



Investing in our future

# The Global Fund

To Fight AIDS, Tuberculosis and Malaria

Twenty-First Board Meeting  
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GF/B21/12  
Attachment 3

## SECRETARIAT FOLLOW-UP ON INSPECTOR GENERAL FINDINGS AND RECOMMENDATIONS

### Attachment 3: Protocol between the Office of the Inspector General and the Global Fund Secretariat for the Coordination of Allegations and Investigations

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## Purpose

1. This protocol has been developed to provide clarity and shared understanding of the processes and procedures to help ensure effective working relationships between the Office of the Inspector General (OIG) and the Global Fund Secretariat (Secretariat).
2. This protocol outlines the coordinated approach that the Secretariat and the OIG will adopt in the case of *allegations and investigations*:
  - (a) When allegations are received (or issues are uncovered) by either the OIG or the Secretariat that relate to programs in country;
  - (b) When allegations are received (or issues are uncovered) by the OIG or the Secretariat that relate to operations of the Secretariat;
  - (c) When the OIG has made recommendations to the Secretariat following or during an investigation.
3. It also sets out the responsibilities and reporting lines involved drawing on the OIG Charter and Terms of Reference.
4. This Protocol does not address allegations of misconduct by Secretariat staff. Should an investigation into programs in country or operations of the Secretariat lead to an investigation of Secretariat staff conduct, the rules and procedures outlined in the Global Fund Human Resources Policy and Regulations, the Global Fund's Policy on Ethics and Conflicts of Interest, and the OIG Investigation Manual shall apply.

## Background

5. The OIG undertakes investigations of potential fraud, abuse, misappropriation, corruption and mismanagement (collectively, "fraud and abuse") within the Global Fund and by Principal Recipients ("PRs), Sub-Recipients, Country Coordinating Mechanisms ("CCM), Local Fund Agents ("LFA"), as well as Suppliers and those with whom Suppliers engage in connection with their activities to implement Global Fund projects, programs or operations, or that receive, have received, or have sought to receive, Global Fund funds, either directly or indirectly, but not limited to, their agents, intermediaries, subcontractors and assignees. Such investigations may be carried out where the programs and projects are, or have been, implemented as well as those locations where evidence and witnesses may be located.
6. The Secretariat is responsible for the management of the day-to-day operations of the Global Fund. The Secretariat's goal is to ensure effective and efficient management of the Global Fund's operations and grant portfolio through informed and sound decision-making to achieve the Global Fund's mission in the fight against the three diseases.

## Sources and content of allegations

7. Allegations may be received from a number of different sources, including Secretariat staff, LFA's<sup>1</sup>, Principal Recipients (PRs) or Sub-Recipient (SR) staff,

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<sup>1</sup> Refer to Annex 3 for further details on the role of LFA's in relation to issues of mismanagement and/or unethical behaviour.

consultants, journalists, etc., and through a number of different mechanisms, including letters, emails, and the OIG's integrity hotline.

8. The following types of situations involving Global Fund financed programs should be referred to the OIG for consideration:

- (a) Theft or diversion of funds or other assets (including embezzlement, theft of assets procured with grant funds);
- (b) Fraud (e.g. bribery, kickbacks, inappropriate gratuities, forged signatures, false supporting documentation);
- (c) Knowingly communicating false information (including false financial or programmatic reporting and other misrepresentation of information) and inappropriate disclosure of information;
- (d) Waste of resources (e.g. knowingly purchasing expired drugs, supplying faulty test kits);
- (e) Actions damaging the Global Fund's reputation;
- (f) Abuse of power or authority;
- (g) Mismanagement;
- (h) Inappropriate use of program assets;
- (i) Non-compliance with the Global Fund Procurement Policies (including irregularities in tender processes);
- (j) Maladministration (for example, failure to take proper action to rectify reported problems, failure to respond to complaints);
- (k) Product substitution and counterfeit drugs; and
- (l) Any breach of the Supplier Code of Conduct.

9. All Global Fund stakeholders, including Secretariat staff, LFAs, Principal Recipients, CCM members, and Board members, have a duty to inform the OIG, when they have evidence relating to any of the situations listed above. Where an individual makes a referral in good faith, reasonably believing it to be true, there will be no retaliation against the individual should the disclosure turn out to be misguided or false.

10. Referral, however, in no way protects a whistle-blower if he/she willfully makes allegations through the whistle-blowing mechanism that the individual knows to be false or makes them with the intent to misinform.

11. Allegations notified to the OIG may be made *confidentially* (in which case the person's identity will be known to the Office of the Inspector General only and not communicated to third parties without their consent) or *anonymously* (in which case no one, not even the Office of the Inspector General, will know that person's identity).

12. Anonymous reports are sometimes difficult to assess due to the inability of the OIG to obtain further information from the complainant. Therefore, if an allegation is made anonymously, it should be as complete as possible, stating precisely as much detail as possible to enable the investigator to follow up on information that may be needed to pursue the investigation. Anonymous reports do sometimes result in further investigations, but there is also the possibility that such reports may be baseless. This is not unique to anonymous reports. For this reason, all complaints and allegations received by the OIG are subject to a preliminary assessment to determine whether a further review or investigation is warranted.

13. In 2009 the OIG introduced a new reporting system to enable those persons wishing to report irregularities to remain anonymous, while at the same time providing

a mechanism for further (anonymous) contact where necessary. This process has been made possible by the use of a third-party reporting system called the [OIG's Integrity Hotline](#). By using this method of reporting, a report number and PIN are assigned. The identity of the person making the report is not known to the third-party reporting agency or to the OIG unless the person making the report chooses to pass on this information. By using the report number and PIN, the person making the report is able to check back at a later time to obtain an update - and this also allows the OIG to pass on any questions that we have or requests for clarification.

## Assessments

14. The OIG will assess allegations received to determine whether they are appropriate matters for the OIG to investigate. The OIG will perform an initial review to determine whether the allegations are sufficiently well founded to merit a full investigation. The OIG makes an independent decision on what allegations or situations it chooses to look into or investigate.

15. The OIG will work with the Secretariat to determine, as early as possible after the receipt of an allegation, what level of confidentiality should apply to the allegation (and any ensuing action). This determination will be made keeping in mind:

- the need to avoid jeopardizing the outcome of the investigation;
- reputational risk in cases where the allegation, while unconfirmed, could become public;
- maintaining sound relations with implementers and country-level partners;
- risks of legal liability; and
- protecting whistleblowers and other sources of information.

16. At regular stages, the OIG and the Secretariat will review the confidentiality arrangements and adapt them as required to the situation.

17. Where documents and information (including emails) relating to ongoing investigations are provided to the Secretariat by the OIG, appropriate measures must be taken to prevent the inadvertent disclosure of that information and documentation. Any such disclosure is likely to compromise current or future investigations or prosecutions and may also cause reputational risk to the Global Fund, to stakeholders, and/or to individuals. Therefore, the Secretariat will consult the OIG on the appropriate secure storage and any proposed further dissemination of the information or documentation.

18. Cases are prioritized by the OIG based on the nature of the allegation (eg, the seriousness of the allegation, the potential loss, how wide or systematic the issue appears to be and the level of those involved).

19. An allegation will not be investigated if the OIG concludes that it is frivolous, vexatious, not made in good faith, or that it appears to be grossly unreliable or unsupported by basic evidence.

20. The OIG will use its best efforts to reach a conclusion on whether or not to investigate as soon as possible after receipt of the allegation. The OIG will promptly notify the Secretariat of its decision.

21. During the period after receipt of an allegation but before the OIG has decided to investigate, the Secretariat will consult with the OIG when deciding what risk

mitigation measures to undertake. The responsibility for decision-making in relation to such measures will rest with the Secretariat.

22. Where a matter is considered by the OIG as not being appropriate for an OIG investigation, the OIG will refer the matter to the Secretariat for appropriate action. The Secretariat will follow up on all such cases. The Secretariat will inform the OIG of any follow-up until full resolution.

### **OIG investigations**

23. The OIG Charter and Terms of Reference, approved by the Global Fund Board, provides authority for OIG staff to have access to a wide range of information. Accordingly, the Secretariat has the responsibility to provide the OIG with information within its control, and to make all reasonable efforts to facilitate the OIG's access to documents and sites. The Secretariat will keep the OIG informed of all developments on the grant management side of the investigation.

24. The Inspector General will keep the Secretariat (Country Programs, Legal and relevant supporting teams, e.g. Finance, Procurement, M&E) informed of investigations to the extent this is possible without jeopardizing the integrity of the investigation. This is particularly important to ensure that the Secretariat's decisions on risk assessment and risk management are based on up-to-date information arising from the investigation.

25. During the investigation, the Secretariat will provide timely feedback to the OIG on the actions taken in response to the preliminary findings and recommendations made by the OIG. The Secretariat will decide, in consultation with the OIG, what action to take, including whether the risks identified can be mitigated or managed in an acceptable manner.

### **Types of investigations**

26. Investigations can follow one of the following options:

- (a) For the OIG to investigate using its authority to gain access to locations, staff, documents and other resources of the organization, to establish, and make recommendations about the facts of a case;
- (b) For an investigation to be undertaken by affiliated organizations to the Global Fund (e.g. the LFA);
- (c) For an investigation or other appropriate action to be undertaken by organizations external to the Global Fund (for example, a law enforcement agency in the country where the alleged irregularities occurred);
- (d) For an investigation to be carried out by the PR (e.g. where the allegation involves an SR's activities and the OIG postpones its investigation, pending the progress and results of the PR's investigation); and
- (e) A combination of two or more of the above.

## The investigation process and the roles and responsibilities of the OIG and Secretariat in that process

### Referral of cases for assessment and investigation by the OIG

27. The Secretariat will forward immediately for the OIG's consideration any allegations or knowledge of situations involving Global Fund financed programs or Secretariat operations that relate to fraud, abuse, misappropriation or corruption or any of the other matters listed in paragraph 8.

28. The Secretariat will suggest that any complainants make referrals of allegations directly to the OIG as soon as possible rather than to individuals or teams within Country Programs. Guidance on reporting and links to the OIG's Integrity Hotline can be found on the OIG's reporting webpage:  
<http://www.theglobalfund.org/en/oig/contact/>

29. The Secretariat will request the LFA to report any such suspicions to the OIG and relevant teams within the Secretariat including, as appropriate, staff from Procurement (for allegations related to PSM), M&E (for allegations relating to data quality), Finance (for allegations related to diversion of funds), and Legal (for suspected breach of grant agreements or policies, or any other matter that may have legal implications).

30. The Secretariat will require partners and implementers to report any such suspicions to the OIG. To that end, the Secretariat will send the annexed memo to all relevant stakeholders on an annual basis reminding them of their duty to report allegations to the OIG (see Annex 1).

31. All allegations received by the OIG from the Secretariat and through the OIG's reporting lines will be logged on a confidential database (whether or not they result in an investigation). The OIG will also record on this confidential database all actions taken (including when a matter is referred to the Secretariat for action).

32. The OIG will promptly notify the appropriate unit of the Secretariat when the OIG receives an allegation or is otherwise made aware of a situation possibly requiring an investigation. Where the matter relates to Global Fund financed country programs, the OIG will promptly notify the relevant team (Fund Portfolio Manager, Team Leader, Unit Director) through the Office of the Country Programs' Directors, to discuss the issues and the way forward.

33. The OIG will keep the Secretariat (Country Programs, Legal and relevant supporting teams, e.g. Finance, Procurement, M&E) informed on the progress of investigations.

34. As soon as the investigation is concluded, the OIG and the Secretariat will meet to discuss the findings of the investigation and the OIG's recommendations in accordance with this Protocol. Where appropriate, a post-investigation risk assessment and recommendation process will be conducted.

35. Beyond the OIG and Secretariat (e.g. information to partners) the communications strategy will be determined by the OIG and Secretariat Focal Point in line with the principles of transparency and of not jeopardizing the investigation. Ultimately the approach will be the decision of the OIG, in consultation with the Secretariat Focal Point. The communication strategy will be reviewed throughout the investigation.

36. The Secretariat will seek input from the OIG and Legal Counsel before issuing any press release or discussing allegations or matters under Investigation with external parties.

**Procedure to be followed where the OIG investigation indicates credible and substantive evidence of fraud and other serious irregularities**

37. This section deals with situations in which approved grants proposals are prepared for signing, or existing grants are being managed, while an investigation by the OIG is underway<sup>2</sup>.

38. The OIG will notify the Secretariat immediately where an investigation reaches a point where there is credible and substantive evidence of fraud, abuse, misappropriation or corruption connected with a Global Fund grant. In notifying the Secretariat of such decision, the OIG will (i) outline the nature of the allegations, (ii) the nature of the credible and substantive evidence and (iii) the potential risks for existing and new grants in the country and whether the risks are limited to a PR or have general implications for all grants in the country.

39. While the OIG is responsible for all aspects of an investigation, the decision on what actions to take in response to the outcome of an investigation lies purely with the Secretariat, as does the implementation of those activities.

40. In particular, the Secretariat will fully consider the advice and actions proposed by the OIG and take action based on such advice and recommendations. If the Secretariat does not consider the advice or a proposed action to be appropriate in the circumstances, a meeting will be held between the relevant Secretariat team and the OIG to discuss the Secretariat's views. A record of the meeting will be maintained by the OIG.

41. The Secretariat will communicate to the CCM and PR the decision on whether or not to put in place restrictions. The Secretariat will monitor compliance with any restrictions put into place and actions undertaken.

42. The Secretariat will cooperate with the OIG in the OIG's follow-up review of action taken in response to the investigation report.

**Risk assessment**

43. The Secretariat, in consultation with the OIG, will review the risks presented by the allegations being investigated with respect (i) to Board approved commitments for which grants negotiation are under way, (ii) disbursement of committed funding and (iii) funding already disbursed and held in country.

In conducting such a risk assessment, the Secretariat and the OIG will consider the following:

- (a) The nature of the alleged wrongdoing;

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<sup>2</sup> This section also applies to audits where the OIG has determined that there is credible and substantive evidence of fraud, misappropriation, abuse or corruption. In such situations, the audit takes on the nature of an investigation and this Protocol will apply. This section of the Protocol should be read together with the Board's decision GF/B19/DP25 which has established high-level principles to guide the Secretariat's risk assessment and management in such situations.



- (b) The materiality of the alleged wrongdoing (both by reference to financial exposure and the seriousness of the alleged wrongdoing);
- (c) At what level the wrongdoing was perpetrated (including whether it was perpetrated with the knowledge or tacit consent of superiors);
- (d) Whether the wrongdoing is limited or has generalized implications for the PR's oversight systems;
- (e) Whether the PR has taken immediate and effective action to stop the wrongdoing, investigate, take action against the perpetrators and implement measures to ensure that the wrongdoing is not repeated.

44. This list of considerations is not exhaustive and is intended to be illustrative only. Each case must be assessed on its own merits and particular circumstances.

45. The risk assessment will be conducted by the relevant Fund Portfolio Manager (FPM) in coordination with the Regional Team Leader and Unit Director, a Legal Team representative, representatives from the relevant supporting teams (Finance, Procurement, M&E) and the relevant OIG representative. This group will make its recommendations to the Director of Country Programs, with dissenting opinion or concerns being duly noted in the memorandum to the Director of Country Programs. The Director of Country Programs will confer with the Inspector General and then make a decision. However, only the Executive Director can decide to suspend a grant.

46. The Secretariat, in consultation with the OIG, will continue to monitor the situation and regularly review its risk assessment. In particular, through enhanced LFA review, the Secretariat will monitor compliance by the relevant PRs with measures imposed to manage identified risks. The Secretariat will also regularly review its suspension of disbursements.

### **Restrictions and risk mitigation measures**

47. In the light of the risk assessment, the Secretariat will consider what actions to take, including whether the risks identified can be mitigated or managed in an acceptable manner, and will inform the OIG of the actions it proposes to take.

### **Restriction on Signature of New Grants**

48. If the risks identified in the OIG investigation are limited to a PR, the Executive Director may restrict the signature of new grants with that PR. If the risks identified have general implications for all grants in the country, the Executive Director may restrict signature of all new grants in the country. It will be lifted in the circumstances outlined in this Protocol or on a determination of the Board.

49. Other Types of Restrictions may include:

- (a) The suspension of disbursements under existing grants in the affected country or countries; and
- (b) The temporary or permanent debarment of any entity under investigation from receiving grant funding or any other measure deemed appropriate and justified under the circumstances. The temporary or permanent debarment of suppliers is governed by the Global Fund's Sanctions Procedure.

50. In reaching its conclusions on whether to implement restrictions, the Secretariat will balance the following priorities:

- (a) The reputational, financial, legal and other risks to the Global Fund;
- (b) The Global Fund's core ethical values;
- (c) The Global Fund's zero tolerance policy towards corruption;
- (d) Principles of country ownership and accountability;
- (e) The impact of the proposed action(s) on the country's health systems;
- (f) The need to ensure that the provision of essential drugs and services for people in need is not unduly interrupted.

### **Reporting restrictions**

51. The Secretariat and OIG will report to the Board, through the Finance and Audit Committee (FAC), on restrictions on a regular basis in accordance with their respective responsibilities at FAC meetings.

52. In between FAC meetings, the Inspector General and Executive Director will report to the Board by notifying the Board regarding decisions to impose restrictions.

53. The information provided will include details of the restrictions imposed in relation to the grant(s) involved, the specific actions required to lift such restrictions and the action taken to guarantee the continuation of the provision of essential services.

### **Lifting restrictions**

54. In accordance with Board Decision GF/B19/DP25, if signature of a new grant with a nominated principal recipient has been restricted, the deadline for signature of a grant agreement shall automatically be extended by a period equal to the period of the restriction in the following limited situations: (i) an OIG investigation or audit by the OIG finds no wrongdoing, or (ii) in the opinion of the Secretariat and OIG, the wrongdoing is not material or the risks to Global Fund grant funds under the new grant are manageable, or (iii) a new principal recipient is identified for the grant under implementation arrangements that address the risks.

### **Communication of and follow-up on findings**

55. The OIG and the Secretariat will meet at the conclusion of an investigation to discuss the findings of the investigation and the OIG's recommendations. The OIG will also communicate the draft report to the Secretariat and provide an opportunity for the Secretariat to comment. The Secretariat will provide timely feedback to the OIG on its final report and actions proposed by the OIG.

56. The OIG will review, in consultation with the Secretariat, the risks presented by the allegations being investigated. The OIG will monitor the situation and regularly review the risk assessment.

57. Where the Inspector General considers it necessary to safeguard the integrity of an investigation, the notification requirements outlined above may be delayed. Certain specific information may be redacted from documents provided by the OIG where this is necessary to protect witnesses or to avoid compromise to current or future investigations or prosecutions.

## **Draft OIG investigation reports**

58. The OIG will share its draft report with Secretariat staff having a genuine need to have input on the particular case. This includes the Secretariat Focal Point and Legal Counsel and may also include FPM, Team Leader, Unit Director, Cluster Director, and representatives from Finance, M&E and Procurement depending on the particular case.

59. The Secretariat will provide its own response to the report's findings and recommendations in writing in a timely manner by (i) correcting any factual errors, (ii) providing a general high-level response, and (iii) commenting on the OIG's recommendations.

60. Comments and suggested changes made by the Secretariat will be fully considered and integrated into the report where the OIG agrees. Where there is disagreement, the comments of the Secretariat will be reflected in the report. The Secretariat's high-level response will be attached to the OIG report as a separate Management Response.

61. For investigations that have been concluded, communication of the final report is made in accordance with the OIG Disclosure Policy approved by the Board.

## **Reporting to the Board and committees**

62. The OIG will report to the FAC of the Board every six months on the level of the allegations made, the nature of reported mismanagement and unethical conduct, and the results of notable investigations undertaken.

63. The Secretariat will report to the relevant Board Committees and the Board every six months on actions taken by the Secretariat in response to risk management (grant and Secretariat operations) related to OIG investigations and audits.

64. The Secretariat will share a draft of such reports with the OIG at a reasonable time before it is issued to the Board for the OIG's review and comment.

## Annex 1: Memo: Reporting allegations of mismanagement and unethical conduct

# MEMO

**Date:**

XXXXXX

**To:** 

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All Global Fund Board Members, Staff, Country Coordinating Mechanism Members, Principal Recipients, Local Fund Agents

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**From:** Michel Kazatchkine                      John Parsons  
Executive Director                              Inspector General

**Subject:** 

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Reporting allegations to the Office of the Inspector General

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All staff, grant recipients and other stakeholders are reminded that they have a responsibility to report irregularities to the Office of the Inspector General (OIG), where those irregularities involve anyone engaged with Global Fund programs at the Secretariat, country level or among beneficiaries and suppliers to Global Fund programs.

Examples of matters that must be reported include:

- Theft or diversion of funds or other assets (including embezzlement, theft of assets procured with grant funds);
- Fraud (e.g. bribery, kickbacks, inappropriate gratuities, forged signatures, false travel claims, travel with no legitimate purpose);
- Knowingly communicating false information (including false financial or programmatic reporting and other misrepresentation of information) or inappropriate disclosure of information;
- Waste of resources (e.g. knowingly purchasing expired drugs, supplying faulty test kits);
- Actions damaging the Global Fund's reputation;
- Abuse of power or authority;
- Mismanagement;
- Inappropriate use of program assets;
- Non-compliance with the Global Fund Procurement Policies (including irregularities in tender processes);
- Maladministration (for example, failure to take proper action to rectify reported problems, failure to respond to complaints); and
- Product substitution and counterfeit drugs.

When you witness or learn about any of the matters listed above, you must act as soon as practicable and report the incident to the OIG either directly or via the OIG Integrity hotline.

Further guidance and links to the OIG's Integrity Hotline can be found on the OIG webpage: <http://www.theglobalfund.org/en/oig/>.

The Secretariat, Principal Recipients and Local fund Agents bear an added responsibility for reporting allegations of mismanagement they have received to the Inspector General.

To ensure that key personnel and partners are fully aware of their obligations to report relevant matters to the OIG, and do report such issues in a timely manner, all Regional Team Leaders, Principal Recipients and LFA's will be required to sign a letter of representation confirming that OIG has been informed of all allegations falling within the categories referred to above. This representation will be sought annually for each year ending 30 June. These representations will form the basis for the OIG's reporting to the Board about allegations of mismanagement and unethical conduct.

A sample of the representation letter is attached.

## Annex 2: Sample management letter of representation about reporting allegations of mismanagement and unethical conduct

Inspector General  
Office of the Inspector General  
The Global Fund to Fight AIDS, TB and Malaria

Subject: Letter of Representation concerning reporting of matters to the OIG

I am aware of my responsibility to report irregularities to the Office of the Inspector General (OIG), where those irregularities involve anyone engaged with Global Fund programs at the Secretariat, country level, or among beneficiaries and suppliers to Global Fund programs.

I understand that this includes:

- Theft or diversion of funds or other assets (including embezzlement, theft of assets procured with grant funds);
- Fraud (e.g. bribery, kickbacks, inappropriate gratuities, forged signatures, false travel claims, travel with no legitimate purpose);
- Knowingly communicating false information (including false financial or programmatic reporting and other misrepresentation of information) or inappropriate disclosure of information;
- Waste of resources (e.g. knowingly purchasing expired drugs, supplying faulty test kits);
- Actions damaging the Global Fund's reputation;
- Abuse of power or authority;
- Mismanagement;
- Inappropriate use of program assets;
- Non-compliance with the Global Fund Procurement Policies (including irregularities in tender processes);
- Maladministration (for example, failure to take proper action to rectify reported problems, failure to respond to complaints);
- Conflict of interest; and
- Product substitution and counterfeit drugs.

I confirm, to the best of my knowledge and belief, and having made the appropriate enquiries, the following.

1. Controls to prevent and detect mismanagement and unethical conduct have been established and are operating effectively;
2. OIG has been informed of any actual or suspected irregularities falling within the categories above.

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(Name of official having the responsibility for the reporting allegations to the OIG - for example: PR, LFA, Regional Team Leader)

### Annex 3: The role of the LFA

1. The role of the LFA in relation to issues of mismanagement and/or unethical behavior include:
  - a. Forwarding immediately to the OIG and relevant teams in the Secretariat any allegations or knowledge of situations involving Global Fund financed programs or Secretariat operations that relate to fraud, abuse, misappropriation or corruption or any of the other matters listed in paragraph 8;
  - b. Following-up on any suspicions as requested by the Secretariat to explore and verify the suspicion;
  - c. Providing the OIG with all requested information, and making all efforts to facilitate the OIG's access to documents and sites.
2. Where the information received by the OIG or Secretariat raises a suspicion but is insufficient to make a determination of whether the matter should be referred to the OIG, the Secretariat and OIG shall agree on appropriate further action, which may include tasking the Local Fund Agent (LFA) to explore and verify the suspicion. Where this occurs, the Secretariat will:
  - a. Draft, in cooperation with the LFA, the terms of reference for this exploratory work (ie, before any investigation is launched, and share them with the OIG for information and input as appropriate); and
  - b. Share the LFA's subsequent findings with the OIG.
3. Any additional responsibilities of the LFA in any specific investigation will be determined by the Secretariat and the OIG on a case by case basis. The Secretariat remains the primary client of the LFA and the costs of LFA work in relation to investigations will be funded through the LFA Budget managed by the Secretariat. Additional responsibilities of an LFA in investigations will be guided by the following principles:
  - a. The objectivity and independence of the LFA must be maintained. This is essential to ensuring the continuation of the LFA in the country;
  - b. The impact on LFA service-delivery outside of the investigation must be minimized. LFA services related to PRs and grants unaffected by the investigation must be able to continue unimpeded;
  - c. Any OIG proposal to involve the LFA in an investigation will be decided in agreement with the Secretariat and the LFA Central Coordination Team.
4. The Secretariat and the OIG will consult with the LFA Central Coordination Team in relation to additional responsibilities of the LFA, including:
  - a. in decision-making as to whether LFA involvement in the investigation is appropriate;
  - b. in drafting Terms of Reference for any LFA investigation-related work, which will be issued by the Secretariat;
  - c. on the composition and staffing arrangements of the LFA personnel involved in the investigation;
  - d. meeting to discuss the key findings and areas for further clarification and follow-up contained in the LFA's draft report.

5. The LFA Central Coordination Team will provide all written communications and reports to both the OIG and the Secretariat. Similarly, all OIG requests to the LFA will be copied to the FPM and the LFA Central Coordination Team.