Audit Report

Audit of the

# Indirect Procurement Process

GF-OIG-26-013
7 August 2026
Geneva, Switzerland

THE GLOBAL FUND
Office of the Inspector General

# What is the Office of the Inspector General?

The Office of the Inspector General (OIG) safeguards the assets, investments, reputation and sustainability of the Global Fund by ensuring that it takes the right action to end the epidemics of AIDS, tuberculosis and malaria. Through audits, investigations and advisory work, it promotes good practice, enhances risk management and reports fully and transparently on abuse.

The OIG is an independent yet integral part of the Global Fund. It is accountable to the Board through its Audit and Finance Committee and serves the interests of all Global Fund stakeholders.

Email:
**hotline@theglobalfund.org**

Online Form:
Available in **English**, **French**, **Spanish**, **Russian**



# Table of Contents

# 1. Executive Summary

## 1.1 Opinion

The Global Fund's procurement framework for indirect Procurement has well-designed controls and processes that support compliant procurement activities in most cases. The establishment of comprehensive tools, templates, and hierarchies has strengthened the control environment. In addition, the introduction of the 2025 Procurement Manual will help to address prior gaps in guidance going forward. Good practices in procurement planning and supplier management are evident in a few Secretariat teams, notably the IT department, LFA Hub and Facilities Management unit, where there is proactive planning and robust performance monitoring of suppliers. Thus, the design of the indirect procurement processes is rated as **Effective**,

The consistent application of controls and oversight needs to be strengthened for both competitive and non-competitive procurements. For instance, 21% of sampled competitive bids did not fully adhere to requirements, including deviations from defined procedures, gaps in approvals, and inconsistencies in the application of evaluation criteria. Similarly, 49% of sampled non-competitive procurements lacked sufficient justifications for non-competition. In addition, inconsistent application of controls for low value procurements reduces value for money and could contribute to the increased risk of procurement splitting.

Fragmented approaches to procurement planning and supplier performance management in most teams across the Secretariat limit visibility on emerging procurement needs and the ability to respond proactively. Several Secretariat departments had an absence of strong supplier performance processes, with inconsistent methods used to monitor performance. Without a clear understanding of the final performance of selected suppliers, it is difficult for the Secretariat to fully assess the effectiveness of the overall procurement process. In addition, the organization cannot consistently leverage past performance of suppliers to inform future indirect procurement decisions, increasing the risk of poor procurement outcomes and potentially reduced value for money.

The operational effectiveness of the indirect procurement processes is rated as **Needs Significant Improvement**.

## 1.2 Objectives, Ratings and Scope

| Objectives | Rating | Scope |
|---|---|---|
| Adequacy of the design of Global Fund Secretariat indirect procurement processes. | **Effective** | **Audit period:** January 2023 to April 2025<br><br>**Scope:** Covered indirect procurement activities between January 2023 and April 2025. |
| The operational effectiveness of Global Fund Secretariat indirect procurement processes. | **Needs significant improvement** | **Scope exclusion**<br>The audit does not cover procurement-related processes that have been subject to, or part of, other OIG assurance and advisory engagements in the audit period e.g. the Audit of Key Procurement controls over Health Commodities. |

# 2. Background and Context

## 2.1 Procurement at the Global Fund and key principles

Procurement at the Global Fund is primarily split into Direct and Indirect Procurement:

**Direct Procurement** relates to the procurement of Health Products, non-Health Products and services by the Global Fund Secretariat via the Pooled Procurement Mechanism (PPM) for grant recipients (Principal Recipients or PRs) or Eligible Buyers. This also includes the procurement of Procurement Service Agents, and Partner Organizations acting as Procurement Service Agents.

**Indirect Procurement** relates to the purchase of goods and services by the Global Fund Secretariat, funded through operating expenses, certain catalytic investments outside grants, or, in limited cases, approved use of grant funds (such as fiscal agent or external audit services). This includes a wide range of areas, including consultancy services, Local Fund Agents, IT, facilities, communications, and related services.

There is an overarching Procurement Policy (2024), which covers all the purchase of goods and services by the Global Fund Secretariat. There is the Procurement Manual, issued in April 2025, supporting the purchase of all goods and services except Local Fund Agent (LFA) related procurements. Local Fund Agent (LFA) Procurement Procedures (issued in 2018 and updated in 2025) cover LFA procurement activities.

All procurement activities undertaken by the Global Fund must adhere to the standards and requirements listed below, which serve as a guiding framework for responsible and accountable procurement practices.[1]

- **Value for Money:** the trade-off between price, quality, and performance to provide the greatest overall benefit under the specified selection criteria.
- **Effective Competition:** achieved when procurement opportunities are published for open competition, or sufficient prospective suppliers are invited to apply.
- **Fairness, Impartiality, and Integrity:** treating all parties equally throughout the process, adhering strictly to predetermined criteria, and avoiding any actual, potential, or perceived conflict of interest.
- **Client centricity:** focusing on the needs and requirements of the person or unit requesting the goods or services, to ensure client satisfaction is at the core of every purchasing decision.
- **Sustainable Procurement:** minimizing supply chain environmental impact, supporting fair and humane working conditions, and contributing to the long-term well-being of communities.
- **Best interest of the Global Fund:** conducting Procurement in a manner that best enables the organization to pursue its mission and deliver its strategic objectives.

[1] corporate_procurement_policy_en_23April2024_Page 5

## 2.2 Indirect Procurement at the Global Fund

In the period covered by this review (January 2023 to April 2025) total spending via indirect procurement was US$587 million, with the largest areas of spend being professional services (33%), procurement of Local Fund Agent professional services and travel[2] in implementer countries (29%) and information technology (15%) – see *Figure 1*.

Most indirect procurements were undertaken via competitive procurement methods. 31% of procurements (by value) were conducted via noncompetitive methods, which includes direct contracting[3], exceptions to the procurement process and low value procurements[4] – see *Figure 2*.

*Figure 1: Indirect procurements by category*

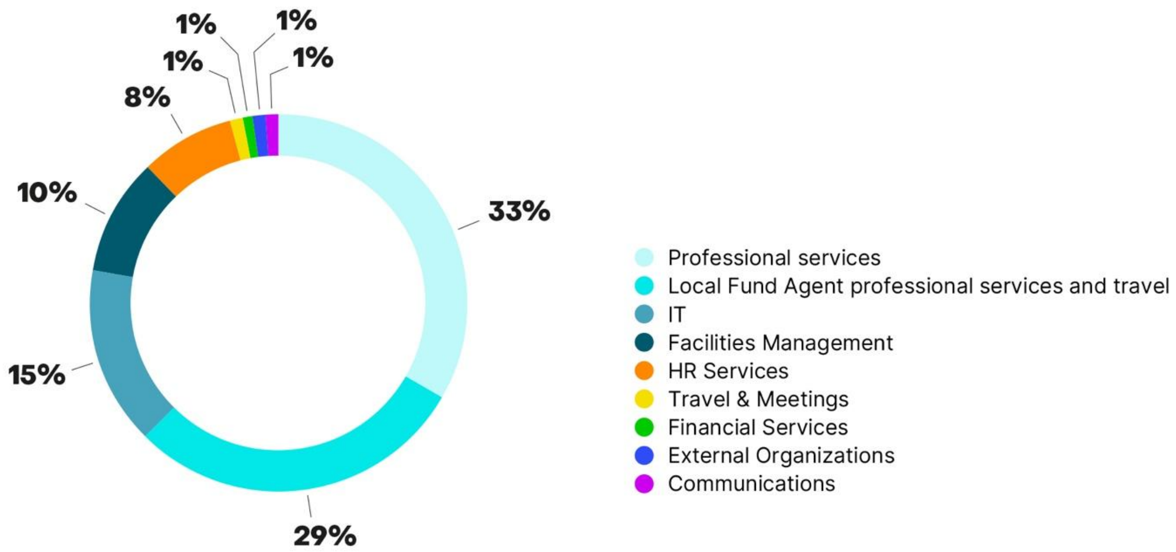
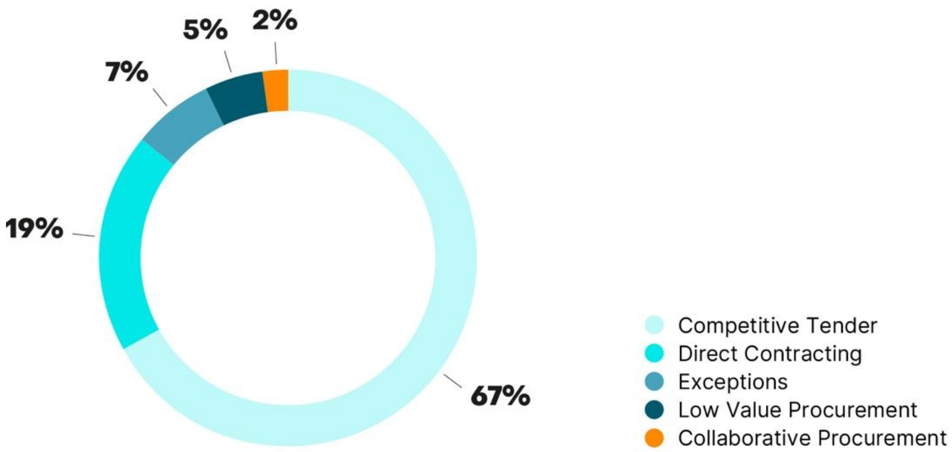



*Figure 2: Indirect procurements by procurement method*




[2] Local Fund Agents provide independent oversight of Global Fund supported activities directly in supported countries
[3] Direct contracting also includes Board-mandated procurement, including Global Health Campus rent, Technical Review Panel and Independent Review Panel
[4] Items with a maximum value of US$50K. This limit increased to $100K from April 2025, with additional oversight required for direct procurement of goods and services over $50K.

# 3. Findings

## 3.1 Overall procurement controls and processes are well designed, but lapses and inconsistencies in key areas highlight a need to enhance controls.

Overall, Global Fund procurement controls and processes are well designed and effectively implemented. Business users and the Indirect Sourcing team have shown a high degree of compliance with procurement regulations and procedures. Most transactions sampled demonstrate strong compliance with established regulations and procedures; 75% of transactions sampled had no issues noted.[5] This reflects the overall efficacy of the control environment.

The introduction of a new Procurement Manual in April 2025 addressed many previously identified gaps[6] providing improved guidance in most areas. The organization has established tools, templates, and systems, which support robust documentation and an effective procurement process. A diverse range of procurement methods, both competitive and non-competitive, have been developed to optimize efficiency and effectiveness, including sole-sourcing and direct contracting. Roles and responsibilities are clearly defined and supported by a well-structured approval hierarchy, ensuring segregation of duties and appropriate approvals in most cases.

However, several isolated lapses and instances of non-compliance were identified, highlighting the need to further strengthen specific process controls and oversight mechanisms. If these weaknesses remain unaddressed, the organization's exposure to reputational, financial, and operational risks may increase.

**Inconsistent adherence to competitive processes, gaps in justification for non-competitive procurement, and risk management lapses for low value procurements result in an increased risk of poor procurement outcomes and reduced value for money for the organization.**

Despite the generally strong control environment, the audit identified several areas requiring improvement. In the area of **competitive bidding,**[7] 21% of sampled competitive bids worth US$15.5m (15 out of 72 bids) were not strictly compliant[8]. These instances included not following the required process steps to ensure competitiveness, such as not using the appropriate Request for Proposal (RFP) procedures, missing approvals from senior management,[9] assessments of bids using criteria different from those set out in the RFP, and the opening of cost proposals from unqualified bidders without well-documented approval.

These issues echo findings from the 2021 Secretariat COSO review[10], and which found repeat weaknesses and limited progress in addressing root causes. The persistence of these issues increases the risk of non-compliance with procurement policies and may result in procurements being cancelled or challenged. In a limited number of cases[11], bidders were excluded due to conflicts

[5] OIG reviewed 205 transactions totaling US$116.77 million: 154 (75%) worth US$77.37million (66%) had no issues noted.
[6] Gaps included outdated guidance, unclear roles and delegation authority, and weak oversight design.
[7] Competitive bids include procurements using Tendering, Tendering–Approved Supplier, and Tendering–Pre-qualified Supplier methods
[8] The bids that were not strictly compliant did not include the procurement of Local Fund Agent (LFA) services
[9] Including one procurement of a high value item requiring MEC and Executive director approval. Approval was provided through a no-objection process rather than through an explicit sign off. The use of no-objection rather than an explicit sign off is not included in the organization procurement manuals or procedures and does not have a defined process established for procurement processes.
[10] A Secretariat led internal control assessment of the indirect procurement processes performed by the Global Fund Risk department
[11] These cases did not include any procurement of Local Fund Agent (LFA) services which are governed by the LFA Procurement Procedures and follow a separate conflict of interest review process.

of interest (COI) identified during bid assessment and screening. However, COI issues were not consistently documented, reviewed, or escalated[12].

This can increase the risk of incorrectly discounting potential bids on grounds of COI, although this potential risk was only observed in a small number of sampled procurements.

Root causes of these issues include:

- *A historic absence of clear policy guidelines:* The 2020 Procurement Procedures lacked clear guidance on how cost proposals should be managed. The revised 2025 Procurement Manual, applicable for transactions from April 2025 onward, has provided more guidance but there are still gaps (see finding 3.3).
- *No mandatory training requirements, and limited training uptake:* 80% of active procurement requesters and preparers, and 92% of active budget holders, have not undertaken any indirect procurement training. This is likely because training is not mandatory for those routinely involved in procuring goods and services.
- *Continued reliance on manual tools rather than electronic systems:* MS Word/excel are used to document tender outcomes, meaning that they are vulnerable to human error and do not benefit from automated system checks to detect gaps in approvals and changes to terms.
- *No mandatory engagement of the Ethics Office in initial stages of the procurement process:* Current guidance does not require engagement of the Ethics Office when COI is a determining factor in discounting a potential winning bid. Engagement is based on the judgement of the Secretariat team members involved in the procurement process. However, at the end of the procurement process, all winning bids go through COI checks, mitigating the risk of a winning bid having COI issues.

In relation to **non-competitive procurements,**[13] 49% (33 out of 67 cases) of sampled non-competitive procurements, worth US$23.7m, lacked sufficiently evidenced justifications for bypassing competition[14]. Justifications were often based on assertions on vendor track record, service uniqueness, or risk to timelines, which were not supported by sufficient evidence. These issues increase the risk of incorrectly bypassing competitive procurement methods, potentially void the procurement. These cases were linked to the following root causes:

- Neither the 2020 Procurement Procedures, nor the 2025 revised Procedures, require the requesting department to maintain or share evidence for non-competitive justifications, to allow for underlying evidence to be reviewed by the person approving, and for market analysis to be conducted to confirm sole supplier status.
- No tools or checklists have been developed by Indirect Sourcing to assess and verify justifications for exceptions to competition, or sole sourced procurements.
- There are no systematic processes for supplier performance management or procurement planning, which are essential not only to ensure service and product quality, but also to provide an evidence base for justifying non-competitive procurement based on supplier track record or urgent timelines (see finding 3.2).

The management of **low-value procurements (LVP)[15],** also has control weaknesses. There was no evidence of periodic retrospective spot checks on LVPs by the Indirect Sourcing Team, despite

[12] In 2 of 3 cases where COI was a factor in the removal of a bidder, there was no evidence that the Ethics Office was engaged.
[13] Non-competitive procurements are permitted under the Global Fund's procurement framework only when specific criteria are met. This category includes Sole Sourcing and Exceptions to the Procurement Process
[14] The non-competitive bids that lacked sufficiently evidenced justification were not related to the procurement of Local Fund Agent (LFA) services
[15] This refers to the procurement of goods or services with an estimated value below US$50,000 before April 2025 and below US$100,000 after April 2025.

this being a detective (retrospective) control requirement. There was no evidence of detailed review[16] by the Indirect Sourcing Team at the point of approval of the LVP Purchase Order, a key preventative control.

As a result, there is an increased risk of LVP controls and thresholds being undermined, resulting in an increased risk of non-compliance, financial loss, and reduced value-for-money. For example, 6% of sampled LVP transactions (totaling US$157k) exceeded the LVP threshold, and there were indications of potential procurement splitting[17] for 28% of LVP samples[18]. In addition, the upward change to the LVP threshold may further increase the total future proportion of non-competed procurement spend, from 4% currently under the US$50,000 threshold to 22%[19] under the new US$100,000 threshold. These issues were linked to the following factors:

- No operational procedures or tools were developed by the Indirect Sourcing team for periodic retrospective spot check or approval of an LVP Purchase Order.
- No effective oversight was in place by management in the indirect sourcing team to ensure defined controls were designed and implemented.

The increase in the LVP threshold from US$50,000 to US$100,000 in 2025 was approved after consultation across Secretariat teams and with the MEC. However, the Secretariat risk assessment on the trade-offs to increase the threshold had issues in terms of weaknesses in the risk mitigations proposed to support the increase and incomplete identification of risks. A high-level risk assessment was documented to support discussions around increasing the LVP risk threshold. The key risk identified was the increase in levels of non-competition. A key risk mitigation to support the increase in LVP threshold was intended to be continued oversight by Supply Operations over LVPs. However, the audit identified that these controls over LVPs were never established, highlighting insufficient risk mitigation by the Secretariat. In addition, the risks of reduced value for money and non-adherence to procurement principles were not clearly assessed and mitigated.

The Global Fund Secretariat restructured the Supply Operations department, effective as of 01 January 2026. The restructuring is intended to elevate the Sourcing function and integrate across the Direct and Indirect Procurement functions while also reducing headcount for those supporting and overseeing indirect procurements. This change increases the need for business users who initiate procurements to take greater ownership over the process. It also underscores the importance of improving the knowledge and capacity of the broader Secretariat through improved training, tools and guidance. If not adequately addressed, this increases the risk of undetected non-compliance with procurement requirements, resulting in poor procurement outcomes and reduced value for money for the organization.

[16] Although approvals were obtained, supporting documentation evidencing the work performed - such as procurement-splitting checks- was not available.
[17] Procurement splitting is the practice of splitting a single procurement requirement into small parts to avoid competitive bidding thresholds, which is prohibited as it reduces transparency and fair competition.
[18] The LVP samples with issues did not relate to the procurement of Local Fund Agent (LFA) services
[19] This is % of total value, based on projected estimates using historic data for past transactions.

| Agreed Management Action 1 |
|---|
| The Global Fund Secretariat will develop and implement a comprehensive set of Global Fund training modules for internal use; covering the end-to-end procurement process, including planning, tender, contracting and vendor management.<br>These training modules will be mandatory for key procurement stakeholders within the Global Fund Secretariat. |
| OWNER: Head of Supply Operations |
| DUE DATE: 30 June 2027 |

| Agreed Management Action 2 |
|---|
| The Global Fund Secretariat will develop standards and good practices for use by Global Fund staff regarding;<br>• The decision making and documentation process to justify and support non-competitive procurements<br>• Cost proposal management, negotiation, and performance management for all procurement methods. |
| OWNER: Head of Supply Operations |
| DUE DATE: 30 June 2027 |

| Agreed Management Action 3 |
|---|
| The Global Fund Secretariat will develop standardized Secretariat processes and tools to support:<br>• Procurement planning<br>• Assessing the use of non-competitive procurements<br>• Supplier performance<br>• the use of low value procurement methods |
| OWNER: Head of Supply Operations |
| DUE DATE: 30 June 2027 |

## 3.2 While good practices exist for procurement planning and supplier management, fragmented and ad hoc approaches undermine the effectiveness of procurement processes.

Robust procurement planning and supplier performance management are critical components of the overall procurement process. They support effective procurement decision making, ensure proactive support for organizational procurement needs, and form a critical data point to assess the effectiveness of the overall procurement process. Their importance has been re-enforced via new guidance and requirements for both areas in the 2025 Procurement Manual for non LFA procurement.

A number of good practices exist at Secretariat level. The IT Department and Facilities Management Unit (FMU) have created detailed annual procurement plans that enhance efficiency and oversight, working closely with the Indirect Sourcing team to strengthen procurement oversight. The 2025 Procurement Manual provides updated guidance, requiring departments with significant procurement needs to develop plans with Supply Operations, aiming to consolidate these into a corporate plan. Strong supplier performance management is in place in the IT department, Local Fund Agent hub and FMU. These teams use robust performance management processes, Service Level Agreements and key performance indicators to monitor supplier performance, backed by tools such as purchase order trackers and standard operating procedures. These efforts ensure effective procurement management and allow for continuous improvement. In addition, a well-designed framework for annual procurement planning and supplier performance evaluation is in place for the procurement of LFA services.

However, other Secretariat departments employ fragmented, varied, and ad hoc approaches to procurement planning. There is no comprehensive organization-wide procurement plan in place, nor are there established timelines for its development. While such a plan was not mandated under the 2020 procedures, it is required in the 2025 Manual. Twelve out of 14 departments sampled lack detailed and comprehensive annual procurement plans. Specifically, these plans do not include estimated timelines, procurement channels, nor a minimum standard regarding how often these plans must be reviewed and updated. There is no clearly defined and standardized process for departments to develop detailed and comprehensive procurement plans that could contribute to an organization-wide procurement plan. As a result, the indirect sourcing department cannot have a comprehensive view on procurements undertaken, impacting their oversight role.

Supplier performance management across the Secretariat is similarly inconsistent, and often ad hoc. Five of 14 Secretariat departments sampled lacked evidence of strong supplier performance processes. Departments use various manual tools and inconsistent methods to monitor supplier performance. Supplier performance management responsibility is fragmented, owned by individual requesting departments.

As a result of the above issues, there is a lack of strategic and operational visibility over upcoming procurement needs, resulting in a more reactive approach. The Indirect Sourcing Team cannot fully forecast its expected workload, impacting on workforce planning. Poorly planned procurements increase risks of sub-optimal procurement channels being utilized, impacting value for money. Thirteen of 20 (65%) exceptions reviewed by the OIG had justifications for non-competitive procurement due to rapid implementation needs, but there were no indications of efforts to mitigate this through more upfront procurement planning.

Without consistent supplier performance assessments, the organization cannot consistently leverage past performance to inform future procurement decisions, which increases the risk of poor procurement outcomes. For example, supplier performance data is used in some cases to exclude suppliers at the Technical Evaluation Committee bid-evaluation stage but is not always available to be consistently leveraged to inform broader procurement decisions, nor used to strengthen preferred supplier lists through the systematic application of historical performance data. Weak supplier performance management increases the risk of supplier non-conformance not being appropriately reported, although no examples were observed in the sampled transactions.

The Supply Operations department has initiated the development of a vendor management framework to further standardize and strengthen supplier performance management. However, this remains in a pilot phase, with the first pilots launched in 2024. The date to launch an organization-wide approach is still to be determined.

Root causes of the above issues include:

- The 2020 Procedures did not require Secretariat teams to create annual plans. The 2025 Manual now mandates this, but Indirect Sourcing's role in leading the development of a corporate procurement plan remains unclear. Both documents lack detailed supplier performance management guidance, including best practices or minimum standards around criteria and feedback approaches.
- There are no internal training modules covering procurement planning or post-contract supplier management.
- Staff lack standardized tools or templates for procurement planning and supplier assessment, leading to inconsistent, department-specific approaches. No consolidated system exists for tracking supplier performance across departments, and the Global Fund's Enterprise Resource Planning system (Fusion) is not used to record or monitor supplier performance, despite having this functionality.

These issues and associated root causes will be addressed through Agreed Management Action 1-3, found under finding 3.1.

## 3.3 Opportunities exist to enhance value for money during request for proposals, negotiation and awarding stages of indirect procurements.

The organization has established several good practices that support value for money in procurement. For example, in the IT Department, procurement processes have placed greater weight on cost considerations, resulting in a stronger focus on selecting the lowest cost, technically acceptable bid. This approach has contributed to realized savings of US$5 million and cost avoidance of US$8.3 million in recent procurements.[20] The Local Fund Agent (LFA) Procurement Procedures, established in August 2018, provides a comprehensive and structured framework for LFA-related procurement activities. They set clear timelines for Requests for Information (RFI) and Requests for Proposals (RFP) across country portfolios, with flexibility to accommodate operational needs or specific requests from Country Teams.

However, in the current resourcing environment, opportunities should be pursued to enhance value for money across Global Fund procurement activities. The OIG identified a number of such opportunities, particularly across the selection, negotiation, and award stages.

Currently, there are inconsistencies in the management of cost proposals and negotiations, with differing approaches applied and no documented justification explaining how the chosen approach was intended to maximize value for money.

For example, in 43% of procurements sampled, the initial cost proposal of bids received was accepted by the organization, without any attempt to obtain savings. Other cases showed varying methods for reducing costs, including multiple rounds of proposals, best and final offers, or selective negotiations on cost components. Price negotiation before contracting was also inconsistently performed: 67% of winning bids had no evidence of negotiation. These inconsistencies suggest a need for more guidance and training for staff in best practices for cost proposal management and negotiation.

The current situation is partly attributable to the absence of explicit requirements or guidance in the 2020 regulations and the 2025 Manual regarding the management of cost proposals for technical acceptable bids and conduct of negotiations. This leaves room for interpretation and ad hoc practices which can undermine the achievement of optimal value for money. There are also no mandatory training requirements for relevant staff, and limited uptake of available training relating to negotiations. In addition, the Fusion system, which could support cost saving tracking, is not consistently leveraged.

Potential opportunities to improve competition and sustainability in LFA procurement were observed. The number of responders to LFA RFPs remained low during 2023-24 despite many bid invitations being sent to potential suppliers, although this did increase in 2025-26[21].

While low numbers of responders can be driven by a range of factors, many outside Global Fund control, there are potential ways to strengthen this area. There is currently no mechanism to seek feedback from invited bidders on barriers to participation, nor are there guidelines to encourage partnering or consortium arrangements that could enhance local capacity and inclusion. In a resource-contained environment, both options might be usefully explored.

[20] IT Vendor Management End of Year 2024 Report (published March 2025)

[21] The average number of received bids per portfolio RFP for LFA services was 3.4 for the bids sampled in 2023-24, based on information provided by the Secretariat after the OIG fieldwork concluded, this increased to 9.8 bids per portfolio RFP conducted during 2025-26.

These issues and associated root causes will be addressed through Agreed Management Action 1-3, found under finding 3.1.

# Annex A. Audit Rating Classification and Methodology

| | |
|---|---|
| **Effective** | No issues or few minor issues noted. Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met. |
| **Partially Effective** | Moderate issues noted. Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives. |
| **Needs significant improvement** | One or few significant issues noted. Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met. |
| **Ineffective** | Multiple significant and/or (a) material issue(s) noted. Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised. |

The OIG audits are in accordance with the Global Institute of Internal Auditors' definition of internal auditing, international standards for the professional practice of internal auditing and code of ethics. These standards help ensure the quality and professionalism of the OIG's work. The principles and details of the OIG's audit approach are described in its Charter, Audit Manual, Code of Conduct and specific terms of reference for each engagement. These documents help safeguard the independence of the OIG's auditors and the integrity of its work.

The scope of OIG audits may be specific or broad, depending on the context, and covers risk management, governance and internal controls. Audits test and evaluate supervisory and control systems to determine whether risk is managed appropriately. Detailed testing is used to provide specific assessments of these different areas. Other sources of evidence, such as the work of other auditors/assurance providers, are also used to support the conclusions.

OIG audits typically involve an examination of programs, operations, management systems and procedures of bodies and institutions that manage Global Fund funds, to assess whether they are achieving economy, efficiency and effectiveness in the use of those resources. They may include a review of inputs (financial, human, material, organizational or regulatory means needed for the implementation of the program), outputs (deliverables of the program), results (immediate effects of the program on beneficiaries) and impacts (long-term changes in society that are attributable to Global Fund support).

Audits cover a wide range of topics with a particular focus on issues related to the Impact of Global Fund investments, procurement and supply chain management, change management, and key financial and fiduciary controls.