

Ghana Infrastructure Investment Fund

Terms Of Reference Template (TOR)

Investigation

As approved by the Management on 20th August 2026

How to use this template

This is a standard term of reference template. It must be completed and modified to reflect the facts, allegations, risks, applicable requirements for each investigation. All square-bracketed *[text]* is an instruction or placeholder and must be edited as appropriate. Detailed guidelines on the GIIF Investigations function can be found in the GIIF Investigations Policy and Charter and Investigations SOP.

1.1 Mandatory Sections

The following sections shall be retained in every investigation TOR. Their content may be tailored to the case, but omission of any section requires prior written approval of the GIIF Board of Directors, with the reasons recorded:

- Background and Allegations
- Purpose and Objectives
- Scope and Investigation Questions
- Authority and Governing Framework
- Investigator or Investigation Team, Independence and Conflicts
- Authority, Access and Duty to Cooperate
- Fairness, Protection and Standard of Proof
- Confidentiality, Data Protection and Records
- Quality Review and Acceptance
- Approval and Acceptance of Assignment



TERMS OF REFERENCE (TOR) TEMPLATE

Investigation

[INSERT CASE TITLE OR SHORT DESCRIPTION]

Case particular	Case-specific entry
Case reference	[Insert unique case reference]
Classification	[Confidential / Strictly confidential]
Assignment authority	[Insert name and title of approving authority]
Lead investigator	[Insert name, title and organisation/firm]
Reporting line	[Insert person or body receiving the investigation report]
Effective date	[Insert date]
Target completion	[Insert date or period]

1. Background and Allegations

[Summarise how the matter arose and identify the relevant GIIF activity, function, transaction, project, contract or relationship. State each allegation neutrally, distinguish allegations from established facts, and avoid unnecessary personal or sensitive information.]

The investigation is commissioned to establish relevant facts objectively, independently and proportionately. The allegation remains unproven unless supported by sufficient evidence under the applicable standard of proof.

2. Purpose and Objectives

The purpose of this assignment is to conduct independent fact-finding within the approved scope and submit an evidence-based report to *[insert assignment authority]*. The investigation shall:

- determine the facts relevant to each authorised allegation or investigation question;
- assess whether each allegation is substantiated, unsubstantiated or inconclusive under the applicable standard of proof;
- provide the subject of the investigation with a meaningful opportunity to respond to material adverse information, subject to lawful restrictions;
- identify any material limitation, interference, retaliation or control weakness requiring attention; and
- present findings and, where authorized, recommendations without determining criminal guilt or imposing disciplinary or contractual action.

[Insert any additional case-specific objective or delete this paragraph.]

3. Scope and Investigation Questions

The investigation is limited to the matters authorized below.

No.	Neutral allegation or investigation question	Period/area	Applicable requirement
1	<i>[Insert allegation or factual question]</i>	<i>[Insert]</i>	<i>[Insert law, policy, contract or control]</i>
2	<i>[Insert or delete row]</i>	<i>[Insert]</i>	<i>[Insert]</i>

3.1. In scope

[Identify the relevant period, conduct, decisions, transactions, systems, sites, records, persons, functions, counterparties, projects and entities within scope.]

3.2. Outside scope

[Identify excluded allegations, periods, entities, transactions or questions. State [None identified] if no specific exclusions apply.]

The investigator shall not determine criminal guilt or impose disciplinary, contractual, administrative or recovery measures. If material information arises outside the approved scope, it shall be recorded and escalated under the GIIF Investigations Policy and SOP before substantively expanding the investigation.

4. Authority and Governing Framework

This investigation is authorized by *[insert approving authority, decision and date]*. It shall be conducted in accordance with the GIIF Investigations Policy and Charter, the GIIF Investigations SOP and the following applicable requirements:

- *[Insert relevant Ghanaian law or public-sector requirement];*
- *[Insert applicable GIIF policy, charter, code, SOP or HR requirement];*
- *[Insert relevant contract, financing agreement, project or partner requirement]; and*
- *[Insert any applicable professional or specialist standard].*

Where an applicable requirement is uncertain, the investigator shall pause the affected step and seek direction from *[insert assignment authority or authorized adviser]* without compromising independence or confidentiality.

5. Investigator or Investigation Team, Independence and Conflicts

The investigation shall be conducted by *[insert investigator or team]*, appointed on the basis of competence, independence, integrity, availability and suitability for the matter.

[Describe the lead investigator's role, any specialist support and the responsibilities of individual team members. Include any restrictions on substitution.]

Before substantive work begins, every investigator, reviewer and specialist shall disclose any actual, potential or perceived conflict of interest. Any new conflict or attempted interference shall be reported immediately to

[insert conflict-free authority]. No subject, implicated official or operational owner may direct investigative steps, require a predetermined outcome or alter the investigator's findings.

[Insert the conflict-free bypass route applicable if the investigator, assignment authority, reporting line or another relevant official becomes implicated or conflicted.]

6. Authority, Access and Duty to Cooperate

Subject to applicable law, privilege, data-protection requirements and this TOR, the investigator is authorized to obtain timely access to information reasonably required for the investigation, including relevant GIIF records, systems, correspondence, contracts, assets, sites and personnel. The investigator may conduct interviews, request written explanations and obtain approved specialist assistance within the authorized scope.

GIIF personnel and contractually bound parties shall cooperate in good faith and preserve relevant information. Any access restriction, delay or refusal shall be documented and escalated promptly to *[insert conflict-free authority]*.

[Insert any case-specific limitation, access protocol or special authority.]

7. Investigation Approach and Methodology

The investigator shall apply professional judgment and conduct the investigation objectively, proportionately and within the authorized scope. The detailed work plan remains under the control of the investigator.

[Briefly describe the proposed approach, including the principal sources of information, expected interviews or specialist input, and any priority protection or preservation measures. Avoid prescribing unnecessary operational detail.]

The approach may be adjusted as information develops, provided the adjustment remains within the approved scope, authority, timeline and resources. Material departures shall be reported to *[insert assignment authority]*.

8. Fairness, Protection and Standard of Proof

The investigation shall be conducted impartially and with respect for due process. Relevant inculpatory and exculpatory information shall be considered. Before findings are finalized, each subject shall be given a meaningful opportunity to respond to the material allegations and adverse information concerning them, unless a lawful restriction applies.

Retaliation, intimidation, obstruction, threats, confidentiality breaches or interference shall be documented and escalated through *[insert approved route]*. Where specialized survivor-centered or safeguarding requirements apply, the investigator shall follow *[insert applicable framework]*.

Standard of proof: *[Insert applicable standard, normally balance of probabilities for an administrative investigation]*. A separate conclusion shall be recorded for each allegation using *[substantiated/unsubstantiated/inconclusive]* or the categories required by the applicable framework.

9. Confidentiality, Data Protection and Records

All investigation information shall be handled confidentially and shared strictly on a need-to-know basis. Information shall be collected, used, stored, transferred, retained and disposed of in accordance with applicable law and GIIF requirements. Particular care shall be taken to protect personal data, whistleblower and witness identities, privileged material and sensitive safeguarding information.

[Insert the approved case-file location, authorized users, information-classification requirements, retention arrangements and any case-specific confidentiality safeguards.]

At completion, the investigator shall transfer the final report and controlled case record to *[insert authorized custodian]*. The investigator shall not retain unauthorized copies.

10. Reporting, Deliverables, Timeline and Resources

10.1. Reporting line and communications

The investigator shall report functionally to *[insert conflict-free assignment authority]*. Routine administrative coordination may be undertaken through *[insert contact]*, without disclosing unnecessary case information. Substantive directions, decisions and approvals shall be documented and communicated through approved secure channels.

[Insert the route for reporting urgent protection concerns, interference, conflicts, access constraints or other material issues.]

10.2. Deliverables and timetable

Deliverable	Case-specific requirement and target date	Recipient / reviewer
Inception note or work plan	<i>[Insert required content and date]</i>	<i>[Insert]</i>
Urgent or material issue notice	<i>[As required; insert notification timeframe]</i>	<i>[Insert]</i>
Draft investigation report	<i>[Insert required structure and date]</i>	<i>[Insert]</i>
Final investigation report	<i>[Insert date and any presentation requirement]</i>	<i>[Insert]</i>
Case-file index and handover	<i>[Insert date and handover requirements]</i>	<i>[Insert authorised custodian]</i>

The investigation is expected to be completed by *[insert date or period]*. Any expected delay shall be reported promptly to *[insert assignment authority]*, together with the reason, impact and proposed revised date.

10.3. Resources and specialist support

GIIF shall provide reasonable access to the information, systems, personnel, sites and administrative support required by the approved scope. The investigator shall use resources efficiently without compromising independence, fairness, safety or quality.

[Insert approved budget, facilities, travel, secure workspace, forensic accounting, digital, legal, procurement, safeguarding, language, security or other specialist support. State [Existing internal resources only] where applicable.]

11. Quality Review and Acceptance

The draft or final report shall be reviewed by [insert independent reviewer or review body] for evidential support, logical consistency, fairness, compliance with this TOR and the governing framework, and clarity. The reviewer shall be independent of the underlying events and shall not direct or require a predetermined finding.

The investigator shall consider and document valid quality-review comments. Factual findings remain the investigator's responsibility and management shall not alter them. Acceptance confirms receipt and completion of the assignment; it does not authorize alteration of findings.

[Insert the review process, reviewer, review period and acceptance criteria.]

12. Approval and Acceptance of Assignment

By signing below, the assignment authority approves this TOR and the investigator accepts the assignment, confirms availability and acknowledges the applicable independence, confidentiality and reporting requirements.

Role	Name and title	Signature	Date
Assignment authority - approval	<i>[Insert]</i>		
Lead investigator - acceptance	<i>[Insert]</i>		
Independent reviewer - acknowledgement	<i>[Insert]</i>		