

CODE OF CONDUCT FOR GLOBAL FUND EMPLOYEES

Amended as of 22nd December 2020

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I. SUMMARY – PRINCIPLES, VALUES, EXPECTED CONDUCT BY EMPLOYEES

Our Guiding Principles

The Code of Conduct for Global Fund Employees connects the organization's mandate and values to the daily work of its employees. It applies to all Global Fund employees, regardless of the type or duration of contract. Through observance of the Code of Conduct, employees contribute to the kind of organizational culture the Global Fund expects internally as well as of its grant recipients, reflecting integrity, accountability, dignity and respect.

As outcomes, employees (1) earn and maintain the public trust necessary for the Global Fund to accomplish its mission; (2) uphold the fiduciary responsibilities of Global Fund employees and those of the institution as a whole; and (3) create a positive, productive and motivating work environment.

Core Values Guiding Employee Conduct

At the heart of the Global Fund's culture are several core values which should guide employee behaviour in order to maximize impact for the beneficiaries of Global Fund resources and achieve the organization's mission. Every manager and every employee has a responsibility to role model and promote these values at all times.

Integrity <i>Be consistent, honest and transparent in what we say and do.</i>	Passion <i>Sustain our energy and enthusiasm to focus on the people we serve while enjoying our work and our families.</i>
Dignity and Respect <i>Treat ourselves and each other with consideration, courtesy, dignity and open-mindedness.</i>	Collaboration <i>Work together and communicate in ways that build a climate of cooperation to leverage our collective talents and jointly achieve our mission.</i>
Innovation <i>Find new and creative solutions, challenge each other to be ambitious, and take measured risks.</i>	Effectiveness <i>Hold ourselves to the same level of accountability, efficiency and performance that we ask of our recipients.</i>

Expected Conduct by Employees

Each staff member has a responsibility to contribute to the creation of a positive, productive and motivating work environment. In relationships with colleagues, employees must:

- *Never engage in or accept any form of harassment, bullying, discrimination, exploitation or abuse of any kind.*
- *Always demonstrate collegiality and openness to different viewpoints.*

- *Report misconduct if it is observed.*
- *Encourage positive behaviour in colleagues and speak out in a timely and constructive manner when witnessing behaviour inconsistent with Global Fund values.*
- *Refrain from making derogatory comments about others.*
- *Always protect the dignity and integrity of others.*

Global Fund employees are entrusted with considerable fiduciary responsibilities. Consequently, employees must:

- *Be guided in their actions and decisions by the Global Fund's commitment to the principle of accountability and act in the best interest of the Global Fund and its beneficiaries.*
- *Report fraud or corruption concerns regarding grant programs to the Office of the Inspector General.*
- *Promote compliance internally as well as by grant recipients, suppliers, contractors and other third parties with Global Fund policies and requirements.*
- *Disclose conflicts of interest, which can arise from areas such as past/future employment, personal relationships and outside activities in recommending or making key decisions (for example, grant approval and disbursement, procurement, recruitment etc.).*

Staff should promote constructive relationships between the Global Fund and its stakeholders. However, employees must remain independent from stakeholder interests, and always place the interests of the Global Fund first. Accordingly, employees must:

- *Always work with the best interests of the Global Fund in mind.*
- *Protect the reputation of the Global Fund, by refraining from making disparaging public statements regarding the organization and its Board members/staff.*
- *Protect the security of all confidential information provided to, or generated by, the Global Fund in accordance with the Global Fund Information Classification Regulations and the Global Fund Records Management Regulations.*

While integrity begins with each individual, managers have special responsibilities additional to the ones described above. To lead with integrity when supervising others and making decisions, managers must:

- *Value diversity and inclusion in all decision making as well as in leveraging available expertise.*
- *Demonstrate responsiveness to the concerns of subordinates.*
- *Never abuse the authority entrusted to them by the Global Fund.*
- *Create an environment where an open flow of constructive ideas, viewpoints and information is possible.*
- *Never engage in reprisals/retaliation against colleagues or other employees who have brought forward concerns regarding violations of this Code or any other Global Fund policy.*
- *Apply policies and procedures respecting both their letter and intent, engaging with HR and providing both fairness and due process to employees.*
- *Never treat employees in a manner that is offensive, humiliating, embarrassing or intimidating.*
- *Never show favouritism in the hiring or performance evaluation process.*
- *Always demonstrate honesty and forthrightness to staff.*
- *Promote well-being of staff and take timely actions to address issues should they arise.*

II. INTRODUCTION

A. Guiding Principles

Importance of High Standards of Conduct. The Global Fund to Fight AIDS, Tuberculosis and Malaria (the “Global Fund”) is a multi-stakeholder international financing institution dedicated to attracting and disbursing additional resources to prevent and treat HIV/AIDS, tuberculosis and malaria. In order to fulfil its mandate, both the Global Fund as an institution and its employees have an obligation to meet the highest standards of ethical conduct, competency and professionalism. Through such conduct, employees contribute towards (1) earning and maintaining the public trust necessary for the Global Fund to accomplish its mission; (2) upholding the fiduciary responsibilities of Global Fund employees and those of the institution as a whole; and (3) creating a positive, productive and motivating work environment where staff, regardless of grade level, work together in a collaborative and respectful manner to best achieve the organization’s mission as well as maximize impact and value for money.

B. About the Code

Purpose of the Code. The purpose of this Code of Conduct (the “Code”) is to establish standards of behaviour for all Global Fund employees in their interactions with colleagues internally and with external stakeholders and partners. Senior and middle management are expected to lead by example and will be assessed as part of their performance evaluation for compliance with this Code. Employees in the Office of the Inspector General are further subject to an additional set of professional and ethical standards, as required by the nature of their activities. The additional standards are set out in Annex A to this Code.

Application. Adherence to the Code is mandatory for all Global Fund employees, regardless of their form of contract. The principles of this Code also apply to all consultants, secondees and interns.

Relation to Other Global Fund Policies, Regulations and Procedures. The Code is only one part of a broad, inter-related set of Global Fund policies governing the responsibilities and actions of the Global Fund and its employees. It must be read and interpreted in the context of these other instruments, in particular the Employee Handbook, and is not intended to supersede or replace any of them. Rather, it is intended as complementary and shall be interpreted and applied in a manner that avoids conflict and overlap with other Global Fund policies, rules and procedures. References to Global Fund policies, rules and procedures in this Code are as may be amended from time to time and include any successor documents.

Areas Not Covered. This Code is not intended to anticipate every question that employees may face in the workplace. Reference to the Code and reliance on common sense and good judgment will help resolve issues not specifically dealt with in the Code. If any employee has any doubt about the meaning of these guidelines and standards, he/she should ask for clarification from their line manager, the Human Resources Department or the Ethics Officer.

Implementation, Enforcement and Disciplinary Action. Successful implementation of this Code depends on the commitment of the Global Fund management and its employees to follow the guidance and obligations provided herein. Failure to act in accordance with the Code may result in administrative sanctions, remedial and/or disciplinary actions, including termination of employment, taken in accordance with applicable policies.

III. CORE VALUES GUIDING EMPLOYEE CONDUCT

The conduct of Global Fund employees is guided by a set of organizational Core Values. These employee values are complemented by the Global Fund's core ethical values, as set forth in the Ethics and Integrity Framework adopted by the Board. Conduct contrary to these values is not acceptable and will not be tolerated by the Global Fund.

The Core Values that guide the conduct of employees in their interactions with internal and external stakeholders are:

- **Integrity.** The essential elements of integrity are: (i) personal qualities of honesty, truthfulness, probity and freedom from corrupting influences, (ii) adherence to the Global Fund's policies, and (iii) transparency.
- **Dignity and Respect.** Employees must treat each other with consideration, courtesy, dignity and open-mindedness. Respect also includes appreciation of the views of others and an ability to work without prejudice or bias with individuals with different characteristics, backgrounds and viewpoints.
- **Passion.** Through their daily work, all employees contribute to the success of the Global Fund in fighting HIV/AIDS, tuberculosis and malaria. Employees should demonstrate commitment to the Global Fund's mission, while maintaining a balance between their professional and personal lives.
- **Collaboration.** Collaborative and cooperative processes in the achievement of common corporate objectives best leverage the expertise of employees across the organization and help ensure sound decision-making. Employees have a responsibility to work together in the best interest of the Global Fund in meeting its strategic objectives and in communicating in ways that build a climate of cooperation.
- **Innovation.** A culture of innovation is essential for supporting new ideas and processes that will help the Global Fund reach its mission. Employees should endeavour to find new and creative solutions and challenge each other to be ambitious, while managing risk appropriately.
- **Effectiveness.** Effectiveness entails discharging professional responsibilities in a manner that exhibits accountability, efficiency and high standards of quality and professionalism.

IV. GUIDANCE FOR CONDUCT IN SPECIFIC SITUATIONS

A. General Conduct

1. **Duty to the Global Fund.** In the conduct of their functions, employees are responsible to the Global Fund and to no other authority. Staff members must not allow their own personal interests or political opinions to interfere with their work or the policies of the Global Fund. Employees shall also not accept instructions relating to the performance of their Global Fund duties from any external source, public or private, including a government or other organization. Employees on assignment from the Global Fund to an outside entity may accept instructions from that entity if these instructions are consistent with the provisions of this Code of Conduct and the terms of the assignment.
2. **Upholding Fiduciary Responsibilities.** Global Fund employees are entrusted with considerable fiduciary responsibilities. Consequently, all actions and decisions undertaken by employees shall be guided by the Global Fund's commitment to the principles of value for money, accountability and zero tolerance for fraud and corruption. Employees involved in grant management, particularly those in senior roles, must ensure active monitoring of grant activities, especially in high-risk areas, to ensure compliance with Global Fund requirements and avoid waste of donor funds and reputational damage to the institution.
3. **Prudent and Appropriate Exercise of Authority.** Employees, especially those in senior positions, must never misuse their authority both within the organization and externally. Should an employee have reasonable cause to suspect a colleague, including his/her manager, is involved in an abuse of authority, he/she should report the matter to the Head of the Human Resources Department and the Ethics Officer.
4. **Relationship with Stakeholders.** As part of the Global Fund's commitment to country-led processes, employees should promote and maintain constructive and respectful relationships between the Global Fund and its stakeholders. At the same time, employees must not allow stakeholder interests to bias their professional judgment and must always place the interests of the Global Fund and achievement of its mission above specific stakeholder interests, including those of donors and grant recipients.
5. **Diversity, Inclusion and Non-discrimination.** The Global Fund values and celebrates diversity and is committed to creating a working environment based on trust, mutual respect, dignity and equality of opportunity in all its employment and management practices, policies, regulations and procedures. Accordingly, the Global Fund prohibits any form of discrimination, including on the basis of race, colour, gender, nationality, ethnic origin, age, religion or similar belief, language, political or other opinion or affiliation, gender reassignment, sexual orientation, family or civil status or health status. All employees must show proper respect and consideration for each other.

In our diverse work environment, it is essential to respect, value and appreciate differences amongst individuals in the Organization, as well as to foster inclusion amongst our colleagues. The Global Fund is committed to build, retain and advance a diverse workforce, proactively foster an inclusive work environment and ensure that people with different backgrounds have the opportunity to contribute and develop – regardless of their identity. Staff and Managers in particular are expected to play a key role in shaping a positive, diverse and inclusive environment. The Global Fund will not tolerate behaviour that plays a detrimental role in that regard.

6. **Harassment, Sexual Harassment, Bullying, Exploitation and Abuse.** The Global Fund prohibits all forms of harassment, including sexual harassment and bullying. The Global Fund prohibits sexual exploitation and any acts of sexual abuse or sexual assault. The following definitions shall apply for purposes of this Code:

- **Sexual exploitation** is any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes, including, but not limited to, profiting monetarily, socially or politically from the sexual exploitation of another.
- **Sexual abuse** means the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.
- **Sexual harassment** is any unwelcome conduct of a sexual nature that might reasonably be expected or be perceived to cause offense or humiliation. Sexual harassment may involve any conduct of a verbal, nonverbal or physical nature, including written and electronic communications (including images, videos and live broadcasting), and may occur between persons of the same or different genders.

Employees must not exchange money, employment, goods or services for sexual favours or acts.

Sexual activity (by Global Fund employees) with children (persons under the age of 18) is prohibited regardless of the age of majority or age of consent locally (in the jurisdiction where such activity takes place). Mistaken belief regarding the age of a child is not a defense.

Employees are required to report all allegations of sexual exploitation and abuse, and sexual harassment through available channels, including to the Human Resources Department, Office of the Inspector General (either in person or through the Whistleblowing hotline) and/or the Ethics Office.

In relation to children, employees are, in addition, required to abide by the provisions of Annex B: Child Protection.

7. **Privileges and Immunities; Compliance with laws.** Privileges and immunities are accorded to the Global Fund and its employees to facilitate the work of the organization. Employees are expected to respect laws and regulations in Switzerland and other countries where the Global Fund enjoys privileges and immunities and the laws and regulations of host countries when visiting such countries.

8. **Personal Conduct when representing the Global Fund;** Employees must adhere to this Code of Conduct at all times whilst on mission and in other settings where they are representing the Global Fund. Global Fund employees shall work and behave, including in implementing countries, in line with the values outlined in this Code of Conduct and in a manner that respects and promotes the rights of the people they serve.

The private life of Global Fund employees is their own concern and the Global Fund shall not intrude upon it. However, there can be situations in which the behaviour of an employee can reflect on the Global Fund, particularly when the concerned employee occupies a senior position in the organization. Employees must therefore bear in mind that their conduct and activities outside the workplace, even if unrelated to official duties, can compromise the image and the interests of the Global Fund.

B. Conflicts of Interest

1. **Overview.** Conflicts of interest can adversely impact the Global Fund's activities and decision making and cause reputational damage and/or financial loss to the organization. Furthermore, even potential or perceived conflicts can undermine stakeholder relationships and damage the Global Fund's reputation. Conflicts are situations where a Global Fund official could be influenced to make decisions for improper reasons, specifically for reasons that relate to their own financial or other personal interests, or those of relatives or friends or favouritism of employees at the workplace. All employees have responsibility for ensuring the organization is not harmed as a result of real or perceived conflicts of interest.

To help achieve this end, all employees should be knowledgeable of and compliant with the Policy on Conflict of Interest (the "Conflicts Policy") and the Ethics and Integrity Framework (as approved by the Board). As such, all employees must avoid any situation involving a conflict (or the appearance of a conflict) between their personal interests and their responsibilities towards the Global Fund, in particular, in the preparation, recommendation, making and oversight of key decisions such as grant approval and management, procurement, approval of new policies and procedures, financial or HR matters (including recruitment, performance management, promotions, rewards and sanctions).

Whenever a potential conflict arises, personal interests must yield to the best interests of the Global Fund; and the potential conflict must be promptly disclosed (for example, to the Chair of a decision-making process) and/or brought to the attention of the Global Fund Ethics Officer, in accordance with the Conflicts Policy. The selection and approval of grant recipients, suppliers and consultants as well as the hiring of new staff must follow Global Fund policies and procedures.

Real or perceived conflicts of interest can particularly arise within the procurement context. For example, potential conflicts of interest include situations where (i) a supplier or bidder for a Global Fund-funded contract (including its personnel) has a family relationship or business relationship (past, current or planned) with a Global Fund employee; or (ii) the supplier is involved in employment discussions with Global Fund employees. Accordingly, in order to safeguard the integrity and reputation of Global Fund procurement operations, Global Fund employees and consultants may not engage in employment discussions with suppliers or bidders to Global Fund-funded contracts if they are involved in the award or management of such contracts; provided, however, that (i) the Global Fund may provide a written waiver of this restriction, based on the facts and circumstances of each case; and (ii) such individuals can engage in employment discussions of this kind after 12 months has elapsed from their separation from service from the Global Fund.

2. **Disclosing Potential Conflicts – Declaration of Interest.** As set forth in the Conflicts Policy, each employee has a responsibility to submit to the Ethics Officer on an annual basis a completed Declaration of Interest Form, which requests information pertaining to financial interests of the employee.

If a potential or actual conflict of interest arises, the procedure described in the Conflicts Policy for addressing these circumstances must be observed. Generally, an employee may not participate in a matter that has given rise to an identified actual or perceived conflict absent a waiver from the Audit and Ethics Committee or the Ethics Officer.

In line with good practice, an employee shall disclose any personal conflict of interest and refrain from participating in any discussion, providing advice or making a decision relating to such matter unless this is waived in accordance with the Conflicts Policy. He/she may seek the advice of the Ethics Officer whenever potential conflicts of interest arise

3. **Gifts and Gratuities.** Employees should never solicit gifts or favors arising from or in connection with their Global Fund duties. Gifts that are offered should normally be declined. In limited situations, employees may accept an inexpensive gift on behalf of the Global Fund when it is culturally appropriate or refusing it clearly would create an embarrassment.

If the value of the gift could exceed USD 100, the recipient employee must report it to the Ethics Officer, who will then decide the manner in which the gift will be disposed.

4. **External Appointments.** Employees may engage in external appointments (paid or otherwise) provided they are approved in advance by the Global Fund. External appointments must not conflict with the Global Fund's interests or interfere with the person's professional responsibilities to the Global Fund. External appointments include serving as a director, trustee, consultant, adviser or similar position for an organization other than the Global Fund. Prior to engaging in any external appointment, the employee must inform his/her line manager and obtain clearance from the Ethics Officer.

When proposing an external appointment, employees must demonstrate that the engagement will not adversely affect their ability to perform their Global Fund duties. In addition, the Global Fund's integrity and reputation must be protected at all times. Therefore, employees must avoid external appointments that raise actual, potential or perceived conflict of interest or otherwise create risk to the organisation. These conflicts or risks may arise owing to the nature of the concerned organization or its relationship with the Global Fund. For example, conflict could arise with respect to an organization whose mission or practices are contrary to the mandate or values of the Global Fund. Conflict could also arise with organizations that have a direct financial or business relationship with the Global Fund or the programs it funds, such as suppliers and grant implementers. In cases where an external appointment could result in an actual, potential or perceived conflict of interest, clearance by the Executive Director or the Audit and Ethics Committee, as required under the Conflicts Policy, will be required prior to the employee engaging in the external appointment.

As noted within the Conflicts Policy, conflicts can also arise owing to the financial interests of one's spouse, child or domestic partner. Consequently, in accordance with the Conflicts Policy, employees must disclose any financial interests in the work of the Global Fund that are held by either them or their immediate family members. Employees must therefore disclose to the Ethics Officer, through the Declaration of Interest Form, situations such as a spouse's employment by a supplier to the Global Fund or grant implementer.

C. Use of Information and External Relations

1. **Truthful and Accurate Provision of Information.** Provision of information to or about the Global Fund shall be done in a manner consistent with the Core Values of the institution and in accordance with relevant policies.

Employees must provide the Global Fund with truthful, accurate and timely information when performing their duties or in situations where disclosure of personal information is required by the Global Fund's rules and regulations. Employees must also ensure effective and comprehensive oversight by never intentionally omitting or misrepresenting critical information relevant to decision-making. Employees must report any ethical misconduct, including attempted fraud, as observed with the Global Fund or externally, to the Office of the Inspector General through the Whistleblowing hotline and/or the Ethics Officer.

2. **Safeguarding Confidential Information.** All employees have a responsibility to protect the security of any confidential information, as defined in the Information Classification Regulations, and which is provided to, or generated by, the Global Fund. This responsibility requires employees to refrain from disclosure of confidential information to external parties, as well as to internal staff members in cases where there is no legitimate work rationale for such disclosure. Confidential information includes, but is not limited to, records relating to internal deliberative processes, including internal notes, memoranda, and correspondence (including emails) expressly marked to as confidential among Global Fund staff.

Employees may not share with unauthorized recipients, including governments, entities and individuals inside or outside the Global Fund, any information that is designated by Global Fund policies to be confidential or that the employees know or should know to be confidential or subject to restricted disclosure. These obligations remain in force after termination of employment.

3. **Media Relations and Public Statements.** With the exception of the Executive Director and members of the Management Executive Committee, employees must receive the prior clearance of the Head of the Communications Department before communicating with the media (e.g. newspapers, broadcast news (radio and television), online journalism and email newsletters) on any matter concerning the Global Fund.

When communicating with media or speaking at external events on issues concerning the Global Fund, employees must regard themselves as speaking as representatives of the institution.

All employees have a responsibility to protect the reputation of the Global Fund. As such, employees may not make disparaging statements to the public concerning the Global Fund and/or any of its current and former employees or members of the Board and Committees of the Global Fund.

D. Use of Global Fund Resources and Facilities

1. **Office Resources.** Employees have a duty to (1) protect and conserve Global Fund property, including equipment, computers, software, supplies and other property entrusted or issued to them by the Global Fund, and (2) use such property in accordance with any applicable administrative guidelines or regulations of the Global Fund. Any personal use of office equipment, in particular internet, e-mail and telephone, must be kept to a minimum and not conflict with the interests of the Global Fund and/or disrupt the work environment.

The Global Fund encourages staff to use resources in an environmentally responsible manner. Employees should therefore seek to recycle, reduce waste and save energy to the maximum extent practicable.

2. **Intellectual Property.** All work produced by an employee in the course of his/her Global Fund duties ("Work Product") belong exclusively to the organization, which reserves all applicable rights, title and interests in and to such Work Product, including copyright, trademark, trade secrets and the right to seek patent protection where available. If an employee wishes to use Global Fund information which is not publicly available for private purposes (books, articles etc.), he/she must obtain the written permission of their Division Head.

V. IMPLEMENTATION

A. Procedures for Administration and Enforcement.

1. **Generally.** If an employee takes any action that is not consistent with the principles or the standards of behaviour reflected by the Code, the Global Fund has the responsibility to act to correct the matter. Such remedial measures may result in administrative sanctions, remedial and/or disciplinary action including, where appropriate, dismissal.
2. **Reference Materials.** The procedures for administering and enforcing this Code will be conducted in accordance with the other policies, regulations and procedures of the Global Fund, including the following:
 - i. Policy on Conflict of Interest;
 - ii. The Ethics and Integrity Framework;
 - iii. The Employee Handbook; and
 - iv. Whistle-blowing Policy.

B. Reporting Violations of the Code.

1. **Process for Reporting Violations.** The Global Fund takes the reporting of violations of the Code seriously and has set up secure arrangements for confidential and/or anonymous reporting of such violations. Employees who suspect, or may be aware of, violations of the Code have a responsibility to bring them to the attention of the Global Fund through the following channels:

For Potential Violations by Global Fund Staff Members: Employees should report concern of staff misconduct to the Global Fund's Ethics Officer at ethics@theglobalfund.org; and/or to the whistleblowing hotline of the Office of the Inspector General.

For Potential Misconduct associated with Global Fund Operations: If the alleged misconduct relates to operations financed by the Global Fund, such as misconduct by grant recipients, Local Fund Agents, Country Coordinating Mechanisms or suppliers of goods/services to grant recipients (including intermediates), or misconduct by other third parties contracted by the Global Fund, the allegation should be directed to the Division or Department Head, the relevant senior subject-matter expert and the Office of the Inspector General through the process described in the Whistle-blowing Policy.

2. **Bad Faith Allegations.** The reporting employee should have reasonable grounds for suspecting a violation and must do so in a good faith effort. Knowingly reporting false or frivolous information is contrary to this Code and employees who do so may be sanctioned accordingly.
3. **Protection from Reprisals.** It is the Global Fund's policy to protect all employees from reprisal, retaliation or other adverse action when they act as "whistle-blowers" and report alleged violations of the Code or other improper acts. Therefore, employees will not be subject to reprisal as a result of reporting a suspected violation of the Code as long as they do so in good faith and have reasonable grounds for their suspicion. In the event an employee is found to have been subject to a reprisal in violation of this policy, the Global Fund will respond immediately to protect the concerned employee and to potentially sanction of any individual involved in carrying out the reprisal.

Annex A: Code of Ethics and Professional Conduct for Employees in the Office of the Inspector General

Purpose

1. This Code of Ethics and Professional Conduct for Employees in the Office of the Inspector General ("OIG Code") sets forth the principles and expectations governing behavior of individuals, teams and organizations in the conduct of OIG business. It describes the minimum requirements for conduct and behavioral expectations rather than specific activities and it sets expectations for stakeholders regarding the way in which the work of the OIG will be conducted.
2. It supplements the Code of Conduct for Global Fund Employees.
3. The purpose of the OIG Code is to clarify the expected standards of professional practices and ethics of the Office of the Inspector General of the Global Fund. As such, these norms are applicable to Global Fund employees working in the office of the Inspector General. Suppliers engaged by the OIG and the employees of such suppliers, , agents and representatives, when carrying out the mandate of the OIG are also subject to the same standards, to be mandated by the relevant contractual instruments.

Scope

4. All Global Fund employees that hold a position with the Office of the Inspector General ("OIG employees") follow the letter and spirit of the OIG Code.
5. The Code of Conduct for Global Fund Employees also applies to OIG employees. The principles set forth in the OIG Code are specifically applicable to the delivery of the mandate of the Office of the Inspector General, and in this context take precedence over the Code of Conduct for Global Fund Employees in case of conflict or ambiguity.

Principles

6. OIG employees are responsible for conducting themselves at all times in a professional manner and for striving to achieve the highest standards of behavior, competence and integrity in their work.

Standards

7. OIG employees are expected to apply and uphold the following principles¹:
 - (a) Integrity: Being consistent, honest and transparent in what we say and do is a Core Value of the Global Fund. The integrity of OIG employees establishes trust and thus provides the basis for reliance on their judgment. The conduct of OIG employees is above suspicion and reproach. OIG employees:
 - Perform their work with honesty, diligence, and appropriate responsibility; accurately document and report on their activities and findings, in line with the applicable professional and ethical standards;
 - Observe the legal and ethical requirements of the profession;

¹ Based on the standards or guidelines developed by the IIA, INTOSAI and the Conference of International Investigators.

- Act professionally at all times, displaying proper respect for auditees and subjects of investigations;
 - Are not knowingly party to any illegal activity, or engage in acts that are discreditable to the profession or to the organization; and
 - Respect and contribute to the legitimate and ethical objectives of the organization.
- (b) Objectivity: OIG employees exhibit the highest level of professional objectivity in their work. OIG employees make a balanced assessment of all the relevant circumstances; they are not unduly influenced by others in forming judgments and take great care to prevent even a perception of partiality by maintaining a professional distance from the stakeholders in an audit or investigation. OIG employees must be independent and objective both in practice and perception. In order to maintain objectivity on an assignment, OIG employees inform the Inspector General or the Heads of Audit and Investigation of any factors that may be perceived to impair their objectivity on an assigned task. OIG employees:
- Do not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the Office and the Global Fund in general in the opinion of the Inspector General;
 - Disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review;
 - Do not prejudge an audit or investigation. Objectivity is a crucial characteristic of the OIG's relationship with entities subject to an audit or investigation; therefore OIG employees must always maintain an independent, objective, and factual perspective in their work.
- (c) Confidentiality: Confidentiality of sensitive information is notably key to successful investigative process and whistle-blower protection, and to maintaining the trust of auditees. OIG employees:
- Are prudent in the use and protection of information acquired in the course of their duties. They do not share or discuss any matters pertaining to audits and investigations with individuals outside of the scope of the work.
 - Take adequate measures to prevent the unauthorized release of confidential materials or information. Such materials are adequately secured from theft, reproduction, or casual observation;
 - Do not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization; and
 - Concerns about scope, performance or compliance must be handled internally in order to ensure proper accountability of management. All OIG employees have a responsibility to protect the reputation of the Global Fund. As such, OIG employees may not make disparaging statements to the public concerning the Global Fund and/or any of its current and former employees or members of the Board and Committees of the Global Fund. Concerns which may be perceived as not adequately addressed through the due course of business are reported through the whistle-blowing hotline.

- Reporting on any activities of the OIG, including to media organizations, is done in compliance with the Disclosure Policy of Reports Issued by the Office of the Inspector General approved by the Board of the Global Fund. Communications with individuals outside of the Office of the Inspector General, including to governance officials, must be coordinated with the Inspector General.
- (d) Competency: OIG employees apply the knowledge, skills, and experience needed in the performance of auditing and investigation services. OIG employees:
- Engage only in those services for which they have the necessary knowledge, skills and experience;
 - Perform auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing; or
 - Perform investigation services in accordance with accepted international standards and the principles espoused by the Conference of International Investigators;
 - Perform other activities from the OIG mandate in accordance with the relevant best practices, methods and processes, in coordination with OIG management, and
 - Diligently comply with the applicable policies, regulations and procedures.
8. OIG employees should never solicit gifts, gratuities or favors² arising from or in connection with their Global Fund duties, as this may impair, or be perceived to impair, OIG employees' professional judgment or objectivity. Gifts that are offered should normally be declined. In limited situations, OIG employees may accept an inexpensive gift on behalf of the Global Fund when it is culturally appropriate or refusing it clearly would create an embarrassment. Any gifts, gratuity or favor accepted are immediately disclosed to the Inspector General. The provisions of section IV.B.3 of the Code of Conduct for Global Fund Employees remain applicable.
9. OIG employees do not assume any operational duties outside of the Office of the Inspector General.
10. Individuals previously employed by the Secretariat, or otherwise having previously been involved with management or oversight of grant funds, which are engaged by the OIG are not assigned to audit or investigate matters with which they were previously involved with, until a reasonable period of time has elapsed. OIG employees previously working with the OIG will not be engaged by the Secretariat until a reasonable period of time has elapsed or unless appropriate conflict mitigation measures are taken. Such assignments are presumed to impair objectivity and are subject to review by the Ethics Officer and/or the Committee of the Board responsible for ethical matters.
11. OIG employees conduct themselves professionally at all times, displaying the proper degree of respect for subjects of investigations and auditees. Forceful, abusive and inappropriately aggressive behavior is prohibited.

² This notably includes favors such as meals, entertainment, discounts on goods or services, transportation, etc.

Violations

12. Claims of inappropriate behavior by OIG employees of the Office of the Inspector General may be reported through the Whistle-blowing hotline.

Annex B: Child Protection

This Annex to the Code of Conduct applies to the provision of services and/or assistance to children in connection with Global Fund-financed activities.

1. Employees shall not discriminate irrespective of the child's or his or her parent's or legal guardian's race, colour, sex, language, religion, political or other opinion, national, ethnic or social origin, sexual orientation, property, disability, birth or other status, or any other grounds.
2. In line with the principles of the United Nations Convention on the Rights of the Child (UNCRC), Employees recognise that all children, (meaning children under the age of 18 years), have a right to protection and freedom from abuse, including exploitation, regardless of age, disability, gender, racial heritage, religious belief, sexual orientation or identity.
3. Employees understand that child abuse including sexual exploitation and sexual abuse constitute acts of gross misconduct. Allegations of misconduct are therefore subject to the investigation and, where substantiated, disciplinary processes, in accordance with the Employee Handbook, and will be referred to law enforcement as appropriate.
4. Employees understand that sexual activity, abuse or exploitation with children (persons under the age of 18) is prohibited, regardless of the age of majority or age of sexual consent locally (in the jurisdiction where such activity takes place). Mistaken understanding of the age of a child is not a defense.
5. Employees understand that exchange of money, employment, goods or services for sexual favours or acts with children is prohibited. This includes any exchange of assistance or services that is due to beneficiaries of the Global Fund.
6. Employees shall not abuse our position to withhold services and assistance to children, nor give preferential treatment, in order to solicit sexual acts, favours, gifts, payments of any kind, or advantage.
7. Employees are prohibited from engaging in the production, distribution, importation, reception, or possession of any image of child pornography (defined as any visual depiction of sexually explicit conduct involving persons less than 18 years old).
8. Where there are concerns or suspicions regarding child abuse or exploitation, employees have a responsibility to report such concerns promptly via established reporting mechanisms as mentioned in this Code of Conduct and the Employee Handbook as appropriate.
9. Employees should uphold the highest standards of efficiency, competence, integrity and transparency in the provision of services and assistance to children