

**POLICY FOR DISCLOSURE OF OIG REPORTS AND
OIG COMMUNICATIONS STRATEGY**

Purpose:

1. Seek Board approval of a revision to the Disclosure Policy of Reports Issued by the Office of the Inspector General, on the basis of an AEC recommendation.
2. Seek Board approval of a revision to the OIG Charter linked to the revision of the Disclosure Policy, on the basis of an AEC recommendation.
3. Inform the Board of the end-to-end process leading to the publication of OIG reports, as described in the OIG Communications Strategy.

PART 1: INTRODUCTION

- 1.1 This document presents a request for decision by the Board from the Audit and Ethics Committee regarding a revision of the Disclosure Policy of Reports Issued by the Office of the Inspector General (Disclosure Policy). This revision is needed to ensure consistency and alignment with the OIG Charter which was revised in 2013. It also serves to reaffirm the strong commitment to transparency and accountability of the Global Fund.
- 1.2 The AEC considered this question as part of its advisory function regarding issues related to the adequacy and effectiveness of Global Fund strategies and policies relating to the communication of OIG findings, with due consideration to the Global Fund's objectives of openness and transparency.
- 1.3 Conference calls were organized by the OIG in February to gather informal input from Board constituencies on the proposed changes to the Disclosure Policy, and a revised draft was circulated to the same audience for further comments on a draft incorporating the AEC's input.
- 1.4 A Question and Answers document on the proposed revisions is included as Annex 3 to this document.
- 1.5 The proposed revisions to the Disclosure Policy are an integral part of the development of an end-to-end strategy regarding the communication of OIG activities and findings. The OIG Communications Strategy is included as Annex 4 to this document.
- 1.1 The revised Disclosure Policy recommended by the AEC is included as Annex 1 to this document.
- 1.2 A version showing tracked changes from the draft version circulated in advance of the informal consultation of Board constituencies is included as Annex 2 to this document.

PART 2: DECISION

2.1 In accordance with this document and its attached annexes, the following decision point is presented to the Board for approval at the Thirty-First Board Meeting:

Decision Point: GF/B31/DP11 : Revision to the OIG Disclosure Policy and the OIG Charter

- 1. Based on the recommendation of the Audit and Ethics Committee, the Board approves the Policy for Disclosure of Reports Issued by the Inspector General, as revised and set forth in Annex 1 to GF/B31/12, which supersedes and replaces the disclosure policy adopted by the Board under GF/B20/DP23.***
- 2. Accordingly, the Board approves the following revision to Section 15 of the Charter of the Office of the Inspector General¹ (the “OIG Charter”) to align the OIG Charter with the revised Policy for Disclosure of Reports Issued by the Inspector General:***

***“15. Reporting: Final reports of Office of the Inspector General regarding its ~~external~~ assurance and investigations work will be posted on the Global Fund’s public internet site in accordance with the Board-approved ‘Policy for Disclosure of Reports Issued by the Inspector General’.* ~~Internal assurance findings will be promptly reported to the Executive Director and the AEC for internal action.~~”**

¹ Last amended by the Global Fund Board by electronic decision point on 19 March 2013 (B28/EDP/16), based upon the material set out in Electronic Report B28/ER/09 and titled “Revised Charter of the Office of the Inspector General, and the Terms of Reference of the Inspector General”.

**POLICY FOR DISCLOSURE OF REPORTS ISSUED
BY THE OFFICE OF THE INSPECTOR GENERAL**

Introduction

1. The Global Fund operates in a transparent and accountable manner, as set forth in its [Framework Document](#), its [Strategy](#) and its [Documents Policy](#). In light of these principles, final internal and external assurance, investigation, and Board reports of the Office of the Inspector General (“OIG”) are available publicly. However, the Global Fund also recognizes, as stated in its Documents Policy, that there may be exceptional circumstances where legal or practical constraints require restricted disclosure.
2. This Policy for Disclosure of Reports Issued by the Office of the Inspector General (this “Policy”) defines the principles governing disclosure of reports issued by the OIG and supersedes the Documents Policy where conflicts exist. The Documents Policy continues to apply to all other OIG records and documents.

General Principles

3. The OIG shall report on the activities it undertakes pursuant to its Charter and shall strive for full disclosure, accountability and transparency regarding its own activities, as well as those of the Secretariat and grant recipients.
4. Reports will be written to objectively and succinctly communicate the facts. The content of each report shall be shaped by:
 - a) The objectives and agreed scope of work of each OIG activity;
 - b) Verified and relevant key factual findings, assessments of such findings, and risk-prioritized recommendations or agreed management actions;
 - c) Relevant evidence or supporting details, as deemed appropriate; and
 - d) Comments, observations and compelling counter arguments underpinned with supporting evidence from relevant stakeholders.
5. All final internal and external assurance, investigation, and Board reports (“Final OIG Reports”) will be available publicly, in full, to the maximum extent possible, unless otherwise specified in this Policy.
6. Reports and other documents related to “Consulting Activities” and “Other Services” under the OIG Charter are deemed “records relating to internal deliberative process” under the Documents Policy. Therefore, they are not subject to mandatory public disclosure under this policy and the determination as to whether they are published will be decided by the Inspector General in consultation with the sponsor of the engagement.
7. In addition to individually published Final OIG Reports, the OIG provides the Board, through the Audit and Ethics Committee (“AEC”), with periodic summaries of its activities, including “Consulting Activities” and “Other Services”, and ad hoc matters that may not be captured in individual reports.
8. The OIG may collaborate with peer entities on certain investigations or assurance processes, and disclose and receive sensitive and confidential information as part of such efforts. The OIG may not be compelled to disclose information it deems confidential or sensitive and where the OIG might breach its engagements pursuant to the Whistle-blower Policy.

Publication Process

9. Upon completion of its internal processes, the OIG shall provide the AEC with a copy of each Final OIG Report. The AEC will have an opportunity to provide feedback on such reports, within one week, which will be considered by the OIG.
10. Thereafter, each Final OIG Report shall be distributed for information to all Board members, alternates and focal points and, after one week, shall be published on the Global Fund's public Internet site.
11. The Global Fund, the AEC and Board members, alternates and focal points shall maintain full confidentiality of each report until its publication.

Restrictions

12. In limited and exceptional circumstances the Inspector General may determine, in coordination with the leadership of both the AEC and the Board, that full public disclosure of a Final OIG Report may not be achieved in order to protect the interests of the Global Fund and its stakeholders or where legal or practical constraints exist. These cases may require postponing publication, redaction of the content, or restricting the distribution or the publication of a Final OIG Report ("Restrictions"). Circumstances warranting Restrictions may include, but are not limited to, situations which could:
 - a) Expose witnesses, whistle-blowers or other individuals to possible retaliation or other adverse consequences;
 - b) Interfere with or impede investigations or other activities by the OIG or other entities, or risk alerting subjects about pending investigations;
 - c) Needlessly expose the Global Fund to the risk of legal action; or
 - d) Aid the perpetration or contemplation of unlawful activities against the Global Fund.
13. In such cases, after seeking input from the Legal Counsel, the Inspector General will propose Restrictions to the leadership of both the AEC and the Board. The leadership of both the AEC and the Board, in consultation with the Inspector General, will consider the proposed Restrictions and determine the appropriate process for approving the proposed Restrictions based on the circumstances of each report.
14. Issues related to Restrictions shall only be discussed in closed or executive sessions of the Board or its relevant committee. Detailed information proposed for redaction or restriction shall be disclosed by the OIG only if the consideration of such information is relevant to the substance of such deliberations.
15. When a Final OIG Report is restricted in a way that nevertheless allows for publication in some form, the Publication Process described in this Policy shall be followed to the maximum extent possible.
16. The Inspector General and the Chair of the AEC shall regularly update the Board on all Restrictions to Final OIG Reports in executive session.

Response to public inquiries

17. The OIG respects procedural due process, which includes maintaining confidentiality of allegations and ongoing activities. Therefore, the Global Fund Board and the Secretariat, and those who have received or provided data related to ongoing OIG activity, will not disclose the nature, scope or substance of any OIG activities, either contemplated or in progress. Public statements are limited to assuring all audiences that relevant information has been passed on to the OIG.

This document shows changes between the document shared with the Board on 29 January and the Disclosure Policy in Annex 1 proposed by the AEC.

Policy for Disclosure of Reports Issued by the Office of the Inspector General

Introduction

1. The Global Fund operates in a transparent and accountable manner, as set forth in its [Framework Document](#), its [Strategy](#) and its [Documents Policy](#). ~~Consistent with this policy~~ ~~all~~ ~~In light of these principles, final internal and external assurance and, investigation, and Board~~ reports of the Office of the Inspector General (“OIG”) are available publicly. However, the Global Fund also recognizes, as stated in its Documents Policy, that there may be exceptional circumstances where legal or practical constraints require ~~limited~~ restricted disclosure.
1. ~~Concerning final~~ ~~OIG reports, This Policy for Disclosure of Reports Issued by the Office of the Inspector General (this document~~ “Policy”~~) defines the principles governing disclosure of reports issued by the~~ OIG and ~~supersedes the Documents Policy where conflict may~~ conflicts exist. The Documents Policy continues to apply to all other OIG records and documents.

General Principles

2. The OIG ~~reports~~ shall report on the activities it undertakes pursuant to its Charter. ~~Final reports issued by the OIG are available publicly in full wherever possible. The OIG strives and shall strive for full disclosure, accountability and transparency regarding its own activities, as well as those of the Secretariat and of grant recipients.~~
3. Reports ~~are~~ will be written to objectively and succinctly communicate the facts. The content of each report ~~is~~ shall be shaped by:
 - a) The objectives and agreed scope of work of each OIG activity;
 - b) Verified and relevant key factual findings, assessments of such findings, and risk-prioritized recommendations or agreed management actions;
 - c) Relevant evidence or supporting details, as deemed appropriate; ~~or~~ and
 - d) Comments, observations and compelling counter arguments underpinned with supporting evidence from relevant stakeholders.
4. ~~In exceptional circumstances the Inspector General may determine that full public disclosure is not in the best interests of the Global Fund. This can include postponing publication, redaction to the content or restricting the distribution or the publication of final reports or any other information to protect the interests of the Global Fund, people working for or on its behalf, or its stakeholders (“Restrictions”). This includes situations which could:~~
 - a) ~~Expose witnesses, whistle-blowers or other individuals to possible retaliation or other adverse consequences;~~
 - e) ~~Interfere with or impede other activities by the OIG or other entities;~~
 - f) ~~Needlessly expose the Global Fund to the risk of legal action; or~~

~~g) Aid the perpetration or contemplation of unlawful activities against the Global Fund.~~

~~5.4. The nature of All final internal and the reasons for the Restriction will be shared with the Auditexternal assurance, investigation, and Ethics Committee (“AEC”) and the Board reports (“Final OIG Reports”) will be available publicly, in full, to the maximum extent possible, unless otherwise specified in this Policy.~~

~~6.5. DocumentsReports and other documents related to “Consulting Activities” and “Other Services” activitiesunder the OIG Charter are deemed “Recordsrecords relating to internal deliberative process” under the Documents Policy. TheyTherefore, they are therefore not subject to mandatory public disclosure under this policy and their publicationthe determination as to whether they are published will be decided by the Inspector General in consultation with the sponsor of the engagement.~~

~~7.6. Over and aboveIn addition to individually published reportsFinal OIG Reports, the OIG also provides the Board, through the Audit and Ethics Committee (“AEC”), with periodic summaries of its activities, including “Consulting Activities” and “Other Services”, and ad hoc matters that may not be captured in individual reports.~~

~~8.7. The OIG may collaborate with peer entities on certain investigations or assurance processes, and disclose and receive sensitive and confidential information as part of such efforts. The OIG may not be compelled to disclose information it deems confidential or sensitive and where the OIG might breach its engagements pursuant to the Whistle-blower Policy.~~

Publication Process

~~9.8. Upon completion of its work following its internal finalization due processprocesses, the OIG providesshall provide the AEC with a copy of all finaleach Final OIG reportsReport. The AEC haswill have an opportunity to provide feedback on the reportsuch reports, within five business days thatone week, which will be considered by the OIG.~~

~~10.9. Thereafter the report is, each Final OIG Report shall be distributed for information to all Board members, alternates and focal points and, after five business days, isone week, shall be published on the Global Fund’s public Internet site.~~

~~11.10. The Global Fund, the AEC and Board members, alternates and focal points shall maintain full confidentiality of reportseach report until theits publication of the report.~~

Restrictions

~~12. In limited and exceptional circumstances the Inspector General may determine, in coordination with the leadership of both the AEC and the Board, that full public disclosure of a Final OIG Report may not be achieved in order to protect the interests of the Global Fund and its stakeholders or where legal or practical constraints exist. These cases may require postponing publication, redaction of the content, or restricting the distribution or the publication of a Final OIG Report (“Restrictions”). Circumstances warranting Restrictions may include, but are not limited to, situations which could:~~

- ~~a) Expose witnesses, whistle-blowers or other individuals to possible retaliation or other adverse consequences;~~
- ~~g) Interfere with or impede investigations or other activities by the OIG or other entities, or risk alerting subjects about pending investigations;~~
- ~~h) Needlessly expose the Global Fund to the risk of legal action; or~~
- ~~i) Aid the perpetration or contemplation of unlawful activities against the Global Fund.~~

12. ~~The OIG strives to accurately report on its activities and findings while respecting the principles set forth in Section 5 above. In exceptional circumstances, and in order to fully carry out its mission, the OIG may consider issuing a final report with Restrictions.~~
13. ~~In these instances, a request is made by the Inspector General to the leadership of the AEC and the Board, and includes~~In such cases, after seeking input from the Legal Counsel. The process to consider the Restriction request is then determined by, the Inspector General will propose Restrictions to the leadership of both the AEC and the Board. The leadership of both the AEC and the Board leadership, in consultation with the Inspector General, will consider the proposed Restrictions and determine the appropriate process for approving the proposed Restrictions based on the circumstances of each report.
14. ~~Issues related to Restrictions to OIG reports are considered~~shall only be discussed in closed or executive sessions by of the Board or its relevant governance bodies, committee. Detailed information proposed for redaction or restriction ~~is~~shall be disclosed by the OIG only if the consideration of such information is relevant to the substance of such deliberations.
15. When a ~~report~~Final OIG Report is restricted in a way that nevertheless allows for publication in ~~any~~some form, the Publication Process described in this ~~policy is~~Policy shall be followed to the maximum extent possible.
16. The Inspector General and the Chair of the AEC shall regularly give an update the Board on all Restrictions to final reports to the Board-Final OIG Reports in Executive Session. ~~In addition, the Inspector General, if he/she deems it appropriate, may communicate to the Board and its committees other documents that do not constitute final OIG reports under the same confidentiality principles.~~executive session.
17. ~~In accordance with its Charter, the AEC develops and approves the procedure to implement the Publication Process and the handling of Restrictions.~~

Response to public inquiries

- ~~18.~~17. The OIG respects procedural due process, which includes maintaining confidentiality of allegations and ongoing activities. Therefore, the Global Fund Board and the Secretariat, and those who have received or provided data related to ongoing OIG activity, will not disclose the nature, scope or substance of any OIG activities, either contemplated or in progress. Public statements are limited to assuring all audiences that relevant information has been passed on to the OIG.

QUESTIONS AND ANSWERS REGARDING THE COMMUNICATIONS STRATEGY AND DISCLOSURE POLICY

Purpose:

1. Provide the Board with context and information regarding the proposed revisions to the Disclosure Policy of Reports Issued by the Office of the Inspector General, in the form of questions and answers.

1. Why does the Office of the Inspector General (OIG) need a Communications strategy?

Under its charter, the OIG is required to have an “effective communications strategy to raise awareness of the risks facing the Global Fund”. The OIG Communications Strategy is therefore designed to be a comprehensive framework that covers all aspects of communication including with whom the OIG engages, which channels it uses and what core products it creates to communicate its findings to raise awareness of those risks.

2. Why is the revised Disclosure Policy presented with the OIG Communications Strategy?

The revised Disclosure Policy sets out the general principles of what the OIG communicates and to whom, so it is therefore a core component of the Communications strategy. As reports published by the OIG have an important impact on the reputation of the Global Fund, the Disclosure Policy is a key positioning and communication tool for the organization.

The OIG engages with many Global Fund stakeholders before it discloses the findings of its oversight work. One of the key elements of the OIG Communications strategy is the stakeholder engagement model that maps out the interactions between the OIG and key Global Fund audiences. This model ensures that OIG reports have been through the necessary safeguards and that the right people know about the report before it is disclosed.

3. Why is the OIG proposing a new Disclosure Policy for the Board?

The current policy has not been amended since 2009 and does not take into account changes made since the governance reform in 2011 or the Whistle-blower Policy in 2013. It is also more of a technical document, containing many details around the operational processes of disclosure, rather than a statement of basic policy principles.

Furthermore, the Disclosure Policy is inconsistent with the OIG Charter which, following the High-Level Independent Review Panel recommendations, was modified slightly in 2013 to limit the release of internal assurance reports to the Secretariat and the Audit and Ethics Committee (AEC) only. This made sense at the time because of the unprecedented number of internal audits of Secretariat processes which took place in 2013.

Building on discussions which began mid-2012, the OIG is now proposing to revise the Disclosure Policy and return to the original spirit of the policy whereby core OIG reports were published, including internal audit reports thus removing any ambiguity that existed last year.

The OIG is also proposing making a small change to its Charter to ensure both the Disclosure Policy and the OIG Charter are consistent.

4. Why change now?

There is a growing trend today towards more transparency among peer organizations. Specialized UN agencies (UNDP, UNESCO, WFP, and others) have started publishing their internal audit reports and more are following. As a backdrop, transparency is high up on the global agenda as shown at the last G8 meeting in June 2013 where it was one of the key themes discussed.

Right from its genesis, the Global Fund was indeed a pioneer of transparency as all OIG outputs were available on the website. The revised Disclosure Policy will allow the Global Fund to reconfirm its strong commitment to transparency and accountability. In this way, through the OIG, the Global Fund can show all stakeholders that it is making effective use of the funds with which it is entrusted.

5. In what cases will the OIG restrict disclosure of its findings?

The OIG will restrict or delay the publication of a report if it exposes any individual to possible retaliation or adverse consequences, if it interferes with other investigations by the Global Fund or other entities, if it exposes the Global Fund to excessive legal risks, or if it aids anyone contemplating unlawful activities against the Global Fund.

The revised policy proposes to maintain the current mechanism by which the Inspector General first consults with the AEC and Board leadership on possible restrictions to OIG reports before making a formal request to restrict publication of a report. This ensures that the Inspector General continues to have the authority to report independently but also builds in a safeguard to ensure that sensitive issues have been discussed with a broader range of stakeholders, to inform the Inspector General's request. Members of the Board can also be invited to the discussion by the AEC and Board leadership if appropriate, and will in any event be informed of the outcome of the discussion if it results in a request for restrictions. This stage is embedded in the stakeholder engagement model in the OIG Communications Strategy.

It is worth noting that the current restrictions procedure has only been used once since the OIG was established in 2005. It is not expected that this procedure will become more frequent under this revised policy.

Nevertheless, the revised Whistle-blower policy, and the Global Fund strategic focus on human rights issues, may result in more allegations containing sensitive information relating to specific individuals. Including such information in reports, or even discussing such information within a group would not be in the best interests of the Global Fund, would be at odds with our commitment to whistle-blower protection and would not materially contribute to transparency and accountability of the institution.

6. What are the main changes proposed to the Disclosure Policy?

As mentioned, the current policy contains many details concerning the operational processes of disclosure. As the last amendment was in 2009, it does not take into account the 2011 governance reform that created the AEC and tasked it with the development and approval of the approaches for the release and communication of OIG reports.

As a result, the proposed revision makes the following three principal changes:

1. It restates the original principles of transparency and accountability and clarifies the Global Fund's strong commitment to those values through the work of the Inspector General. (Previously the principles were lost in the detail of operational processes and the mechanics of disclosure).
2. It allows the AEC to define the processes associated with disclosure and publication, as per its Charter. (Previously, the AEC was absent from the document).
3. It puts in place more checks and safeguards and allows for more time to ensure that full report disclosure will not damage the interests of the Global Fund or its stakeholders. The AEC will have one week to comment on the report and give feedback if necessary. The report will then be distributed to all Board members, including alternates and focal points, for another week before final publication. (Previously, the AEC was absent from the process and Board members only had 72 hours from an official policy perspective.)

7. What hasn't changed in the revised Disclosure Policy?

The key principles to the Disclosure Policy remain the same, namely: the independence of the Inspector General and his/her authority to publish reports; the principle by which the Inspector General can request restrictions to the reports from the governance bodies; and the principle by which the Board is informed of those restrictions.

8. Will there be different versions of OIG reports for different audiences?

It is not necessary to have different versions of OIG reports as a single report should be able to provide enough evidence to back up any key findings without drowning the reader with too much detail. More factual details can be provided in annexes if necessary. Working papers that support the report are also available to the Secretariat for recoveries and follow-up actions with subjects/auditees.

9. Who is the main audience for OIG reports?

As the Inspector General reports directly to the Board through the AEC committee, these governance bodies are the main audiences for OIG reports. However, other key stakeholders, including the Secretariat and actors in country, are also important audiences for the OIG. All these stakeholders are catered for in the stakeholder engagement model in the OIG Communications Strategy.

10. Does a revised Disclosure Policy have any impact on other policy documents?

Yes, as mentioned above, one sentence will have to change in the OIG Charter to ensure it is aligned with the revised Disclosure Policy concerning the release of internal assurance reports. As a result of the proposed amendments, the OIG Charter, the Whistle-blower Policy and the Disclosure Policy will all be internally consistent.

11. Is it possible to see the tracking changes between the revised Disclosure Policy and the previous version?

Although the outline and basic principles of the policy have not changed, the text itself has been revised in depth and the language made consistent with other policy documents. Given

that almost all the text is new, a tracked changes version would just show the entire document as a revision and would not be helpful to the reader. Below, however, is a table showing what has changed in detail, paragraph by paragraph:

Paragraph Number Reference		Explanatory Notes
November 2009	Proposed Revision	
1	1	No substantive change. The enumeration of reasons for restrictions was removed to focus on the principle of disclosure. Reasons for restriction are captured in section 5 .
2	2	No substantive change. Removed clarification regarding OIG staff being Fund staff, as it is now evident.
3	3	Enumeration of deliverables/activities was replaced by a reference to the activities defined in the Charter. This is described in the Charter and should not be repeated to avoid potential disconnect between the documents in case of amendment. See also section 7, which clarifies reporting on activities not typically resulting in standalone reports.
4	12	The issues related to restrictions were grouped under a common section. The reasons for restriction were grouped and generalized to principles to support effective decision making by the IG. Added the principle of protection of the GF's and Stakeholder's interests Added the possibility for the IG to delay disclosure, rather than avoid it, which is especially relevant in the case of interference with other investigations.
N/A	4	Addition of a clarification regarding the expected content of reports and the extent of the normal disclosure.
	5	Statement of principle regarding the disclosure of reports of internal and external audit and reviews, investigations and Board reports. Reporting on other activities of the OIG is also guaranteed through section 7.
N/A	6	Specific treatment for OIG activities related to Consulting and other Services. Such exception is needed to give full effect to the mandate of the OIG to conduct such activities in a constructive and effective manner. These activities are approved by the AEC through the OIG work plan.
N/A	7	Addition of an expectation of disclosure regarding all OIG activities to the Board. This has in practice been done through Board reports.
N/A	8	Clarification that OIG can collaborate with other entities during its work even if it involves sharing information, under confidentiality arrangements.
5	12, 16	First sentence is deleted; not a general principle and is/was captured in the Restricted Reports sections. Second sentence is captured in section 16.
6	13, 16	Substantially modified. Given the nature of expected restricted information, especially whistle-blower/informant related data, it would not be appropriate to have this information disclosed to Board and Committee members in most instances, and never to constituencies as a whole. The IG and AEC Chair will in any event notify the Board of the

Paragraph Number Reference		Explanatory Notes
November 2009	Proposed Revision	
		redactions and restrictions.
7	17	Changes in language requested by the Head of Communications.
N/A	9	Recognizing the role of the AEC in the normal publication process and defining how and when their input is considered.
8	10	Changed the delay to a week, to allow for different working days in the countries in which governance bodies' members operate.
N/A	8	Addition of a clarification based on whistle-blower policy commitments
9, 10, 11	13,14	Moved to the Restricted Reports section. Simplified to the principle of consultation with the Legal Counsel. Case by case assessment of the best process to ensure fullest disclosure.
12,13	13,14,15	<p>Deletion of the detailed escalation process by a statement of principle regarding AEC and Board leadership determining the process to reaching an agreement on the request for restriction. Existing process may therefore still be followed if relevant and appropriate in the view of AEC and Board leadership.</p> <p>Clarified that the Board is to be informed of all redactions.</p> <p>Addition of a provision regarding the possibility for the IG to communicate other information in confidence to the Board.</p> <p>Deletion of the reference to virtual process as current BOPS address this adequately</p>



Communications Strategy

for the Office of the Inspector General
of the Global Fund to Fight AIDS,
Tuberculosis and Malaria

// Led by an Inspector General, the Office of the Inspector General [...] has and implements an effective communications strategy to ensure its activities raise awareness of identified risks in Global Fund financed programs. //

From the Charter of the Office of the Inspector General



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Objectives

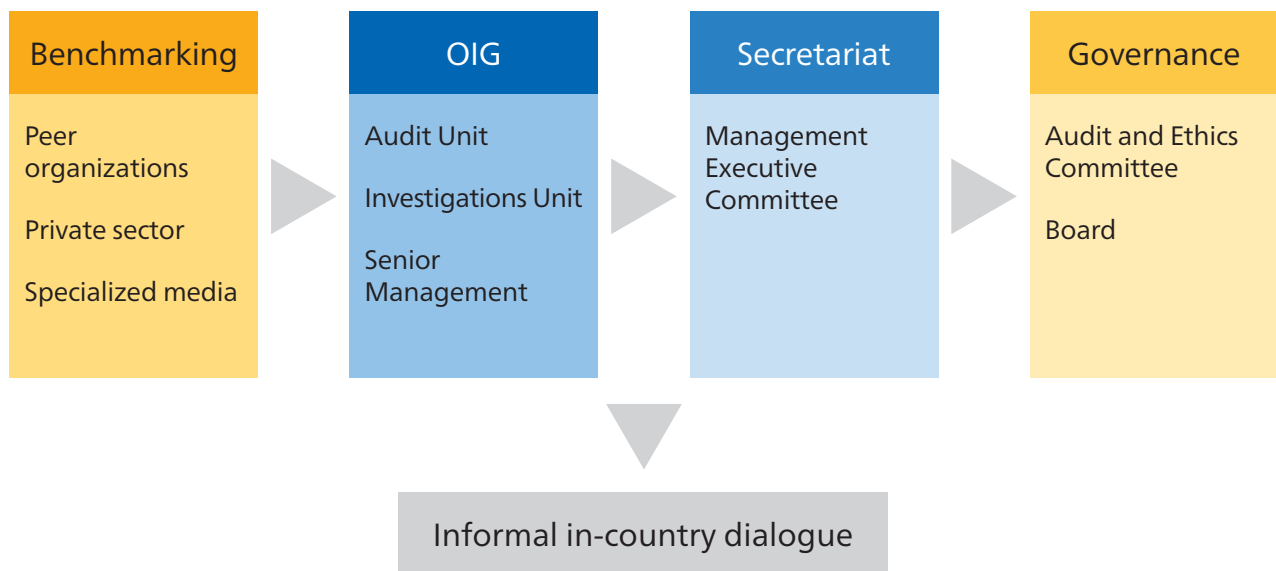
The Office of the Inspector General (OIG) Communications Strategy has five principal objectives:

- To ensure the **right people know about the risks** facing Global Fund financed programs so they can take the necessary preventive measures and corrective action.
- To foster a culture of **full transparency and accountability** to get the most impact out of every dollar.
- To clarify the **engagement model with key stakeholders** and put in place the necessary safeguards before the publication of OIG products.
- To better **define and design OIG core products** so they have more impact.
- To establish the **best channels of communication** for OIG findings and to encourage whistle-blowers to come forward.



Consultation process

The OIG Communications Strategy was built up through a six month process involving an initial benchmarking stage followed by consultation with some of the stakeholders who make up the Global Fund.



POLICIES AND PROFESSIONAL STANDARDS

Whistle-blowing Policy

Disclosure Policy

International Standards for Internal Auditing

Uniform Guidelines for Investigations

Annual External Quality Assurance

Policies and Professional Standards

Established in 2005, the OIG is an independent yet integral part of the Global Fund. It is accountable to the Board through its Audit and Ethics Committee and serves the interests of all Global Fund stakeholders.

OIG activities are conducted in conformance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors and the Uniform Guidelines for Investigations of the Conference of International Investigators. These activities are reviewed every year by an external quality assurance provider, covering both the audit and investigations units, to ensure that the highest standards are maintained.

The OIG Communications Strategy is underpinned by two key Board documents: the Whistle-blowing Policy and Procedures (approved in November 2013) and the revised Policy for Disclosure of Reports Issued by the Inspector General (approved in March 2014).

The revised policy goes back to basic principles and reaffirms the Global Fund's commitment to transparency and accountability.

In this way, through the OIG, the Global Fund can show all stakeholders that it is making effective use of the funds with which it is entrusted.

Messaging

The OIG Communications Strategy has two priority messages:



"The OIG reports on the activities it undertakes pursuant to its Charter. The OIG strives for full disclosure, accountability and transparency regarding its own activities, as well as those of the Secretariat and of grant recipients."

(from the revised Disclosure Policy)

"The OIG believes that every dollar counts and has zero tolerance for fraud, corruption and waste. Through its whistle-blowing channels, the OIG encourages all to come forward to point out any irregularities that prevent Global Fund resources from reaching those who need them."

(from the OIG website)



CORE PRODUCTS

Audit Reports

Investigation Reports

Board Reports

Core Products

The OIG proposes a suite of three core products to communicate its key findings to its stakeholders:

- Audit Reports
- Investigations Reports
- Board Reports

OIG reports usually result in recommendations or agreed actions with the Secretariat to improve Global Fund processes and systems. Each action is assigned a due date and a person responsible depending on the priority and urgency of the issues. These issues are then tracked and validated in a monthly OIG report sent to the Secretariat Management Executive Committee.





Product principles

OIG products adhere to 7+1 principles using the mnemonic device **REINVIGOR-8**

- Relate to their audience
 - Encourage good behavior and deter bad
 - give **IN**sight into the root causes
 - provide **VI**able and compelling evidence
 - Get to the point
 - are **OU**tcome-focused
 - differentiate **RI**sks between major and minor, specific and systemic
-
- 8** OIG products are released in a timely manner

New Audit and Investigation Report Templates

New audit and investigations reports templates have been developed as part of the OIG Communications Strategy. The new templates are designed to embed the REINVIGOR-8 principles.

New features consist of:

- Shorter, more concise, main-message-first reports.
- Agreeing corrective actions with the Secretariat before publication.
- Concentrating on the key, material risks.
- New vocabulary, agreed with the Secretariat, to categorize problematic expenditures and ensure clarity in reporting.
- Setting the right tone and balance by mentioning good practice if relevant.
- Encouraging 'good behavior' with two new features in audit reports: a new section entitled 'Self-identified findings' and a new five-level ratings table which gives credit where there is a plan in place to address the issues (see below).

General Audit Rating Classification

Highly Effective	No significant issues noted. Internal controls, governance and risk management processes were adequate, appropriate, and effective to provide assurance that objectives should be met.
Generally Effective	Some significant issues noted but not material to the overall achievement of the strategic objective within the audited environment. Generally, internal controls, governance and risk management processes were adequate, appropriate, and effective. However, there is room to improve.
Full Plan to Become Effective	Multiple significant and/or (a) material issue(s) noted. However, a full SMART (Specific, Measurable, Achievable, Realistic and Time-bound) plan to address the issues was in place at the time audit Terms of Reference were shared with the auditee. If implemented, this plan should ensure adequate, appropriate, and effective internal controls, governance and risk management processes.
Partial Plan to Become Effective	Multiple significant and/or (a) material issue(s) noted. However, a partial SMART plan to address the issues was in place at the time audit Terms of Reference were shared with the auditee. If implemented, this plan should improve internal controls, governance and risk management processes.
Ineffective	Multiple significant and/or (a) material issue(s) noted. Internal controls, governance and risk management processes were not adequate, appropriate, or effective. They do not provide assurance that objectives will be met. No plan to address the issues was in place at the time audit Terms of Reference were shared with the auditee.

CHANNELS

Whistle-
blowing hub

Influencers and
Partners

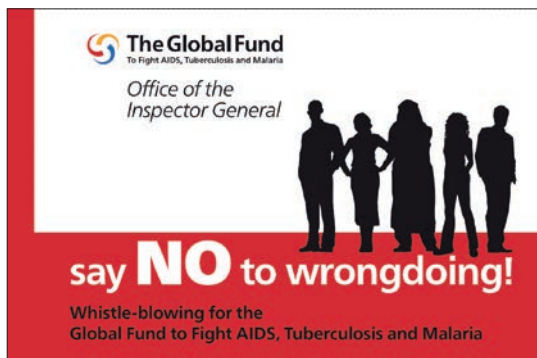
Web

Events

Media and
Social Media

Training

Channels



A main two-way channel for the OIG Communications Strategy is its whistle-blowing hub. The hub is made up of several channels (a special hotline, an online form, referrals from the Secretariat...) to encourage complainants to come forward with information about suspected wrongdoing in Global Fund financed programs. The OIG guarantees protection for all whistle-blowers.

The OIG Communications Strategy also uses other channels which mirror and complement the Global Fund Communications Strategy with a particular focus on promoting transparency and accountability. These channels include:

- Internet and intranet.
- Media and social media outlets are also covered by the general Global Fund media strategy.
- Training events for grant recipients, Secretariat Country Teams and Local Fund Agents.
- Partners and influencers in the global community concerned with transparency and accountability who act as amplifiers of OIG findings.

STAKEHOLDERS

Audit and Ethics Committee
and Board

Secretariat

Grant implementers

Country Coordinating
Mechanisms

Local Fund Agents

External Auditors

OIG Stakeholder Engagement Model

The OIG has mapped out its engagements and interactions with key stakeholders. On the next page, the audit process is shown, from planning to publication, with seven stages and six safeguards to ensure that the report has gone through the necessary checks before being published. The investigation process involves nine stages and eight safeguards from the time an allegation is received to the publication of the final report.

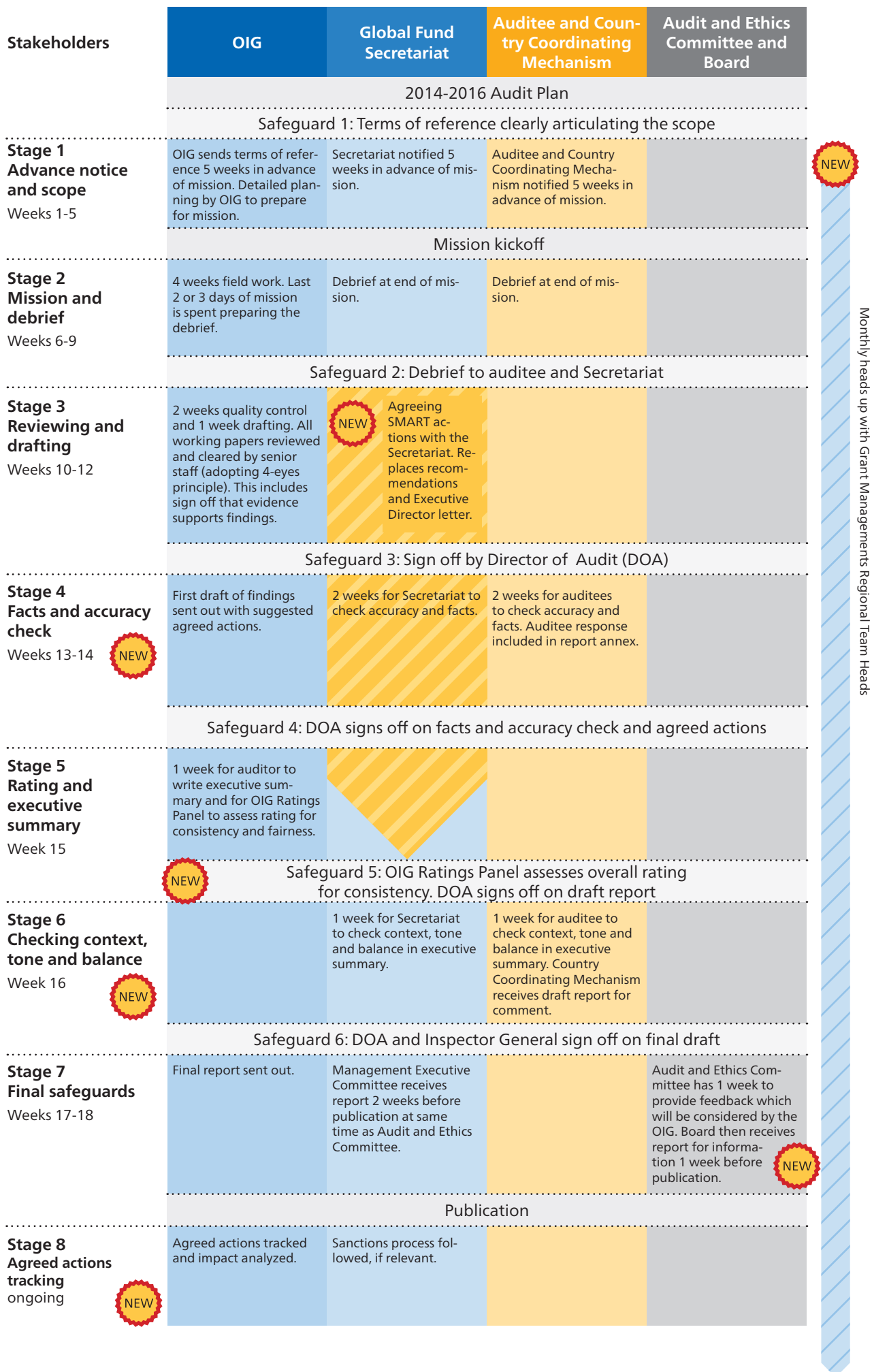
The new model has many new features including:

- A new stage for fact-checking before the final rating.
- Replacing OIG recommendations to the Secretariat with agreed corrective actions.
- A robust post-publication tracking system to ensure agreed actions are implemented in a timely manner.

Also new is the timing of the sanctions process, if any, which, as agreed with the Sanctions Panel, is now triggered upon publication of the report.

Stakeholder Engagement Model - Audit

Audit



Stakeholder Engagement Model - Investigations

Stakeholders	OIG	Global Fund Secretariat	Subject/In country actor	Audit and Ethics Committee and Board
Allegation received				
Stage 1 Allegation intake, screening and allocation 48h	Screening process checks if allegation is within OIG mandate, if it is specific, credible, verifiable with material implications.	When necessary, investigator consults with Country Team to get further relevant information.	When necessary, investigator may consult with Local Fund Agent, Country Coordinating Mechanisms. OIG may also contact whistle-blower directly.	
Safeguard 1: Director of Investigations (DOI) has oversight of case creation				
Stage 2 Initial desk based research Weeks 1-5	Initial desk based research resulting in Investigation/ Mission Plan(s).	When appropriate, advance notice given to Country Team of impending mission.	When appropriate, advance notice given to Country Coordinating Mechanisms, grant implementers and Local Fund Agents of impending mission.	
Safeguard 2: DOI signs off on Investigation/Mission Plan(s)				
Stage 3 Closure Memorandum at any point	If the allegations cannot be substantiated, OIG closes case with Closure Memorandum.	Closure Memorandum can lead to agreed actions with Secretariat.	Whistle-blower informed if case is closed. When appropriate, subject(s) also informed.	Data concerning case closure is reported to the Audit and Ethics Committee and Board in OIG Progress Reports.
Safeguard 3: DOI signs off on Closure Memorandum and agreed actions				
Stage 4 Mission Weeks 6-9	Mission takes 2-3 weeks on average. Verification of allegations.	Secretariat notified if there is credible evidence.	Subject(s) interviewed and their data analyzed.	
Safeguard 4: Secretariat notified of credible evidence of fraud and abuse				
Stage 5 Drafting and review of findings Weeks 10-12	If allegations can be substantiated, first draft of investigation findings.			Audit and Ethics Committee and Board given advance notice of highly sensitive cases if there is credible and substantive evidence of wrongdoing.
Safeguard 5: First draft of findings reviewed by Team Leader and DOI				
Stage 6 Facts and accuracy check Weeks 13-14	Individual investigation findings sent out to the relevant subject(s) of investigation.		2 weeks for subject(s) of investigation to check facts and accuracy. Subject response included in report annex.	
Safeguard 6: DOI signs off on facts and accuracy check				
Stage 7 Report Consolidation Weeks 15-16	2 weeks to consolidate findings into draft report. Root causes analysed.	Agreeing SMART actions with the Secretariat. Replaces recommendations and Exec. Director letter.		
Safeguard 7: DOI signs off on draft report				
Stage 8 Checking context, tone and balance Weeks 17-18	Draft report sent to Secretariat for context, tone and balance check.	2 weeks for Secretariat (including Group Legal) to check report for context, tone and balance.	Country Coordinating Mechanism receives report for comment.	
Safeguard 8: DOI and Inspector General sign off on final report				
Stage 9 Final safeguards Weeks 19-20	Final report sent out.	Management Executive Committee receives report.		Audit and Ethics Committee has 1 week to provide feedback which will be considered by the OIG. Board then receives report for information 1 week before publication.
Publication				
Stage 10 Agreed actions tracking ongoing	Agreed actions tracked and impact analyzed.	Sanctions process followed, if relevant.	Referrals to National Authorities and anti-corruption bodies when necessary. Whistle-blower informed that case is now closed.	

NEW

Monthly heads up with Grant Management Regional Team Heads who are notified of any credible and substantive evidence of fraud and abuse

NEW

NEW

NEW

NEW

NEW

Recovery process

Sanctions process

Stakeholder #1: The Audit and Ethics Committee and the Board

Principles of engagement

- Raising the debate to have the right high-level conversations.
- Providing assurance over the management of the key risks facing the organization.
- Building in time for the Audit and Ethics Committee and the Board to consider reports, as a safeguard before publication of reports.
- Clarifying the Audit and Ethics Committee's role in the report issuing process through the development of consistent approaches to disclosure and publication.
- Giving advance warning of sensitive cases to key stakeholders.

Stakeholder #2: The Secretariat

Principles of engagement

- Working towards a common goal.
- Agreeing corrective actions together.
- Encouraging good practice and rewarding self-reform.
- Formalizing the reporting process and timelines
- Building in a separate stage for fact-checking and accuracy.
- Regular meetings to anticipate and flag sensitive cases.

Stakeholder #3: In-country actors (Grant implementers and Country Coordinating Mechanisms)

Principles of engagement

- Encouraging implementers to use Global Fund grants effectively and responsibly.
- Auditees or subjects of an investigation are given the opportunity to comment on facts following OIG audit or investigations.
- Auditees or subjects' responses are included in the final report.
- Country Coordinating Mechanisms are given advance notice of the mission and see the final report before publication.
- Whistle-blowers and complainants are encouraged to come forward and their identity is protected.

Stakeholder #4: Local Fund Agents and External Auditors

Principles of engagement



- Local Fund Agents are part of a combined assurance model which includes external and internal auditors of grant recipients, donor assurance providers and Supreme Audit Institutions.
- The OIG engages with all of these providers to assess the level of assurance that can be expected, better use its resources and balance the scope of its work.
- Local Fund Agents are a key source for initial allegations and intelligence regarding wrongdoing in programs financed by the Global Fund.
- Local Fund Agents are usually mandated by the Secretariat (in consultation with the OIG) to follow-up on agreed actions.
- The OIG may also mandate Local Fund Agents directly to conduct ad hoc work on its behalf.

Implementation of the Communications Strategy

Below are the key 2014 milestones for putting in place the OIG Communications Strategy:



- Endorsement of the OIG Communications Strategy.
- Stakeholder engagement model is implemented.
- Tracking agreed actions with the Secretariat.



- First reports published in the new templates.
- Refreshing the OIG website and whistle-blowing channels.
- Explaining how the OIG works through simple, didactic video.
- Tracking agreed actions with the Secretariat.
- Backlog of Investigation 'Legacy Cases' cleared and published in the new formats.



- Global multimedia Whistle-blowing campaign.
- Training events for grant recipients, Country Coordinating Mechanisms, Secretariat Country Teams and Local Fund Agents.
- Tracking agreed actions with the Secretariat.



- Special event to celebrate the UN International Anti-Corruption Day on 9 December.
- Tracking agreed actions with the Secretariat.

OIG Communications Strategy at a glance



Photos:

- Page 1 top A doctor shows a patient diagnosed with TB an x-ray of her chest at St. Peter's Hospital in Addis Ababa, Ethiopia.
The Global Fund / John Rae
- Page 1 bottom India has, with Global Fund support, succeeded in scaling up ART provision. More HIV-positive children are being treated as a result.
The Global Fund / John Rae
- Page 2 A patient gets registered at Ywa Ngan Township Hospital in Myanmar. The hospital offers health services for patients with HIV, TB and malaria. It is currently under renovation with support from the Global Fund.
The Global Fund / John Rae
- Page 3 A meeting of the Country Coordinating Mechanism (CCM) at the Ministry of Health in Jakarta, Indonesia
The Global Fund / John Rae
- Page 7 At the Rwesero Health Center in Rwanda, a mother has her 6-month-old baby with fever examined by a doctor. The child is to be tested for malaria.
The Global Fund / John Rae
- Page 14 A member of the medical staff at the Pathein Gyi TB Hospital in Mandalay takes notes of patients in the MDR-TB ward. The hospital offers free treatment for TB, thanks to Global Fund support.
The Global Fund / John Rae

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