

The Global Fund: Anti-Corruption, Transparency and Accountability

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Abstract

Background: The Global Fund to Fight AIDS, Malaria and Tuberculosis has been a key international organization in improving the health of those affected by the three big diseases. It was created during a time of health crisis and did not have the necessary anti-corruption, transparency, and accountability (ACTA) structures in place to prevent fraud and corruption in its grants, which resulted in misuse of funds by grant recipients and loss of donor confidence in 2011. Almost one decade later, this paper seeks to describe the ACTA mechanisms within the Global Fund and their results.

Results: At the highest level, the Board of Directors has restructured the Global Fund's governing committees in 2011 and in 2016 to its current Audit and Finance, Ethics and Governance, and Strategy Committees. This has helped to delineate committee mandates and to strengthen the Board's oversight and direction on operations. In addition, the Global Fund has adopted a rigorous risk management framework and has worked risk mitigation into all aspects of functioning. An Ethics and Integrity Framework was adopted in 2014 and an Ethics Office was established in 2016, resulting in increased conflict of interest disclosures and greater ethics considerations within the Global Fund. The Office of the Inspector General of the Global Fund has been effective in performing internal and external audits and investigations on fraud and corruption, suggesting changes to mitigate future risks, and implementing novel initiatives, such as the *I Speak Out Now!* campaign to encourage whistleblowing and to educate on signs of fraud and corruption. Finally, the "eyes and ears" of the Global Fund, the Local Fund Agents, have been involved in exposing fraud and corruption during the implementation of Global Fund grants. These mechanisms have reduced grant-related risks and procurement fraud in particular.

Conclusions: Over the past decade, the Global Fund has developed a number of ACTA mechanisms. It will be critical that the Global Fund continues to monitor and evaluate how effective these mechanisms are and to make changes, when and where needed.

Introduction

The Global Fund to Fight AIDS, Malaria and Tuberculosis ("The Global Fund") was established in January 2002 as a global institution to pool donor money and to rapidly disburse grants to countries in need for procuring medicines for its populations. Since then, the Global Fund has been instrumental in fighting these three major diseases globally. The Global Fund has provided 18.9 million people with antiretroviral therapy, 5.3 million people with tuberculosis treatment, and 131 million insecticide treated nets for prevention of malaria in 2018 and it estimates that as of 2018, it has helped to save 32 million lives globally (1).

Despite the above outcomes, the Global Fund has had to overcome corruption and fraud in the implementation of its grants, which undercut some of its desired results (4). Indeed, in January 2011, the Associated Press (AP) exposed how the Global Fund had serious corruption challenges to address in its funding for its beneficiaries as evidenced by the misuse of US\$ 34 million of its funds by four beneficiary countries (5–7). As a result, the Global Fund faced a significant crisis of lost of donor confidence, with Sweden, Germany, Denmark, and the European Commission all freezing their funding until the Global Fund demonstrated that it was addressing its vulnerability to corruption and fraud in its funding disbursements (8, 9). This compelled the Board of the Global Fund to establish a "High-Level Independent Review Panel" (HLP), which would "review and evaluate

the Global Fund's related policies, procedures, practices, control systems, and oversight mechanisms/structures" to assess their effectiveness and susceptibility to fraud (7). Since the HLP report, the Global Fund has reworked its governance structures and improved its anti-corruption, transparency, and accountability (ACTA) mechanisms. This paper seeks to explore the following two questions: 1) What ACTA mechanisms has the Global Fund put into place? 2) Are we able to identify results from these mechanisms?

Methods

This paper is a follow-up to a broader exploration of the ACTA mechanisms and institutes employed by international organizations including the World Health Organization, the World Bank Group, the United Nations Development Programme, and the Global Fund (10). This paper builds upon previous findings through providing an in-depth description and analysis of the specific ACTA mechanisms employed by the Global Fund.

Our methods consisted of the following: firstly, the organizational structure of the Global Fund, its anti-corruption, transparency, and accountability mechanisms, and its investigations unit were reviewed. Following this, the most current documents, policies and reports that were found on the websites of the Global Fund and its Office of the Inspector General as of April 7, 2020 were also reviewed. Further searches on the Global Fund's website were guided by key terms used in those documents. A literature review was also performed on SCOPUS, PubMed, EMBASE, and MEDLINE databases with the key search term "Global Fund' AND (corruption OR fraud)" on April 7, 2020 without date restriction. This search revealed 11 hits on SCOPUS, 10 hits PubMed, nine hits on EMBASE, and eight hits on MEDLINE. After removing duplicates, 12 unique articles and relevant papers were selected based on a screening of the abstract for corruption and fraud within the Global Fund and its grant beneficiaries. These searches also led to the discovery of the Associated Press' 2011 article and the Global Fund's Recoveries Reports. The same search term on Google led to the Aidspan website, an independent observer of the Global Fund. Further articles relating to the Associated Press story were found using the following search term in Google: "Global Fund Associated Press 2011."

Findings

Over the past decade, the Global Fund has made significant advances to its ACTA mechanisms. At its core, the Global Fund has a "commitment to zero tolerance to corruption" and it recognizes that corruption and fraud "corrode public health institutions and systems and facilitate human rights abuses, ultimately stunting the quality and quantity of interventions needed to save lives" (11, 12). This is an ambitious goal. Still, efforts have been made by the Global Fund to work towards it.

To begin with, the Global Fund has a framework by which it funds the fight against AIDS, tuberculosis, and malaria that integrates multiple levels of control. The Fund's framework aims to minimize an in-country presence and to give countries ownership of their grants in the hopes that Global Fund funded programs will have "an extensive degree of local control [to] engender a commensurate acceptance of responsibility and accountability for expenditure and results" (4). The Global Fund defines country ownership as "people determin[ing] their own solutions to fighting these three diseases, and tak[ing] full responsibility for them" in their own local contexts (13). Additionally, flowing from the idea of country ownership of grant implementation

is the notion of country ownership of anti-corruption responsibilities in that “country stakeholders are the ultimate owners of the fight against the three diseases [and that] they also own the responsibility to prevent, detect, and respond to Prohibited Practices in their activities supported by the Global Fund” (11).

More specifically, each country has a Country Coordinating Mechanism (CCM), which is composed of representatives from the public and the private sector (4). The CCM composes grant proposals specific for that country, which it then submits to the Global Fund (4). The CCMs are responsible for fulfilling the “Code of Ethical Conduct for Country Coordinating Mechanism Members,” which was approved on April 2019 and has stipulations regarding anti-fraud and anti-corruption measures, such as restrictions to mitigate conflicts of interest and a requirement to “prevent corruption”, “detect corruption”, “stand up to corruption”, and report corruption to the Global Fund (14). The CCM also appoints a Principal Recipient (PR) to oversee implementation of the grant; the PR may additionally take on sub-recipients (SRs) to implement more specific aspects of each grant (4). These recipients of Global Fund grants also have anti-fraud and anti-corruption responsibilities under the “Code of Conduct for Recipients of Global Fund Resources” approved on July 2012 (15).

The Global Fund’s framework promotes country accountability and incorporates multiple levels of control by requiring that CCMs and recipients of Global Fund grants implement their own individual ACTA controls. Significantly, country accountability is also coupled with the Global Fund’s own ACTA mechanisms, such as a robust whistleblowing policy, detailed audits and investigations, conflict of interest disclosures, and risk management strategies to mitigate fraud and corruption, which have evolved over time, particularly after the HLP report. The Global Fund’s various ACTA mechanisms are described below, including the Board of Directors of the Global Fund and its executive committees, risk management and ethics within the Global Fund, the Office of the Inspector General, the Global Fund’s Pooled Procurement Initiative, and the Local Fund Agent.

The Board of Directors and its Committees

At the highest level of the organization, the Board of Directors of the Global Fund has a significant role to play in leading the organization’s response to fraud and corruption. The Board is composed of 20 voting members, with representation from implementing countries, donors, and NGOs, and nonvoting members, including USAIDS, the WHO, the World Bank, and other multilateral organizations (16). The Board meets at least twice per year and is supported by several committees that meet three or four times per year (4, 17). The 2011 HLP report made several evaluations of the Board, stating that “the Board’s time spent on strategy is limited, which affects its ability to play a leadership role” and that “the Board could make much better use of its Committees” (4). The report followed by identifying that the Committees had overlapping mandates, inconsistent membership, and weak capacities (4). For example, it claimed that the Finance and Audit Committee was not “optimally effective, because of its lack of technical expertise and failure to respond adequately to, and follow up on, OIG [the Office of Inspector General] reports” (4).

The HLP report was impactful given that its recommendations were adopted quickly to strengthen the Board’s involvement in improving transparency and accountability within the organization. Key actions decided by the Board included replacing the four standing committees with three standing committees (the “Strategy, Investment and Impact Committee,” “Finance and Operational Performance Committee,” and “Audit and Ethics

Committee”), updating the Committees’ Terms of Reference to incorporate HLP recommendations, and creating a Coordinating Group, consisting of the Board and Committee chairs and vice-chairs (18–20). The Coordinating Group was designed to enhance collaboration between the Board and its Committees, and allowed for “a more empowered management” in providing oversight of governance structures within the Global Fund (21).

More importantly, the standing committees changed once again in January 2016, following a 2014 report by the Office of the Inspector General (OIG), which reviewed the effectiveness of the governance structures within Global Fund and found that the “basic building blocks of governance [were] not in place and fail[ed] to provide an effective platform for decision-making, coordination and oversight” (22, 23). Subsequently, the “Audit and Finance Committee,” the “Ethics and Governance Committee,” and the “Strategy Committee” were formed (22, 24, 25). Once again, the OIG reviewed the Global Fund’s governance structures in 2017 and noted significant improvements. There was now a standing committee responsible for matters of governance and the Coordinating Group started to prioritize issues that spanned all three Committees (23). Currently, the Audit and Finance Committee oversees management of the Global Fund’s financial resources, internal and external audits, and investigations started by the OIG (10, 24, 25). The Ethics and Governance Committee oversees the Global Fund’s governance structures and it promotes implementation of “appropriate standards of ethical behaviour” according to the Global Fund’s “Ethics and Integrity Framework” (24, 25). The Strategy Committee oversees the Global Fund’s “strategic direction” (24). Over the past few years, the Global Fund has made significant progress in enhancing its governance structures, which have improved trust and accountability within the organization and have allowed the Board to play a greater role in strategy, financial oversight, and in particular, risk management (23).

Risk Management

Throughout the past decade, the Global Fund has consistently and actively reworked and strengthened its risk management framework, which the HLP identified as a particularly lacking area. The HLP specified that “for most of its history, the Global Fund did not adequately consider risk as a factor in its business model” and that there was a “lack of engagement by the Board and Secretariat in formal risk-management” (4). The Global Fund acted on the belief that risk assessment was the PR’s responsibility, but OIG reports suggested that PR risk management was highly insufficient (4). In regards to risk, the HLP recommended that the Global Fund develop both a new risk-management strategy and hire a Chief Risk Officer (CRO) (4). The following is a summary of the relevant events that occurred after the HLP report regarding risk management, which have decreased the Global Fund’s overall susceptibility to fraud and corruption.

Starting in 2011, the Global Fund developed an “Operational Risk Management” methodology that assessed the potential impact of 19 different risks on the implementation of grants and created follow-up action plans to mitigate risk (26). These 19 risks were classified as low, medium, high, or very high risk and split into four broad risk categories: 1) “Programmatic and Performance Risks”, 2) “Financial and Fiduciary Risks”, 3) “Health Services and Product Risks”, and 4) “Governance, Oversight and Management Risks” (26). Of particular importance for mitigating fraud and corruption in the implementation of Global Fund grants are the “financial and fiduciary risks”. This methodology is used to complete risk assessments and to draw up action plans, after which team managers and the “Operational Risk Committee” then review the results to create focused

measures to mitigate risk (26). These assessments then feed into the “Portfolio Risk Index,” which is a marker of overall risk of the Global Fund Portfolio (27).

In 2012, a “Risk Management Department” and the position of CRO were established (27). It is the responsibility of the Risk Management Department to coordinate risk management and to develop a common language, strategy, policy, and action plan across the Global Fund (26). The CRO is well integrated into important functions of the Global Fund and is a senior member of management committees as well as the chair of the Recoveries Committee, which is responsible for recovering funds lost to fraud and corruption (26). The CRO has many responsibilities, including producing a biannual report on the general risk environment for the Global Fund Committees, creating an annual report for the Board, assessing performance of risk management, creating and maintaining the “Comprehensive Risk Management Framework,” and visiting at least six countries each year to verify country risk assessments (26).

In November 2014, the Global Fund published its risk management policy with the objective to make “risk management integral to the Fund’s culture, strategic planning, decision making and resource allocation” (26). The report documented “three lines of defence” (27). The first line of defence was defined as the “operational teams,” which managed portfolios, the second line of defence was the “oversight teams,” which included the Risk Management Department, and the third line of defence was comprised of the OIG and independent auditors (27). Notably, risk oversight became a standing topic for the Board and its committees (27).

The Secretariat has also two committees to manage risk. The “Operational Risk Committee” (ORC) was established in 2012 and reworked in August 2016, and the “Enterprise Risk Committee” (ERC) was established in February 2016 (27). The ERC oversees and manages risk for issues that are critical for the Global Fund and the ORC oversees risk management at the country level, particularly for high-impact, high risk countries, and it assesses whether risk has been adequately identified and mitigated (27). The ORC helps to “embed risk management throughout the full grant cycle and ensure a consistent approach to risk management at the grant level” (27).

In particular, the Global Fund demonstrates tenacity and strives for continuous quality improvement even in the absence of outside pressure, as evidence by the Office of the Inspector General’s (OIG) audit of and recommendations for the Global Fund’s risk management processes. The OIG audit in 2017 found that “[r]isk management governance, oversight and accountability at the Global Fund have improved considerably” since 2012, but that weaknesses, and in particular, a lack of Board direction on “risk thresholds and appetite”, unclear “accountabilities for risk decisions”, and a need for more clear and coordinated “risk measurement and reporting framework” remained (27). The report contained five Agreed Management Actions (AMAs) for the Secretariat and the CRO to mitigate deficiencies identified by the OIG, with projected implementation dates by the end of 2018 (27). The Global Fund was responsive to the OIG’s recommendations and on May 10th, 2018, the Board approved a comprehensive “Risk Appetite Framework” to better define the organization’s position on risk (28). This clearly defined risk appetite has thus helped the Secretariat “to make the trade-off decisions necessary to better balance fiduciary risk and programmatic impact, and to make bolder decisions in order to deliver greater impact” (29).

Overall, the Global Fund’s risk management framework has produced results. In 2017, “Grant-Related Fraud & Fiduciary”, “Procurement”, and “Quality of Health Products” risks decreased from high risk to moderate risk

(30). Decreased risk in these categories has resulted in “a much lower pace of OIG and non-OIG identified recoverables, and fewer issues related to procurement” (30). In 2019, the Global Fund stated that for risks where a risk appetite was set, all but three risks were within the risk threshold (31). The three, namely, “Program Quality”, “Monitoring & Evaluation”, and “In-Country Supply Chain” risks require longer-term, ongoing collaboration with implementing countries, but were “on track” to meet targets within the allowable timeframe (31). Improving “Monitoring & Evaluation” risks will allow the Global Fund to “improve data quality and decrease the risk of data fraud” (31). The Global Fund recognizes that the environments it works in has inherent risks for fraud and corruption, but its “continued focus on advancing the maturity of risk management” has allowed the Secretariat to be “more agile and better positioned to respond” to risk events (31).

Ethics and Integrity Framework at the Global Fund

Over the past decade, the Global Fund has tried to advance ethics within its organization. Ethics is defined as “a set of standards for conduct in government, companies and society that guides decisions, choices and actions”, and having a strong ethics and integrity framework allows an organization to be more accountable and transparent (32). The Global Fund developed their Ethics and Integrity Framework in 2014, which was followed by the establishment of an Ethics Office, and the recruitment of an Ethics Officer in 2016 (25). The Ethics Office manages matters on ethics and integrity, such as providing advice, managing conflicts of interest, and promoting the incorporation of ethics and integrity into work processes through trainings, presentations and workshops for relevant parties (25, 33). As of September 2019, the Ethics Office had three full-time staff including the Ethics Officer, who reports to the Executive Director and the “Ethics and Governance Committee” (25).

Since its creation, the Ethics Office has become increasingly engaged. This is evidenced by the 245 cases processed in 2018 that related to ethics advice, misconduct, and conflict of interest in 2018 compared to the 183 cases processed in the previous year (33). In parallel to the increased number of cases, there was also an increased the number of preventative actions taken, which the Ethics Officer interpreted as stakeholders progressively “considering ethics and integrity, and seeking to take trusted decisions in the interest of our mission” (33). The Ethics Office has delivered ethics training specifically to the Board, trained new Secretariat staff, and gave several ethics and conflict of interest management presentations to country implementors and suppliers (33). In addition, the Ethics Office held Code of Conduct meetings for the Secretariat, through which all 652 staff were “re-certified” that they understood and would comply with the “Code of Conduct for Global Fund Employees” (33).

Conflict of interest has been a focus of the Ethics Office. In 2018, 177 conflict of interest cases were identified, of which 82 cases were cleared, 73 cases had “mitigating measures” put in place, and 17 cases remain uncleared (33). Notably, for the individuals or institutions whose conflict of interest was not cleared, they were either unable to take the position or assignment, or had to step down from their position (33). Within the Global Fund, there has also been significant improvement in reporting conflicts of interest. For example, 76% of Board members completed “Declarations of Interest” in 2014, compared to 100% completion rate in 2019 (10, 25). In 2018, the Ethics Office processed declarations of interest from 836 people (33). To streamline declarations, the Ethics Office has planned to start implementing an automated, centralized system to declare conflicts of interests from June 2019 (25). The Ethics Office coordinates work with Human Resources and the OIG (33).

The Office of the Inspector General

The Office of the Inspector General (OIG) was established in 2005 and is the main unit that conducts audits of the Global Fund's activities and investigates alleged "Prohibited Practices" (11, 25, 35). Its purpose is "to expose the abuse of grant funds and influence change that safeguards the Global Fund and the lives affected by AIDS, Tuberculosis and Malaria" (36) and the HLP viewed the OIG as "the only risk-mitigation strategy within the Global Fund that has worked as designed" (4). "Prohibited Practices" are defined by the Global Fund in its "Policy to Combat Fraud and Corruption," which was developed in 2017 and includes corrupt and fraudulent practices among others (11). The OIG reports directly to the Board and is independent from the Secretariat, limiting undue influence (37). The OIG is also responsible for implementing the Global Fund's whistleblowing policy, which was last updated in 2019 (25, 38). The OIG performs annual self-assessments, which are reported to the Board, and is subject to external assessments every three years (39). These assessments are performed to keep the OIG accountable and transparent (39).

The OIG's external assessments have been largely favourable and its latest 2017 external assessment noted that "there has been no degradation from the 2014 scorings, with progress being made" (36). In addition, the report noted that the "OIG investigation function has clearly demonstrated its keen appetite for constant improvement" from its twice monthly "Innovation and Ideas" meetings, and that the Secretariat was "complimentary of the work produced by the OIG Investigations, especially in terms of balance and operating in a collaborative manner" (36). The findings of this assessment contrasts to the 2011 HLP report, which reported that the Secretariat was "neither by organization or temperament prepared to take the OIG's recommendations seriously" and that "a perception took hold within the OIG that it was being ignored as a matter of policy" (4). In the OIG's 2018 annual Board Report, the Inspector General confirmed that the OIG was sufficiently well-funded and resourced to enact its mandate (39).

In 2018, the OIG planned and completed 19 audits and screened 208 allegations, of which 64 allegations required more detailed assessment or investigation, resulting in the OIG opening 50 new investigations (39). The majority of allegations came from whistle-blowers (107 allegations), followed by the Secretariat (35 allegations), and then Fund Recipients (31 allegations) (39). Notably, the OIG also performs proactive investigations that are "intelligence-led and [do] not rely on allegations from third parties or whistle-blowers" to detect wrongdoing before they escalate (40). For example, in a recently published proactive investigation, the OIG discovered non-compliant procurement of HIV rapid diagnostic test kits and then proposed management actions to mitigate such actions in the future (40). Over the years, the OIG has become more proficient and has significantly improved its average time to close investigations from 7.6 years in 2005 to 2.5 years in 2010, and then to 7.9 months in 2015 (41).

In an effort to foster greater accountability and transparency, and to act on its full disclosure practice, the OIG publishes detailed audit and investigation reports, which are publicly available exactly as the Board and executive management of the Global Fund see (35, 39, 42). In 2011, the HLP stated that this practice sets the Global fund "apart from any other bilateral development agency or multilateral financial institution" (4). Importantly, the Global Fund recognizes that it risks being perceived as having significant issues with fraud and corruption as a result of its strong oversight and remarkable transparency (39). Indeed, this is what happened with the Associated Press in 2011, and the HLP questioned the necessity of full, publicly available

reports, recommending that the OIG publish different versions for the Board and for the public (4). The Global Fund did not adopt this recommendation and the OIG stated that “the ability to proactively identify issues, to be fully open and transparent about them, and to take decisive and strong corrective actions to address them, only makes the organization more resilient in the long run and more worthy of donor confidence and support” (39).

OIG Audit and Investigation Reports

The OIG began publishing comprehensive audit and investigation reports on its website from September 2008 (35). As of April 7, 2020, there were a total of 145 internal and country audit reports and 58 investigational reports (43). Investigation reports include information such as important dates, the source of the alert, the nature of the “Prohibited Practice,” the programme/project affected, a thorough description of the events and investigation results, supporting documentation, financial consequences, actions already taken, Agreed Management Actions, and contributory factors for what allowed the prohibited practice to occur. Each report makes specific recommendations on how to mitigate fraud and corruption for the future. Of note, OIG investigations are “administrative, rather than criminal,” because the OIG does not have the authority to enforce laws, but when investigations are substantive, they can lead to referrals to national law enforcement and potentially other anti-corruption organizations for individual criminal prosecution (39).

Agreed Management Actions (AMAs) are published in the audit and investigation reports and are defined as “an agreed course of action, decided jointly between the Secretariat and the Office of the Inspector General, to remedy an identified root cause, targeting specific portfolios where progress is needed” (44). Many country implementors and Local Fund Agents (LFAs) have stated that by implementing the OIG’s recommendations, grant performance has improved (4). Furthermore, recommendations are not enough if they are not acted on, so the Global Fund tracks AMA progress in its “Joint AMAs Progress Reports” to ensure that they are followed-up on (44). The OIG’s external assessment report in 2017 stated that “the continual drive for improvement has also seen changes to … improved Agreed Management Actions” (36). In November 2018 the Global Fund demonstrated “significant progress” through its all-time low numbers of 68 open AMAs and 22 overdue AMAs (44). The 2019 Joint AMAs Progress Report listed 78 open AMAs and 13 overdue AMAs as of August 2019 (45).

AMAs are often employed to hold countries accountable and to recover lost funds. On an annual basis, a “Recoveries Report” that lists amounts owed and recovered is prepared by the Global Fund Secretariat for the Board (46, 47). In November 2014, the Global Fund’s Board approved a measure called the “2-for-1 allocation reduction” to enable the recovery of lost funds from countries that were not cooperating (10, 47, 48). Cees Klumper, the chief risk officer of the Global Fund from 2012–2016, clarified the necessity of this new measure by saying that millions were owed and no matter what the Global Fund tried, the countries refused to reimburse the funds (48). This new policy gave the Global Fund’s Recoveries Committee significant negotiating power when trying to recover funds as it permitted the withholding of grants of up to double the amount owed by a country. As of June 2018, the “2-for-1 allocation reduction” penalty has been used seven times to recover US\$ 12.7 million and the Global Fund only had an outstanding balance of US\$ 1.9 million OIG recoverable funds, compared to an outstanding balance of US\$ 44.2 million OIG recoverable funds on June 30, 2015 (47, 49).

I Speak Out Now! Campaign

Whistleblowing has been identified as an important pathway to report and expose corruption within an organization (50). Accordingly, the Global Fund has developed a grassroots project to further strengthen ACTA by educating implementors about corruption and providing a channel to report it. On International Anti-Corruption Day, December 9, 2015, the OIG launched the *I Speak Out Now!* campaign to encourage Global Fund staff and grant implementors to report fraud, corruption, and human rights violations (51, 52). The OIG rolled out the www.ispeakoutnow.org e-learning platform to help educate staff and grant implementors about early signs of corruption and fraud, and also to provide a channel for whistleblowing (52). In addition, the OIG developed an “Anti-Corruption and Anti-Fraud Tool Kit”, which it distributes to Principal Recipients and Country Coordinating Mechanisms (53). The Tool Kit is comprised of seven tools: 1) an anti-fraud and corruption self-assessment; 2) a list of anti-fraud and corruption controls targeting different components of grant implementation; 3) the Global Fund’s whistleblowing policy; 4) an *I Speak Out Now!* poster; 5) an anti-fraud and corruption reporting template; 6) an anti-fraud and corruption incident management spreadsheet; and 7) a timeline with actionable steps after a report (54). The toolkit is available in four languages: English, French, Russian, and Spanish (54).

In addition, the OIG collaborated with Malawi, Côte d’Ivoire, and Ukraine to pilot anti-fraud and anti-corruption materials to address drug theft, diversion, and bribe paying through the *I Speak Out Now!* campaign (51, 53). For example, in Malawi, anti-fraud and anti-corruption flyers were distributed to suppliers, announcements were made on the radio, a local hotline was set up, and an anti-malarial drug theft task force was established (53). Over 100 whistleblower reports were received to the hotline within a few months, which resulted in a number of arrests, fines, and prosecutions (53). The OIG also notes that more people were reporting allegations, with 18% more reports from January to May in 2018 than for the same period in 2017 (55).

The OIG also has created “formal classroom training” for country implementors and the Secretariat on what fraud is, how to identify it, and how to prevent it (56). In 2019, the *I Speak Out Now!* campaign focused on providing education to the Secretariat and to new staff with a total of 13 training events (56). The program also sends out newsletters four times each year to country implementors and the Secretariat to raise awareness and to educate about recent evidence of fraud and effective strategies to mitigate them (56). The *I Speak Out Now!* campaign has so far been very effective; indeed, the OIG’s external assessment report called it “impressive” and “well executed” (36).

Reducing Procurement Fraud Through Pooled Procurement

In 2011, the HLP report highlighted procurement, storage, and distribution as a “significant vulnerability for the Global Fund’s portfolio” (4). The Global Fund’s spending on procurement makes up 10% of the global market for public health products (57) and given this enormous scale, procurement fraud has traditionally been a significant challenge for the Global Fund (58). At the time of the HLP report, the Global Fund had a “Voluntary Pooled Procurement” (VPP) program in place. The HLP recommended that pooled procurement be required and that drug storage and delivery be outsourced if the Global Fund did not find local structures to be adequate (4). These two recommendations were heavily criticized by Aidspan, an independent observer of the Global Fund based in Kenya. Aidspan disagreed with the HLP’s opinion that the VPP was effective because there were reports that the VPP was becoming slower and that “smaller countries with small orders did not get good service” (59). Aidspan and members of the Global Fund also rejected the Panel’s recommendation to outsource storage and delivery because it would undermine country ownership and national capacity building

(59, 60). The HLP later retracted this recommendation, but the Global Fund, recognizing the importance of procurement, continued to expand the VPP (59).

The “Pooled Procurement Mechanism” (PPM) evolved from the VPP and was designed to improve quality, decrease prices, and reduce procurement fraud (33, 58, 61, 62). The Global Fund combines procurement orders from implementing countries to increase negotiating power, which helps to reduce prices and to ensure quality (63). In 2016, the Global Fund also launched a new online procurement platform called wambo.org, which was designed to increase transparency, improve product availability, reduce costs, promote local capacity building, and create sustainable supplies by allowing country implementors to compare prices, lead time, and quality of products (63, 64). The Global Fund now states that it may require implementing countries use the PPM if that country’s procurement and supply management capacity are inadequate (62). Furthermore, in cases where pooled procurement provides better prices and lead times, countries are highly encouraged to use the PPM (62).

In 2017, the OIG published an audit report of wambo.org and stated that it had “indeed brought increased transparency to the ordering process” and that clients were very satisfied with the platform (63). The vision of wambo.org was to be a “self-sustaining global public good allowing countries to place orders using domestic funding and offering global and transparent pricing for all stakeholders”, and on May 2017, the Board accepted a pilot program for wambo.org to be used by countries with domestic funds (63). Subsequently, on November 2019, the Board expanded wambo.org to “be made available for non-Global Fund-financed orders by governments and non-government development organizations in Global Fund-eligible and transitioned countries, for all products, services and functionalities as they become available on wambo.org” (65). This marks a significant change in the evolution of wambo.org because it is now available to a broader market. The platform will continue to evolve given the Board’s direction to the Secretariat to “undertake consultations early in 2020, an evaluation of the wambo.org pilot in 2022 and bi-annual reporting on progress of the wambo.org pilot to the Strategy Committee” (65).

As a result of the success of the PPM, the data shows that trends of fraud and corruption within the Global Fund have shifted away from largely procurement fraud in 2014–2015 to a diversity of fraud and corruption (39, 58, 61). This can be seen in the OIG’s 2018 Annual Board Report, which demonstrates a reduction from 80% of investigations relating to procurement fraud between 2014–2015, to 20% of investigations in 2018 (39). Three areas of particular concern to the OIG were the increasing number of drug thefts from storage facilities, the emergence of data fraud, where data for Global Fund resource-funded surveys were falsified, and “salary kickback schemes”, where fund recipient’s senior management collects a percentage of an employee’s salary as their own (39).

Local Fund Agent

A final layer of control is performed by the Local Fund Agent (LFA), which was present within the initial 2002 Global Fund Framework (66). The LFA provides oversight for country implementors to serve as the Fund’s “eyes and ears on the ground” and to hold country implementors accountable for grant spending (67). The Global Fund is based in Geneva, Switzerland, and it does not have offices in other countries, so it contracts LFAs to work with country teams and the Secretariat to “monitor activities before, during and after the implementation of a grant” (37, 43). LFAs are chosen based on a competitive process and in May 2019, there

were 11 LFAs contracted to work in 146 countries, with PricewaterhouseCoopers being the largest, servicing 80 different countries (68). As of March 2010, when an LFA discovers evidence of “Prohibited Practices” or “red flags” in its audits or spot checks, it is required to inform the Secretariat and the OIG for investigation (4, 43).

In 2011, the HLP identified a lack of oversight of the sub-recipients (SR) by the LFA as a “significant risk” because at the time, the LFA’s scope of work was focused on the primary recipient (PR) (4). Until two years prior to the HLP review, the “Secretariat instructed the LFAs to focus exclusively on the PRs” because it was assumed that the PRs would be responsible for providing oversight to the SRs; however, reports from the OIG gradually shifted the spotlight onto the SRs (4). Since then, the Global Fund has updated the LFA’s scope of work. In regards to PRs, LFAs must assess the capacity of the implementor, review a detailed budget with the PR, perform PR cash reconciliation, review the PR management of procurement and supply, assess grant management, and perform audits of the PR (69). Depending on the risk, the LFA may then be required to perform spot checks, verify levels of stock for certain items, and review procurement (69). With respect to SRs, the LFAs must complete “SR anti-terrorism certification” to ensure that Global Fund money does not “support or promote violence, terrorist activity or related training, or money laundering”, and perform SR audit and cash reconciliation if required by the Country Team based on risk (69, 70). According to the HLP report, “the LFAs themselves see their role as being independent review bodies to ensure the overall effectiveness of the Global Fund’s grants” (4). The LFAs have played a vital role in being the “eyes and ears” of the Global Fund and many OIG investigations have been triggered as a result of LFA oversight of PR and SRs, making them a key ACTA mechanism within the Global Fund.

Discussion

Over the years, the Global Fund has advanced its “zero tolerance to corruption” policy and adopted measures to strengthen its ACTA mechanisms. International organizations, like the Global Fund, are required from a fiduciary and a public relations standpoint, to disclose how they implement accountability and transparency within their institutions. As we have illuminated in this paper, the Global Fund has a wide range of mechanisms designed to promote accountability and transparency. Less apparent, however, is how effective these various mechanisms are towards achieving institutional goals.

In addition, there has been increasing public scrutiny on international organizations during the past two decades, which the HLP identified as three global trends of “increasing financial austerity in global health”, “rising standards for accountable use of development resources”, and “increased demand for precision in the measurement and reporting of results” (4). Indeed, the ACTA changes within the Global Fund have been accelerated by such public attention. For this reason, a robust evaluation of the impact of accountability and transparency mechanisms within international organizations is warranted; however, these are not easy to evaluate given that there is no common standard of transparency or accountability against which international organizations can be evaluated (71). What is more, evaluations in international organizations are missing techniques and methodologies and are “fragmented, non-comprehensive and non-integrated” (72, 73). Of equal importance, international evaluations offices are often internal and missing critical independent reviews (74–76). As the Global Fund leads global partnerships against corruption with the World Health Organization and the United Nations Development Programme, it will become increasingly necessary to develop tools to assess ACTA mechanisms within international organizations and determine their impact.

Governance Impact

Interestingly, the Global Fund's impact extends beyond improvements in health for beneficiary countries into governance and development as a result of the Global Fund's strong emphasis on "country ownership" and developing national capacity. In 2011, the HLP identified that when implementing countries truly took hold of the idea of "country ownership", good governance improved when "[g]overnments treat the financial flows from the Global Fund as if they were local tax monies", "National Auditors review [financial flows] and the performance of the grant programs as a regular part of their work", "[p]arliaments hold Ministers accountable for what they do with Global Fund monies", "[a]ccounts and progress against indicators are published transparently", "[l]ocal faith-based and secular organizations send volunteers to monitor compliance and check on the quality of the delivery of services at sites managed by sub-recipients", and "CCMs create subcommittees to solve technical issues and exercise real oversight responsibilities" (4). Indeed, the HLP's conclusion is similar to another study evaluating the effect of Global Fund financing on country governance.

In a study published in 2019, Kavanagh et al. sought to determine "whether governance and development are affected when greater financing is provided to fight disease through the unique mechanisms of the Global Fund" (77). The authors examined data from 2003 to 2017 and controlling for national income, political stability and violence, other aid, and baseline corruption, they modeled the effect of Global Fund financing for governance and development indices (77). The study results indicate that under almost all the models, there was improved control of corruption, regulatory quality, voice and accountability, rule of law, human development, and total adult mortality (77). Importantly, these results were also significant when taking into account the baseline corruption of a country, which indicate that these effects were not an effect of "reverse causality" where "better governance drives increased aid" (77). This is a key study that suggests that the benefits of the Global Fund exceed simply improvements in health and have positive effects on governance within a country.

Conclusion

Since 2011, the Global Fund has made efforts to strengthen its ACTA mechanisms to mitigate fraud and corruption in its operations. Clearly, much progress has been made in this area. Still, it is critical that the Global Fund continue to monitor and evaluate these mechanisms, and to make changes, when and where necessary, to ensure access to essential medicines and care for all those affected by AIDS, malaria, and tuberculosis.

Limitations

This study was limited to a document analysis in the English language only. Results of the document analysis were not validated by key informants within the Global Fund. Further research can be done by conducting key informant interviews to validate the results of this study and to better understand the impact of the Global Fund's ACTA mechanisms.

Abbreviations

ACTA: Anti-Corruption, Transparency, and Accountability

AMA: Agreed Management Action

AP: Associated Press

CCM: Country Coordinated Mechanism

CRO: Chief Risk Officer

ERC: Enterprise Risk Committee

HLP: High-Level Independent Review Panel

LFA: Local Fund Agent

OIG: Office of the Inspector General

ORC: Operational Risk Committee

PPM: Pooled Procurement Mechanism

PR: Principal Recipient

SR: Sub-Recipient

VPP: Voluntary Pooled Procurement

Declarations

Ethics approval and consent to participate

Not applicable

Consent for publication

Not applicable

Availability of data and materials

Not applicable

Competing interests

Dr. Jillian Clare Kohler is the Director of the WHO Collaborating Centre for Governance, Accountability, and Transparency in the Pharmaceutical Sector, which is not a competing interest but should be noted given the topic.

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Authors' contributions

JK conceptualized the paper and provided overall guidance. ZC conducted data collection and analyzed the data. ZC and JK drafted and revised the paper. All authors read and approved the final manuscript.

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