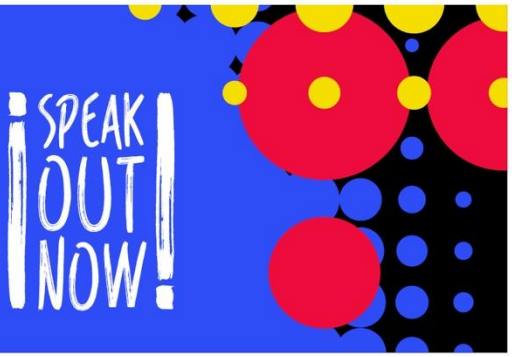
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1. Introduction

1.1 Executive Summary

In 2020 and 2023, Country Coordinating Mechanism (CCM) officials in the Democratic Republic of Congo (DRC) solicited financial support from prospective Principal Recipients, nominally to enable the CCM to fund the preparation of the Global Fund GC6 and GC7 funding proposals. The subsequent selection of Principal Recipients was overseen by the CCM.

The OIG concluded that the solicitations were intended to channel funds to CCM representatives or other officials with influence over the Principal Recipient selection process, and that staff of the Principal Recipient's (hereafter the "PR") DRC Country Office ("PR-DRC") were aware of this scheme and subsequently made payments totaling US$193,402 (US$154,902 in 2020 and US$38,500 in 2023). Payments made were from the PR's own funds, and not program funding. PR-DRC staff also agreed to offer a paid internship to a relative of Senior CCM Employee 1. OIG found these transactions and hiring were intended to improperly influence the outcome of the PR selection, and therefore constituted Corrupt Practices.[1]

Separately, from 2018 to 2023, Senior CCM Employee 1's spouse held senior roles as a Finance Director for two sub-Recipients hired by the PR, amounting to actual, apparent or potential conflicts of interest.[2] OIG found that Senior CCM Employee 1's failure to disclose the conflict of interest in their role as a Focal Point for a Global Fund Board Constituency constituted a Fraudulent Practice.[3]

The OIG also made several Additional Observations related to integrity risks in the funding proposal, PR selection and sub-Recipient oversight processes. These are not considered investigative findings of prohibited practices, but rather highlight integrity gaps that may have contributed to increased risks of fraud and abuse as well as measures taken that may have helped prevent further risks.

1.2 Country Context

Since 2003, the Global Fund has disbursed over US$3.3 billion to recipients in the DRC, making it the organization's second largest portfolio by value. This funding reflects the geographic and population size of DRC, as well as elevated disease burdens: in 2024, 437,000 people living with HIV were receiving

DRC country data	
Population	113 million (2025)
GDP per capita	US$807 (2025)
Transparency International Corruption Perception Index	163 out of 182 (2025)
UNDP Human Development Index	171 out of 193 (2023)
Health expenditure (% of GDP)	3.7% (2023)

[1] "*Corrupt Practices*" are defined as the "*offering, promising, giving, receiving or soliciting, directly or indirectly, of anything of value or any other advantage to influence improperly the actions of another person or entity*" in the Global Fund Code of Conduct for Recipients, Annex 1, Article 1.4, in both its versions of 11 February 2021 and 16 July 2012, respectively available at https://www.theglobalfund.org/media/6011/corporate_codeofconductforrecipients_policy_en.pdf and https://aph.org.ua/wp-content/uploads/2016/07/Corporate_CodeOfConductForRecipients_Policy_en.pdf (accessed 7 September 2026).
[2] As defined by the Global Fund Code of Conduct for Recipients, Article 3.3.3 and Annex 1, Article 1.1, in both its versions of 11 February 2021 and 16 July 2012.
[3] "*Fraudulent Practices*" are defined as "*any act or omission, including a misrepresentation that knowingly or recklessly misleads, or attempts to mislead, a person or entity to obtain a financial or other benefit or to avoid an obligation*" in the Global Fund Code of Conduct for Recipients, Annex 1, Article 1.7, in both its versions of 11 February 2021 and 16 July 2012.

antiretroviral treatment, and 283,000 people were treated for tuberculosis.[4] DRC's Grant Cycle (GC) 6 (2021-2023) budgets were over US$1 billion.

The PR is an international non-government organization (iNGO) implementing programs in multiple countries. In DRC, it implemented the combined HIV and TB grants during January 2018-December 2020 (GC5, signed amount US$140.4 million), and during January 2021-June 2024 (GC 6, signed amount US$198.3 million). Headquarters activities were conducted at the PR Global Office ("PR-Global Office"). The PR-Global Office signed Grant Agreements and a Framework Agreement with the Global Fund, and had oversight for country-level activity. Grant implementation activities were carried out by the PR-DRC.

In each country which the Global Fund supports, grant activities are overseen by a CCM,[5] a multi-sector body comprising representatives from government agencies, academia, NGOs, the private sector, faith-based organizations, and people living with the three diseases. The CCM's responsibilities include coordinating and submitting funding requests, selecting Principal Recipients, and overseeing grant implementation.

In DRC, CCM members include officials from the Ministry of Health, civil society and other constituencies. DRC CCM members are supported by a Secretariat, whose staff members receive a Global Fund-financed monthly salary from the CCM.

The Global Fund rates residual in-country governance risk in the DRC as "very high". The organization applies the Additional Safeguard Policy (ASP),[6] a risk management tool, to the country portfolio, due to control weaknesses and low management capacities of key national stakeholders. A 2019 OIG investigation identified collusive and abusive practices in supply chain contracts, while audits in 2019 and 2020 highlighted ineffective financial management controls.

In 2023, acting within the ASP and outside the scope of this investigation, the Global Fund Secretariat informed the CCM that it was discontinuing the country-led GC7 (2023-2025) Principal Recipient selection because transparency requirements had not been met during the CCM-led bid evaluation review. A new Global Fund-led selection process was launched, which resulted in the selection of a different Principal Recipient.

Separately, front-line assurance activities identified significant sums of non-compliant grant expenditure,[7] with over US$2.1 million of funds already recovered from the PR by the Global Fund.

1.3 Background and Scope of the Investigation

In November 2019, the Global Fund approved a US$648 million allocation to the DRC, contingent on the CCM submitting a funding proposal and nominating Principal Recipients. In March 2020, the CCM submitted its proposal to the Global Fund, proposing to renew the contract of the PR.

On 15 December 2020, the CCM and Global Fund formalized a GC6 (2021-2023) contract award worth US$198.3 million to the PR.

[4] The Global Fund Results Report 2025, available at https://www.theglobalfund.org/en/results/ (accessed 7 September 2026).
[5] The Global Fund website, CCM Role & Resources page, available at https://resources.theglobalfund.org/en/more-topics/ccm-resources/ (accessed 7 September 2026)
[6] The Global Fund Additional Safeguard Policy, 1 May 2019, available at https://resources.theglobalfund.org/media/13836/cr_additional-safeguard-policy_opn_en.pdf (accessed 7 September 2026)
[7] See further the Global Fund Guidelines for Grant Budgeting, 1 June 2026, available at https://resources.theglobalfund.org/media/bimbktnq/cr_gc8-grant-budgeting_guidelines_en.pdf (accessed 7 September 2026). Note these are different to findings of prohibited practices.

In January 2022, the Global Fund Secretariat and the PR-Global Office independently notified the OIG of alleged Fraudulent Practices by a sub-Recipient implementing activities under the PR, after which the OIG opened an investigation.

In 2023, the PR applied to a competitive bid process for the (ultimately discontinued) GC7 PR selection.

Also in 2023, the OIG broadened the scope of the investigation after it identified communications between PR-DRC staff and CCM representatives which indicated potential Corrupt Practices related to the GC6 and GC7 CCM-led Principal Recipient selection processes.

During the investigation, the OIG conducted a number of investigative missions to the DRC and PR-Global Office, forensically acquired and reviewed extensive volumes of electronic data, analyzed relevant books and records, and interviewed witnesses and subjects.

The OIG shared its findings with both the CCM and the PR, in line with the OIG's Stakeholder Engagement Model, and has taken the responses into account for this Report.[8] OIG also liaised with the Secretariat throughout the investigation to inform relevant mitigation actions.

The Global Fund's Code of Conduct for Recipients of Global Fund Resources prohibits grant fund recipients (including PRs and CCMs) from engaging in various types of wrongdoing.[9] Similarly, the organization's Code of Ethical Conduct for Country Coordinating Mechanism Members[10] forbids CCM members from engaging in various prohibited practices.

In addition to the above, the OIG also considered other Global Fund regulations and policies such as the Global Fund Grant Regulations,[11] the Global Fund Country Coordinating Mechanism Policy Including Principles and Requirements,[12] the Global Fund Country Coordinating Mechanism Funding Policy,[13] and the Global Fund Policy on Conflict of Interest.[14]

The findings in this report are assessed against those standards and obligations. As detailed in Annex A, the OIG conducts administrative investigations within the scope of Global Fund activities and makes no determination regarding compliance with any national law. OIG's findings and conclusions are based on an assessment of "more likely than not", following the applicable standards of proof for administrative investigations.

[8] The Global Fund Office of the Inspector General, OIG Investigations Stakeholder Engagement Model, revised as of August 2026, available at https://www.theglobalfund.org/media/3036/oig_stakeholder-engagement-investigations_model_en.pdf (accessed 7 September 2026).
[9] The Global Fund Code of Conduct for Recipients, in both its versions of 11 February 2021 and 16 July 2012.
[10] The Global Fund Code of Ethical Conduct for Country Coordinating Mechanism Members, February 2021, available at https://www.theglobalfund.org/media/8234/core_codeofethicalconductforccmmembers_policy_en.pdf (accessed 7 September 2026).
[11] The Global Fund Grant Regulations, 2014, available at https://resources.theglobalfund.org/media/13925/cr_grant_regulations_en.pdf (accessed 7 September 2026).
[12] The Global Fund Country Coordinating Mechanism Policy Including Principles and Requirements, 10 May 2018, available at https://www.theglobalfund.org/media/7421/ccm_countrycoordinatingmechanism_policy_en.pdf (accessed 7 September 2026).
[13] The Global Fund Country Coordinating Mechanism Funding Policy, September 2016, available at https://www.theglobalfund.org/media/6376/core_countrycoordinatingmechanismfunding_policy_en.pdf (accessed 7 September 2026).
[14] The Global Fund Policy on Conflict of Interest, June 2020, available at https://www.theglobalfund.org/media/6016/core_ethicsandconflictofinterest_policy_en.pdf (accessed 7 September 2026).

2. Findings

2.1 Corrupt Practices during the 2020 Principal Recipient selection process

The OIG found that, in 2020, CCM and PR staff more likely than not engaged in Corrupt Practices contrary to the Code of Conduct for Recipients by soliciting funds and giving or receiving US$154,902 to improperly influence the Principal Recipient selection process. This included US$53,402 paid to CCM representatives and US$101,500 in payments to sub-Recipient and PR-DRC staff that OIG concluded were withdrawn as cash and used by PR-DRC staff to make additional payments to CCM representatives or other officials. In addition, Senior CCM Employee 1 solicited an internship for a relative, which the PR-DRC provided.

Senior CCM Employee 1 contacted Principal Recipients (including the PR), nominally requesting financial support on behalf of the CCM for the CCM's preparation of the Global Fund GC6 funding proposal. OIG found that, in reality, the requests were a pretext to channel funds to CCM representatives or other officials with influence over the Principal Recipient selection process. PR-DRC staff were, or should have been, aware of this scheme, and they subsequently agreed to make payments utilizing the PR's own funds, and to offer a paid internship, in order to improperly influence the outcome of the Principal Recipient selection.

(i) CCM representatives solicited funds, and the PR made payments totaling US$154,902, during the grant making process

In January 2020, CCM officials solicited funds from at least two incumbent Principal Recipients, requesting financial support to help produce the DRC's proposal to obtain Global Fund GC6 grants. The Principal Recipients received separate solicitations, and three senior DRC health and CCM officials were in copy of the relevant emails. Subsequently, PR-DRC staff made payments utilizing the PR's own funds (and not Global Fund grant funds) totaling US$154,902 to a CCM account, CCM representatives' personal accounts, and via cash.

The transactions, summarized in the table below, occurred between January 2020, when the CCM commenced the grant making and Principal Recipient selection process, and December 2020, when the CCM signed the Grant Confirmation.

Date	Beneficiary	Amount (US$)	Payment Method
24 Jan 2020	Senior CCM Employee 1	15,000	Cheque in individual's name
28 Jan 2020	Secondary CCM bank account used by Senior CCM Employee 1	19,902	Transfer to a secondary CCM account
28 Jan 2020	Sub-Recipient 1 Representative	55,000	Transfer to sub-Recipient account
6 Mar 2020	CCM Member 2	2,300	Cheque in individual's name
20 Mar 2020	CCM Member 2	3,000	Cheque in individual's name
24 Mar 2020	PR-DRC Employee 1	10,000	Cheque in individual's name
20 May 2020	CCM Member 2	5,200	Cheque in individual's name
14 Dec 2020	Sub-Recipient 2 Representative	36,500	Transfer to personal account
14 Dec 2020	CCM Member 2	8,000	Cheque in individual's name
TOTAL		154,902	

OIG found no evidence showing the funds sought by the CCM, and provided by the PR-DRC, were utilized for CCM activities. OIG concluded that the solicitations were designed to channel payments to CCM representatives and other officials with influence over the Principal Recipient selection process.

CCM representatives solicited funds and PR-DRC staff made corresponding payments

On 21 January 2020, Senior CCM Employee 1 emailed two PR-DRC senior staff (Senior PR-DRC Staff Member 1 and Senior PR-DRC Staff Member 2) , soliciting financial support for the GC6 funding proposal, with other senior DRC health officials in copy. On the same day, the two Senior PR-DRC Staff Members exchanged a list of names and entities with corresponding numbers, likely indicative of US$ amounts. The list referenced the CCM, Senior CCM Employee 1, and the two senior government health officials in copy of the solicitation, including Senior Health Official 1.

On 23 January 2020, the Senior PR-DRC staff replied to Senior CCM Employee 1, agreeing to provide US$19,902. In response, Senior CCM Employee 1 wrote "*a supplementary effort on* [your] *part would be desirable*." Senior PR-DRC staff agreed to provide an additional US$15,000, and on 24 January issued a US$15,000 cheque to Senior CCM Employee 1, which was then withdrawn as cash.

On 28 January 2020, PR-DRC staff transferred US$19,902 to a CCM-registered bank account which was not actually used for CCM activities, but was accessible to Senior CCM Employee 1. US$19,570 was withdrawn as cash from this account on 6 February 2020.

Separately, between 5 March and 7 December 2020, Senior CCM Member 2 solicited funds from PR-DRC staff, ostensibly to fund meetings in the context of the funding proposal. In response, PR-DRC staff made four payments by cheque totaling US$18,500 to the CCM member. In each instance, CCM Member 2 subsequently withdrew the total amounts in cash. The largest payment, US$8,000, was made on 14 December 2020, the same day that CCM Member 2 signed the PR Grant Confirmation.

PR-DRC staff arranged the withdrawal of US$101,500 in cash based on fictitious activities to fund payments to CCM representatives or other officials

On 28 January 2020, PR-DRC staff transferred US$55,000 to a sub-Recipient's (non-grant funds) account. In the following days, US$54,100 in cash was withdrawn from that account. A sub-Recipient representative informed OIG that they returned the money to a PR staff member, at that person's request.

The PR's payment voucher stated that the US$55,000 payment was for a workshop to develop the sub-Recipient's workplan. However, the sub-Recipient told the OIG that this workshop was funded by other partners, and not by the PR. In February 2021, the PR-DRC's finance department asked the sub-Recipient representative to provide supporting documents for the payment. The sub-Recipient representative forwarded the request to the PR-DRC staff member involved in the transfer of cash, asking how to respond. The OIG found no email response from the staff member, and no follow up by PR-DRC finance staff about the missing supporting documents, indicating that the PR-DRC finance department inquiry into the transaction was not followed up on further.

On 24 March 2020, a PR-DRC staff member issued and cashed a US$10,000 cheque in their own name, and handed the cash to Senior PR-DRC Staff Member 2. Related internal PR-DRC

communications referred to the "*highly strategic and confidential nature of the activity*", and stated that the funds were intended to arrange informal meetings "*outside traditional channels of advocacy to ensure the support of influential members when it comes to decisive votes*". The senior PR-DRC staff member who received the cash informed OIG that the money was used for various lobbying activities, without further supporting evidence of its use.

On 14 December 2020, PR-DRC staff transferred US$36,500 to the personal bank account of a representative at a second sub-Recipient, recording the payment under the description "*Lobbying Support*". The sub-Recipient representative informed OIG that they were asked to return the funds in cash to a PR-DRC staff member, so that this person could make payments to CCM representatives. US$36,000 was duly withdrawn in cash on 18 December 2020.

In response to the findings, the PR questioned the reliability of statements made by sub-Recipient representatives. However, OIG finds the statements to be credible: they were obtained separately and both representatives provided corroborating evidence of the cash withdrawals, which was also consistent with the irregular nature of the transactions detailed above and lack of supporting documents or follow-up regarding the transactions by PR-DRC staff.

Senior CCM Employee 1 solicited and obtained a paid internship for a relative from the PR-DRC

In November 2020, Senior CCM Employee 1 requested a meeting with Senior PR-DRC Staff Member 1 for a "*purely personal*" matter. Correspondence indicates that the discussions included the prospect of an internship for the CCM employee's niece. Subsequent to the meeting, Senior CCM Employee 1 wrote that they would "*remain infinitely grateful*" for the internship. Senior PR-DRC Staff Member 1 subsequently instructed a PR-DRC HR representative to take the person on as a trainee, emphasizing the connection to Senior CCM Employee 1.

Subsequently, PR-DRC offered the relative a paid internship. The internship was not an advertised or otherwise planned role, and was created and offered solely at the request of the CCM employee, reflecting their influence over PR-DRC.

(ii) Implicated members of the CCM and PR-DRC staff intended for the payments to improperly influence the CCM decision-making process in the selection of the Principal Recipient

The OIG found that the implicated individuals intended for the solicited payments to improperly influence the CCM decision-making process for Principal Recipient selection. Supporting this finding, there was no credible explanation as to why funds were paid to individuals (rather than an official CCM account or relevant vendors). There was insufficient evidence that CCM representatives intended to use, or in fact used, funds received from the PR for the claimed purposes. Transaction records contained insufficient proof of underlying activity, or referenced fictitious activities for the payments to sub-Recipients.

Payments were not recorded in CCM books and records, and as such were not subject to standard accounting reviews utilized to detect misuse and ensure traceability. For example, Senior CCM Employee 1 informed OIG they distributed US$14,900 in "*cash bonuses for intensive work*". However, OIG found no evidence demonstrating that the CCM performed any additional work which would justify cash bonuses, particularly as preparing funding proposals represents a core part of CCM activities.

The OIG concluded that the corresponding US$154,902 in payments were linked to an existing internal PR strategy advocating for a continuation of the grant without competitive process. This "*pre-positioning*" strategy was prepared by PR-DRC staff in October and November 2019, and sent to PR-Global Office. The strategy assessed the perceived influence of certain stakeholders, with the CCM identified as a "*key decision maker for the next PR*" selection. Five senior government officials or related entities noted as having a high power to influence in the strategy were subsequently referenced in the list with corresponding dollar amounts exchanged between PR-DRC staff on 21 January 2020 (see above). This list included Senior CCM Employee 1 and CCM Member 2, who received funds from the PR, as well as two senior government health officials in copy of the CCM solicitations in January 2020.

To implement the strategy, PR-Global Office approved a dedicated "*pre-positioning*" budget of over US$340,000. All but one of the transactions described above were billed to this cost code. The budget did not contain reference to payments to individuals. Each payment was then decided by PR-DRC staff directly, with no approval or review by PR-Global Office, and certain payments demonstrated a deviation from the PR's regular payment procedures.

Certain "*pre-positioning*" transactions, including one to a sub-Recipient and the cheque for the PR-DRC employee, referenced the description "*Lobbying Support*" (*Appui Plaidoyer*). Representatives from the two sub-Recipients separately informed OIG they were told by PR-DRC staff that the cash they withdrew was intended for payments related to the CCM.

The OIG acknowledges that lobbying does not inherently result in "improperly" influencing. However, through direct payments to CCM representatives and the withdrawal of significant amounts in cash without adequate supporting records, these transactions went beyond traditional lobbying activities. OIG concluded they were demonstrative of an intent to improperly influence.

PR and CCM responses to the OIG's findings

The current CCM, former CCM leadership, and PR did not contest that the payments occurred as described above. Former CCM leadership upheld that the requests for funding were transparent and legitimate, however, the CCM itself did not present such a position and informed OIG that the officials implicated in the activity were no longer CCM members, and that current CCM leadership is committed to strengthening its governance policies and processes.

The PR-Global Office informed OIG that it was not appropriate for PR-DRC to comply with CCM requests for money with insufficient proof of underlying activities or supporting documents. The PR stated that it has taken action against the individuals directly involved, including by seeking their dismissal (in an ongoing process).

While acknowledging serious internal governance and control failures, including insufficient oversight, inconsistent understanding of permissible expenditures, inadequate verification of recipients and banking arrangements, and weak documentation standards, the PR submitted that the OIG's findings did not reveal corrupt intent. Rather, the PR contested that that control failures alone, without demonstrable evidence of conditionality, quid pro quo, or improper advantage obtained by the PR did not constitute a Corrupt Practice. The PR argued the solicitations from the CCM were presented as legitimate institutional requests linked to the CCM-led coordination of the funding request, included in copy senior officials and were not always "*covert*", and that any misuse of funds by CCM representatives could not have been known by the PR, which did not have access to CCM records.

Additionally, the CCM held an asymmetrical balance of power with the PR. Payments to individuals, while not best practice, were argued to be common in the DRC context.

The OIG carefully considered the statements provided by the parties and determined that the responses did not provide sufficient exculpatory evidence to refute the findings that CCM solicitations, related PR payments, and the hiring of a relative of a CCM employee were intended to improperly influence the decision-making process for the PR contract. OIG found these constituted a Corrupt Practice.

OIG notes that there was no evidence that PR-Global Office staff authorized, participated in, or were aware of the corrupt practice. Nevertheless, under the terms of the Grant Agreement, the PR-Global Office bears responsibility for ensuring that grant funds and Code of Conduct compliance are managed in accordance with applicable standards across all countries in which it operates.

2.2 Corrupt Practices during the 2023 Principal Recipient selection process

In 2023, the CCM and the PR more likely than not engaged in Corrupt Practices contrary to the Code of Conduct for Recipients when their respective staff or members solicited funds, and gave or received payments of US$ 38,500, to improperly influence the Principal Recipient selection process.

(i) CCM representatives solicited funds, and the PR made payments totaling US$38,500, during the grant making process

From December 2022 to July 2023, the CCM led a competitive process to select Principal Recipients to implement activities for US$700 million in GC7 funds allocated to the DRC, including US$190 million for HIV/AIDS and US$101 million for Tuberculosis. The deadline for submission of Principal Recipient bids was 29 March 2023.

As in 2020, the CCM contacted prospective Principal Recipients, requesting financial support to assist with the funding proposal. Between December 2022 and February 2023, these solicitations included emails from CCM representatives and a verbal request during a funding proposal meeting hosted by Senior Health Official 1 on 27 January 2023 and attended by multiple prospective Principal Recipients. The PR, among other prospective Principal Recipients, pledged US$20,000.

After learning about the request for funds, on 2 February 2023, the Global Fund Secretariat emailed senior CCM representatives, including Senior CCM Employee 1, recommending that Principal Recipients not contribute financially towards the funding proposal process. The communication highlighted the need to ensure conformity with the CCM Eligibility Requirement 2, which includes the CCM's obligation to manage and avoid conflicts of interest.[15]

On 4 February 2023, the Global Fund's above message was reportedly verbally reiterated by the CCM during a meeting with prospective Principal Recipients, including the PR. On 9 February 2023, Senior CCM Employee 1 forwarded the Secretariat's 2 February email to another incumbent and prospective Principal Recipient, but not to the PR. Two weeks later, on 21 February 2023, Senior CCM Employee 1 forwarded the same communication to PR-DRC senior staff.

[15] The Global Fund Country Coordinating Mechanism Policy Including Principles and Requirements, Article 23, 10 May 2018.

During the gap between being informed of the Global Fund's advice on 2 February 2023, and forwarding it to PR-DRC on 21 February 2023, CCM members solicited funds and received US$38,500 from a PR account (and not Global Fund grant funds), as summarized below.

Date	Beneficiary	Amount (US$)	Payment Method
3 Feb 2023	Senior CCM Employee 1	7,000	Cheque in individual's name
3 Feb 2023	Senior CCM Employee 1	3,000	Cheque in individual's name
10 Feb 2023	CCM Member 3	4,320	Cheque in individual's name
17 Feb 2023	CCM Employee 4	9,180	Cheque in individual's name
17 Feb 2023	CCM Employee 4	9,500	Cheque in individual's name
17 Feb 2023	CCM Member 3	2,500	Cheque in individual's name
17 Feb 2023	CCM Member 5	3,000	Cheque in individual's name
TOTAL		38,500	

On 3 February 2023, a senior PR-DRC staff member approved and co-signed two cheque payments, for US$7,000 and US$3,000, to Senior CCM Employee 1, nominally for support to the CCM/government coordination for the drafting of the new GC7 grant.

On 8 February, a second CCM employee solicited a contribution from the PR towards a "*workshop to integrate feedback and comments from the GF Country team*". In response, on 17 February, PR-DRC staff made two cheque payments, for US$9,500 and US$9,180, to the CCM employee.

On 10 February, PR-DRC staff issued a US$4,320 cheque payment to a senior CCM member, and on 17 February, paid the same individual a further US$2,500 via cheque. The CCM member in question was subsequently appointed (on 24 March 2023) to serve as a member of the CCM's Tender Analysis Committee, and had power and influence over nominating Principal Recipients.

Lastly, on 17 February, PR-DRC staff issued a payment of US$3,000 to a second CCM member, for support to a member of the CCM's proposal development committee. This individual received the 2 February 2023 communication from the Global Fund advising that the Principal Recipient's financial contributions to the funding proposal could represent a conflict of interest, and also subsequently served on the CCM's Tender Analysis Committee.

(ii) Implicated members of the CCM and PR-DRC staff intended for the payments to improperly influence the CCM decision-making process for Principal Recipient selection

OIG concluded that the requests for funds were a pretext to solicit and receive funds for CCM representatives or other officials with influence over the Principal Recipient selection process. By soliciting and receiving funds from prospective Principal Recipients, CCM representatives immediately compromised their independence as decision makers for the selection of the Principal Recipient.

Payments were made to individual CCM representatives in positions of authority over the selection for the Principal Recipient contract, including two CCM representatives who were subsequently nominated as members of the Tender Analysis Committee for the Principal Recipient selection process. There was no credible explanation as to why cheques were made out to individuals, rather than to an official CCM account.

Available records did not demonstrate that CCM representatives soliciting payments intended to, or did in fact, use the payments made for CCM activities. At least one payment made to Senior CCM Employee 1 was claimed to be used for "*cash bonuses*" for CCM representatives, including members on a sub-committee responsible for the funding proposal process. Like in 2020, OIG did not identify evidence demonstrating that additional work was provided to justify cash bonuses for activities already contemplated in the CCM's core activities. Payments lacked supporting documentation, or in some cases included invoices that were inconsistent with the TORs the payments were nominally made for.

As in 2020, PR-DRC staff created a 2023 positioning strategy and accompanying "*GC7 Positioning budget*". These intended to allow "*for* [the PR's] *visibility with all key stakeholders*", making explicit reference to the CCM, specific government ministries and civil society. The PR's internal correspondence related to the GC7 positioning also noted the "*CCM is the key deciding organ*" and made reference to the respective government ministry that validates the decision of the CCM.

Each payment was booked to the GC7 positioning strategy cost code. In the case of payments made to the CCM employees, payments were split to be below US$10,000; in one instance a PR-DRC finance officer noted that US$10,000 "*cannot pass*" at the bank. OIG interprets the cheque splitting and statement to reflect attempts to avoid banking safeguards where scrutiny occurs for payments above US$10,000.

As noted above, payments were solicited and made after the Global Fund issued a clear recommendation to the CCM that prospective Principal Recipients do not contribute financially to funding request activities, as it could constitute a conflict of interest. CCM representatives were aware of this guidance, and reportedly informed involved PR-DRC staff, prior to the payments being made.

OIG notes that ultimately the PR was not selected for the subsequent grant cycle. In July 2023, the Principal Recipient selection process was put on hold due to non-compliance with the requirement to conduct a transparent process, and the CCM's responsibility to propose Principal Recipients removed (see further Section 3.3).

In response to the OIG's preliminary findings, the CCM, former CCM leadership, and PR did not contest that the payments made to CCM members occurred as described. Responses provided for the transactions in 2020 were similarly presented for those in 2023. Namely, former CCM leadership upheld that the requests for funding were transparent and legitimate.

The CCM and PR both submitted that, prior to the February 2023 email, the Global Fund had never communicated an explicit prohibition on CCMs soliciting Principal Recipient financial participation in the funding submission process. As detailed in section 3.5, while OIG observed clearer guidance would support better compliance with transparency requirements, the transparency standards themselves are long-standing.

The PR stated that the requests from the CCM bore the hallmarks of an official request, and that any subsequent misuse of funds would not have been known by the PR.

Regarding the PR submission that there was insufficient demonstration of conditionality or quid pro quo, the OIG notes that in 2023, ultimately the PR was not selected for the subsequent grant cycle. However, this is not determinative. The Code of Conduct does not require proof of conditionality, quid pro quo, or realization of any benefit to establish an intent to "*influence improperly the actions of another*"; accordingly, the PR not being selected does not preclude a finding of a Corrupt Practice.

The OIG carefully considered the statements provided by the parties and determined that the responses did not provide sufficient exculpatory evidence to refute the findings. OIG concluded that CCM employees and members solicited and received payments made by the PR during the grant making process to improperly influence the decision-making process regarding the PR contract. This constitutes a Corrupt Practice.

As in the PR selection process for 2020, OIG notes that it did not identify evidence indicating that the above-mentioned Corrupt Practice was carried out by or conducted with the explicit knowledge of PR-Global Office staff. However, the Grant Agreement is signed by the PR-Global Office leadership, and the control failures occurred at both PR-DRC and PR-Global Office. Under the terms of the Grant Agreement, the PR-Global Office bears responsibility for ensuring that grant funds and Code of Conduct compliance are managed in accordance with applicable standards across all countries in which it operates.

2.3 Fraudulent Practice: a senior CCM employee failed to disclose a conflict of interest

(i) Senior CCM Employee 1 failed to disclose that their spouse was employed by two sub-Recipients

Between 2018 and 2024, Senior CCM Employee 1 maintained a second role as Focal Point for a Global Fund Board implementer constituency. In this capacity, they were subject to the Global Fund's Policy on Conflict of Interest,[16] which requires disclosure of personal interests and those of immediate family members.

From 2018 to 2023, Senior CCM Employee 1's spouse held senior roles as a Finance Director for two sub-Recipients hired by the Principal Recipient, which constitutes a conflict of interest. In 2022, the CCM employee completed a Declaration of Interest form in their Focal Point capacity. Asked whether "*you or any of your immediate family members have any financial interest in the work of the Global Fund...including professional relationships with the Global Fund, its recipients, suppliers, governance, review and advisory bodies*", the CCM employee declared "no".

(ii) Senior CCM Employee 1 knowingly or recklessly misled the Global Fund in order to avoid scrutiny of the conflict of interest

Senior CCM Employee 1 informed OIG that they misunderstood the question in the Declaration of Interest form due to a language barrier and understood it to mean a direct interest with the Global Fund "*as an institution*". OIG observed this explanation was inconsistent with the question, which specifically lists "*recipients*" among the categories to declare. Notably, as part of an internal CCM conflict of interest declaration with a similar question in 2019, Senior CCM Employee 1 had declared this conflict, and in their primary CCM-role they were responsible for assisting the CCM manage conflicts of interest.

[16] The Global Fund Policy on Conflict of Interest, June 2020.

As such, OIG determined that Senior CCM Employee 1 knew, or was, at a minimum, recklessly indifferent as to whether these ties constituted actual, apparent or potential conflicts of interest, and consequently, whether their omission to declare these ties to the Global Fund was misleading.

The OIG concluded that CCM Employee 1 engaged in a Fraudulent Practice by omission, by knowingly or recklessly misleading the Global Fund in order to avoid an obligation to disclose conflicts of interest. Any disclosure of the matter could have resulted in further scrutiny or potential restrictions and mitigations of the conflicted sub-Recipients, the CCM or Focal Point role of the individual, and/or their spouse's exposure to the sub-Recipients.

3. Additional Observations

3.1 The PR did not ensure adequate compliance with sub-Recipient selection and oversight obligations, aspects of which led to significant amounts in non-compliant expenditures being reimbursed

Outside the scope of this investigation, the PR and the Secretariat conducted various front-line assurance reviews of the PR and sub-Recipient expenditures between 2019 and 2022. These and subsequent reviews conducted through to March 2026 resulted in significant amounts of grant expenditure being identified as recoverable in the ordinary course of grant management operations, of which over US$ 2.1 million had been repaid. Additional amounts remain under review.

Given the significant unsupported expenditures identified, integrity red-flags stemming from the use of sub-Recipients to withdraw and return unrecorded cash utilized in the Corrupt Practices described above, and conflicts of interest identified between two sub-Recipients and a CCM staff member, the OIG attempted to investigate the PR's selection of sub-Recipients and sub-Recipient use of program funds. OIG met limitations with the investigation as a result of poor record keeping by the PR, and observed the PR did not comply with several related provisions of the Global Fund Grant Regulations and the Code of Conduct for Recipients in respect of the management of its sub-Recipients.

The PR did not maintain adequate records regarding sub-Recipient selection processes, including records of capacity assessments

In an effort to determine the rationale for the PR's selection of sub-Recipients, OIG requested all supporting documentation regarding its processes. The PR informed OIG that not all of the requested documentation could be located or provided, including several applications/bids from the prospective sub-Recipients or pre-recruitment qualification documents produced to assess sub-Recipient capacity. OIG observed this was inconsistent with the requirements for sub-Recipient selection per Article 4.3.(1) of the Global Fund Grant Regulations.[17]

The PR did not ensure that its sub-Recipients maintained adequate books and records

In light of significant unsupported expenditures identified in various sub-Recipients overseen by the PR, in 2024 the OIG conducted an extensive expenditure review to supplement the assurance activities. The scope included transactions claimed by seven sub-Recipients paid by the PR between 2017-2023. OIG identified that the seven sub-Recipients did not submit any supporting documentation for a total of 38 transactions out of the 351 that were sampled. This amounts to US$ 135,533 – 12% of the sampled amount.

[17] The Global Fund Grant Regulations, Article 4.3(1), 2014, requires Principal Recipients to "*assess* [...] *the capacity of each Sub-Recipient to implement relevant Program Activities, including, but not limited to, each such Sub-Recipient's capacity and internal control mechanism to adequately manage Grant Funds;* [make] *such assessments available to the Global Fund upon request; and [select] each Subrecipient accordingly in a transparent and well-documented manner*".

The lack of supporting documentation available for the transactions is inconsistent with the PR's obligation to ensure that its sub-Recipients maintain adequate books and records to support all of their expenditures, as required by the Grant Regulations.[18]

In response to the investigation, the PR accepted that oversight shortcomings led to unsupported and non-compliant expenditures involving its sub-Recipients. The PR emphasised that many such expenditures were identified, documented, and reported by the PR itself, in line with its obligations, demonstrating transparency and accountability, but also highlighting systemic challenges in enforcing compliance among sub-Recipients, many of whom later failed to cooperate or adequately substantiate expenditures.

The PR did not maintain adequate systems to identify conflicts of interest at the sub-Recipient level

The PR was required to "*take all necessary precautions to avoid conflicts of interest*", and to "*maintain standards of conduct that adequately identify, mitigate and address any actual, apparent or potential conflicts of interest in connection with the decision, awarding and administration of contracts, grants, or other benefits resulting from Global Fund Resources*".[19] It was also required to ensure each of its sub-Recipients to comply with the Code of Conduct, including the provisions relating to managing conflicts of interest.[20] The PR is also responsible for any non-compliance with the Grant Agreement (including the Code of Conduct) by its sub-Recipients.[21]

As noted in Section 2.3, between 2018 and 2022, the spouse of Senior CCM Employee 1 was Finance Director at a sub-Recipient selected by the PR.[22] The spouse was subsequently an employee of another sub-Recipient, which was selected by the PR in 2023 to take over implementation of certain activities from another sub-Recipient. These roles represented an actual conflict of interest given that the Finance Director's spouse was a senior CCM employee that maintained contact with the PR and supported the CCM's oversight of grant implementation.[23]

The above conflict was not detected by or declared to the PR, by the CCM employee or relevant sub-Recipients, and therefore was not mitigated appropriately. The OIG observed the PR's failure to detect or manage this conflict of interest was inconsistent with their Global Fund obligations. The PR responded that the circumstances highlight practical limitations in detecting undeclared conflicts within external partners.

While the existing framework requires the disclosure of conflicts of interest, the Global Fund generally provides principle-based guidance and does not determine how this should be achieved by in-country stakeholders. As a result, in many circumstances self-declaration by relevant parties was the primary tool for detecting conflicts of interest. The PR relied on self-declarations in the context of sub-Recipient selection or oversight, and there was no evidence the PR undertook additional steps to consider conflict of interest risks associated with sub-Recipients. While this was not inconsistent with prevailing Global Fund guidance, this highlights how a reliance on self-declarations may limit early visibility of conflicts.

Consideration should be given to strengthening integrity due diligence activities by ensuring counter-parties are provided a specific notice of their obligations and provided an opportunity to declare any

[19] The Code of Conduct for Recipients of Global Fund Resources, Article 3.3.3, in both its versions of 11 February 2021and 16 July 2012.
[20] The Global Fund Grant Regulations, Article 4.3 (2), 2014.
[21] The Global Fund Grant Regulations, Article 4.3 (4), 2014.
[22] OIG was unable to determine if the spouse was already working for the sub-Recipient at the time of the selection process, and therefore whether this conflict of interest should have been identified by the PR as part of its review.
[23] The Code of Conduct for Recipients of Global Fund Resources, Article 3.3.4, in both its versions of 11 February 2021and 16 July 2012.

actual, apparent or potential conflicts of interest, such as through dedicated conflict of interest declaration forms in key proposal or bid documentation.

In mid-2026, the PR completed a supervised integrity compliance review aimed at strengthening compliance and governance in its in-country operations, following an unrelated investigation by a multilateral donor. The PR has undertaken to share the outcome of that process with the Global Fund, and the Secretariat will review compliance measures taken by the PR as an Agreed Management Action.

3.2 Ineffective iNGO Headquarters oversight of country implementation increased integrity risks

OIG observed significant limitations in the effectiveness of the oversight provided by PR-Global Office of the PR-DRC operations. The PR acknowledged and accepted responsibility for serious governance and internal control failures, and additionally stated that the PR has implemented significant compliance reforms and developed additional safeguards to prevent similar events from occurring. The PR will engage with the Global Fund on its efforts to enhance the PRs compliance program.

As an international non-government organization (iNGO), the PR signed the Grant Agreements with the Global Fund through its Global Office, while grant implementation was conducted by the PR-DRC Country Office. Such governance and operational structures are common with iNGOs headquartered outside the country of implementation of Global Fund grants. Such iNGOs typically have centralized governance or oversight functions embedded at regional or global levels to support in-country implementation and assurance.

Previous OIG reports, including a 2019 investigation in DRC of a different iNGO, also identified integrity and assurance risks resulting from the lack of sufficient headquarter oversight of decentralized implementation activities. In 2019, the OIG and Secretariat reached an Agreed Management Action to review internal controls and assurance arrangements of select iNGOs. At the time, although an existing Principal Recipient, the PR was not among the five iNGO's selected for this additional review, which prioritized iNGOs implementing Global Fund grants in multiple countries.

In the context of this investigation, OIG shared the observation with the Secretariat that a similar review may have flagged many of the governance deficiencies exhibited by the PR in this case. The Secretariat responded that indirect-cost recovery (ICR) reviews for all iNGO's will be embedded in the broader assurance framework, which will also consider the underlying integrity mechanisms, governance and oversight arrangements, and internal control environment supporting the use and management of these resources. As this additional coverage in existing assurance mechanisms is underway, no specific AMA is proposed for this matter.

3.3 Secretariat monitoring and Additional Safeguard Policy adequately prevented further exposure to additional integrity risks during 2023 PR selection process

In 2023, the Global Fund Secretariat, through its close monitoring and additional input from OIG's investigation, determined that the Global Fund's transparency requirements for the Principal Recipient selection processes had not been met by the CCM.

Based on these concerns, the Global Fund exercised its prerogatives under the ASP to cancel the CCM's initial selection of non-governmental Principal Recipients for the Malaria and HIV/TB grants. The Secretariat subsequently led an independent selection process for the HIV/TB grant, with the final outcome agreed through dialogue and consensus with the CCM, with the LFA as observer. The Global Fund also extended the PR's GC6 grant to facilitate the transition.

Triggering the ASP allowed the Global Fund to mitigate integrity risks to the grant-making process while enabling continuity of program implementation during the transition between grant cycles.

3.4 CCM-managed conflicts of interest were not adequately escalated, though procedures could benefit from clearer obligations for escalation

The Global Fund policies require all CCM members, including CCM leadership and Secretariat staff, to disclose and manage actual, potential, or perceived conflicts of interest.[24] These policies emphasize the need for conflicts of interest to be managed at the country level, and has not included a proscriptive process but rather principle-based guidance. The Global Fund Secretariat, through the Ethics Office, is an escalation point for complex cases.

The DRC CCM had adopted numerous conflict of interest provisions in their internal regulations. Those regulations stated the person in the role which was occupied by Senior CCM Employee 1 was responsible for assisting the CCM in the management of conflicts of interest, and to ensure the strict application of rules and procedures aimed at avoiding or mitigating conflict. In a 2019 internal CCM conflict of interest declaration, Senior CCM Employee 1 declared a conflict with a sub-Recipient. This scenario shows that Senior CCM Employee 1, who had a primary in-country role for managing in-county conflicts of interest, was in this case the one declaring a conflict.

No additional escalation or advice was sought from the Global Fund to avoid the scenario of the employee managing their own declaration. This instance highlights a gap where additional guidance on escalation procedures could support CCM conflict of interest management. OIG notes that additional training and resources on conflict of interest management for CCMs across portfolios has since been prioritized by the Ethics Office, with further dedicated training foreseen.[25]

[24] The Global Fund Code of Ethical Conduct for Country Coordinating Mechanism Members, February 2021, p. 13; and The Global Fund Country Coordinating Mechanism Policy Including Principles and Requirements, Article 23, Eligibility Requirement 6, and Article 33, 10 May 2018.

[25] The Global Fund Ethics Office Annual Report and Opinion 2024, available at: https://archive.theglobalfund.org/media/x0bhwc1s/archive_bm53-10-annual-ethics-office-opinion-2024_report_en.pdf (accessed 7 September 2026).

3.5 Inadequate guidance on CCM external funding and transparency in funding request development creates integrity risks

CCMs receive dedicated financial support from the Global Fund, subject to certain conditions.[26] Such funding should not be used for consultancy costs or technical assistance associated with writing proposals for Global Fund financing. In practice, CCMs may seek and mobilize additional resources to support activities such as country dialogue, stakeholder consultations, and technical assistance, especially in constrained funding environments. Other CCM guidance, including Eligibility Requirement 2,[27] outlines standards for transparency and conflict of interest management, but does not clearly define how external financial or in-kind support, particularly during funding request development, should be sourced, disclosed, or assessed.

In response to the investigation, the CCM stated the Global Fund had never communicated (before 2023) a prohibition on Principal Recipients participating in the financing of the drafting of funding requests during the previous cycles or for GC6.

The transparency standards required of CCMs are long standing. However, inadequate guidance regarding the sourcing or disclosure of external financial support creates the risk that such support could (improperly) influence funding request design, prioritization, or partner selection – especially when such support comes from actors with a potential interest in future grant implementation. It can also create actual or perceived conflicts of interest which are not adequately disclosed, documented, or assessed. As this case identified, strengthening guidance to CCMs and prospective Principal Recipients and clearly explaining transparency expectations could reinforce confidence in the integrity of funding request processes and better ensure compliance with CCM Eligibility Requirement 2.

The Secretariat will strengthen its guidance to CCMs regarding the mobilization of additional resources to support CCM activities, including for funding request development, through an Agreed Management Action. The Secretariat will also deliver complementary guidance in CCM conflict of interest training material and consider any relevant updates in a future CCM conflict of interest policy review.

[26] The Global Fund Country Coordinating Mechanism Funding Policy, September 2016.
[27] The Global Fund requires all CCMs to: i. Nominate one or more PR(s) at the time of submission of the funding request(s); ii. Document a transparent process for the nomination of all new and continuing PR(s) based on clearly defined and objective criteria; iii. Document the management of any conflicts of interest that may affect the PR(s) nomination process. See the Global Fund Country Coordinating Mechanism Policy Including Principles and Requirements, Article 23, 10 May 2018.

4. Global Fund Response

Action to be taken	Due date	Owner
1. The Global Fund Secretariat will strengthen its guidance to Country Coordinating Mechanism (CCMs), specifically to define the parameters within which the CCMs may seek and mobilize additional resources to support their activities. This will define the necessary expectations and approvals (where needed) regarding the sourcing of external financial and/or in-kind support, particularly during grant cycle funding request development.	30 June 2027	Head, Grant Management Division
2. The Global Fund Secretariat will review any materials received from the Principal Recipient related to improvements in its ethics and integrity framework, to assess whether the proposed measures adequately address the gaps that contributed to the issues identified in the OIG investigation. Where appropriate, the Ethics Office may develop recommendations for further strengthening the framework, and share them with the Principal Recipient and relevant Secretariat stakeholders for information and future consideration.	31 March 2027	Ethics Officer

Annex A: Methodology

Why we investigate:

Wrongdoing, in all its forms, is a threat to the Global Fund's mission to end the AIDS, tuberculosis and malaria epidemics. It corrodes public health systems and facilitates human rights abuses, ultimately stunting the quality and quantity of interventions needed to save lives. It diverts funds, medicines and other resources away from countries and communities in need. It limits the Global Fund's impact and reduces the trust that is essential to the Global Fund's multi-stakeholder partnership model.[28]

What we investigate:

The OIG is mandated[29] to investigate any use of Global Fund funds, whether by the Global Fund Secretariat or grantees, Principal Recipients and their sub-recipients, Country Coordinating Mechanisms, Local Fund Agents, or suppliers who work to support Global Fund-funded programs, and report its findings in a transparent and accountable manner.[30] The Global Fund Secretariat ensures this oversight is included in related agreements.

Investigations aim to identify instances of wrongdoing, such as fraudulent and corrupt practices, but also failure to uphold the applicable human rights standards and instances of sexual exploitation and abuse. Investigations are predicated by whistle-blower allegations[31], routine escalation of business information, risk analysis or referrals from other entities.

The OIG bases its investigations on the contractual commitments undertaken by grant recipients and suppliers. Requirements with respect to the management of funds and performance of activities are notably defined in the Global Fund's Code of Conduct for Suppliers and Code of Conduct for Recipients.[32]

OIG investigations aim to:

- identify the nature and extent of wrongdoing affecting Global Fund grants and the entities accountable and, if applicable, determine the amount of grant funds that may have been compromised by wrongdoing; and
- place the Global Fund in a position to understand the root causes for the wrongdoing, to recover funds, and to take remedial action and preventative measures by identifying where and how the misused funds have been spent.

Who we investigate:

The OIG investigates wrongdoing by the entities accountable for performance and execution of activities funded by the Global Fund. These are grantees, Principal Recipients and their sub-recipients, Country Coordinating Mechanisms or Board Constituencies who receive financial support from the Global Fund, Local Fund Agents, recipients of Catalytic Funding, and other suppliers to the

[28] Global Fund Policy to Combat Fraud and Corruption, §1.1.
[29] Charter of the Office of the Inspector General, as amended from time to time.
[30] Policy for the Disclosure of Reports Issued by the Office of the Inspector General, as amended from time to time.
[31] Whistle-blowing Policy and Procedures for the Global Fund to Fight AIDS, Tuberculosis and Malaria, as amended from time to time.
[32] Global Fund Code of Conduct for Suppliers, and the Code of Conduct for Recipients of Global Fund Resources, as amended from time to time. Grants are typically subject to the Grant Regulations (2014), which incorporate the Code of Conduct for Recipients and mandate communication of the Code of Conduct for Suppliers. Terms may vary however in certain agreements.

Global Fund or to recipients. Secretariat activities linked to the use of funds are also within the scope of the OIG's work.

Principal Recipients are accountable to the Global Fund for their compliance with all applicable contracts, Codes and policies in the use of all grant funds, including those disbursed to sub-recipients and paid to suppliers.[33] They ensure the appropriate requirements are made applicable to those entities.

How we investigate:

The OIG conducts administrative, not criminal, investigations. It is not a law enforcement or judicial authority. It is the recipients' and suppliers' responsibility to demonstrate that their actions and those of their agents and employees comply with applicable agreements. OIG findings are based on facts and related analysis, which may include drawing reasonable inferences. Findings are established by a preponderance of evidence. All available information, inculpatory or exculpatory, is considered by the OIG.[34]

Investigations into allegations of sexual exploitation and abuse are conducted with a victim-centered, trauma-informed methodology, following a case-specific risk assessment, and are guided by the Global Fund's Operational Framework on the Protection from Sexual Exploitation and Abuse, Sexual Harassment, and Related Abuse of Power.[35]

The investigation will attempt to quantify the extent of any non-compliant expenditures, including an amount proposed to the Secretariat as recoverable.

The OIG may also discharge its mandate by overseeing the activities of recipients or other parties having the appropriate capacity and mandate to perform investigative tasks. It may also share allegations and evidence with third parties, pursuant to its confidentiality obligations, where it is relevant to their work.

What happens after an investigation?

The OIG ensures the relevant entities have the opportunity to review and provide evidence or comments on the findings and on the draft report.[36]

The OIG has a fact-finding role and does not determine what remedial and preventative measures the Global Fund may take as a result of its findings. The OIG is required to make final investigation reports available publicly in full.[37]

Following an investigation, the OIG and the Secretariat agree on management actions that will mitigate the risks that wrongdoing poses to the Global Fund and its recipients' or suppliers' activities. These may include specific managerial decisions, financial recoveries, instructions applicable to implementers and suppliers, internal process changes, or other contractually available remedies. With respect to suppliers, this can include recommending a referral to the Sanctions Panel.[38] The scope of such actions is subject to the mandate and capacity of the Global Fund and does not directly amend, or otherwise deviate from, the existing terms of agreements and contracts.

[33] Compliant expenditures are defined in the Global Fund Guidelines for Grant Budgeting, as amended from time to time.
[34] These principles comply with the Uniform Guidelines for Investigations, 2nd edition, Conference of International Investigators.
[35] See The Global Fund's Operational Framework on the Protection from Sexual Exploitation and Abuse, Sexual Harassment, and Related Abuse of Power, in particular sections IV. *2. Investigations* and IV. *3. Support to survivors & victims*, as amended from time to time.
[36] See the OIG Investigations Stakeholder Engagement Model, as amended from time to time.
[37] See the Policy for the Disclosure of Reports Issued by the Office of the Inspector General, as amended from time to time.
[38] See the Sanctions Panel Procedures Relating to the Code of Conduct for Suppliers, as amended from time to time.

OIG may make referrals to other organizations which have an interest in the investigation outcome, or to national authorities for criminal prosecutions or other regulatory and administrative actions, and support such processes as appropriate. The Global Fund, in its sole discretion, may share also information related to its findings, including regarding individuals identified in this report, with third parties, as deemed appropriate.