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Work Programme and Budget of the Independent Integrity Unit for 2025 – 2027

Summary

This document presents the proposed multi-annual Work Programme and Budget of the Independent Integrity Unit for the 2025-2027 budget cycle. A draft decision is presented in annex I to this document for Board consideration.

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I. Mandate of the Independent Integrity Unit

1. The figure below presents the mandate of the Independent Integrity Unit (IIU) as per its Terms of Reference adopted by the Board in decision B.06/09(b)¹:

Figure 1. Mandate of the Independent Integrity Unit



II. Considerations for the 2025-2027 IIU Work Programme and Budget

2. In light of the above IIU mandate and responsibilities, work programme and budget considerations are made for the following key thematic areas:

Table 1. Key Considerations for the 2025-2027 IIU Work Programme and Budget

INVESTIGATIONS
<ul style="list-style-type: none"> • The number of suspected cases of Wrongdoing is rising (there are 34 cases currently open: 17 project-related/external, 17 staff misconduct/internal). • External cases may require onsite investigations in the future for which travel budget may be needed. Currently, there is no need for this and hence, no travel has been budgeted for external investigations. However, recourse may be sought to the GCF contingency budget if needed. • The IIU also advises the Secretariat on internal GCF operational/systemic risks or project-related internal control issues identified during investigation processes.
PROACTIVE INTEGRITY REVIEWS (PIRs)
<ul style="list-style-type: none"> • PIRs are mandated under a number of policies, including the AML/CFT Standards [sections 12, 35, & 45(c)] and the Policy on Prohibited Practices (section 11).

¹ Available at <https://www.greenclimate.fund/document/terms-reference-independent-integrity-unit>.



- Two PIRs have been concluded so far and next steps are currently being considered with relevant Secretariat offices and Accredited Entities.
- To safeguard GCF resources, while at the same time supporting Accredited Entities in their risk mitigation obligations, PIRs are considered an important factor in identifying integrity risk before an integrity violation, including financial and reputational damage to the Fund, occurs. Therefore, at least two PIRs/year should be conducted, including 2 onsite missions and 2 monitoring missions to support the implementation of recommendations.

CAPACITY BUILDING

- IIU has developed a capacity-building strategy with specific objectives and an implementation plan for 2024-2027, covering Accredited Entities/Direct Access Entities, GCF Personnel, and External Panel members and groups.
- The strategy is a result of direct engagements with Accredited Entities, an internal analysis, and of the recent IEU evaluation of the Policy on the Protection of Whistleblowers and Witnesses.

INTERNATIONAL STAKEHOLDER MANAGEMENT

- The IIU is mandated to consult and collaborate with multilateral funds, international finance institutions and other relevant parties to share experience on how best to address integrity violations (IIU Terms of Reference section II, paragraph 15. (I)).
- The IIU mostly engages with its international partners virtually and *inter alia* leads a global virtual working group within the Practitioners' Platform for Countering Environmental Crime, uniting diverse sectors to combat corruption and protect climate and environmental investments. The IIU also collaborates virtually with IFIs, MDBs, and CSOs in global forums to share insights, explore how to mitigate integrity risks, identify prevention measures, and promote collective learning and action.
- However, it is also important that the IIU meets these stakeholders at a few selected occasions in person, and travel budget is needed for these meetings, taking into account that they mostly take place in Europe, the USA and Africa, while the GCF is located in the Republic of Korea.

INTEGRITY POLICIES AND INTEGRITY RISK MANAGEMENT

- The Policy on Prohibited Practices and the Policy on the Protection of Whistleblowers and Witnesses state in paragraph 42 and paragraph 74, respectively *"the Ethics and Audit Committee shall, every three years with the support of the IIU, present a report to the Board on issues related to the implementation of this Policy along with any recommendations for changes to it."*
- IIU proposes a review of the PPP and the PPWW in 2025, conducted with relevant GCF Secretariat offices, and will propose related Terms of Reference for such review to the EAC by the end of 2024.
- IIU is currently developing Terms of Reference for the Integrity Risk Management Group, composed of the ED, the Head of IIU, and other senior Secretariat managers. According to the AML/CFT Standards, the IRMG is responsible for providing strategy,

direction, advice, or necessary assistance to ensure that integrity policies of the Fund are fully implemented, applied, and maintained.

III. Multi-Year Strategic Objectives of the Independent Integrity Unit for 2025-2027

3. In line with the IIU’s Terms of Reference and mandate as mentioned above, the proposed multi-year IIU Work Programme for 2025-2027 is based on four Strategic Objectives and their related sub-components, which the IIU started implementing with its 2024 Work Programme and Budget as approved by the Board at B.37 in October 2023:

Table 2. IIU Multi-Year Strategic Objectives (2024-2027) and Respective Sub-Components

<p>Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.</p>
<ol style="list-style-type: none"> 1. Collaboration with GCF stakeholders (Board and Board Committees, notably the Ethics and Audit Committee & Budget Committee, Secretariat, and other Independent Units) 2. Integrity capacity building for GCF internal stakeholders 3. Awareness-raising & communication activities to reinforce understanding of GCF integrity standards and IIU 4. Advisories on implementation of and compliance with integrity policies
<p>Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practice and employs innovative integrity solutions in the proactive detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.</p>
<ol style="list-style-type: none"> 1. Integrity capacity-building support to Accredited Entities & relevant partners 2. Knowledge product development 3. Building strategic partnerships and communities of practice 4. Integrity risk assessment on Fund-related Activities by means of Proactive Integrity Reviews and project data analytics
<p>Strategic Objective 3: To be recognised as a trusted accountability mechanism, empowering stakeholders and others to report suspected integrity violations in Fund-related Activities, and to undertake professional, impartial, and timely investigations, while effectively supporting GCF’s administration of justice and ARE framework.</p>
<ol style="list-style-type: none"> 1. Awareness raising on IIU complaint procedures/whistleblower protection 2. Investigations and optimising investigation processes 3. Building partnerships and collaboration on investigations
<p>Strategic Objective 4: To enable real-time, data-informed decision making and action on addressing integrity risks, and to foster a culture of transparency, accountability, and efficiency using technology and innovative mechanisms.</p>
<ol style="list-style-type: none"> 1. Data analytics and management 2. IIU operations

4. The detailed IIU Work Programme for 2025-2027 is contained in annex II to this document, while the proposed multi-year budget corresponding to the draft Work Programme is contained in annex III to this document. Moreover, a summary report on the implementation of the 2024 IIU Work Programme and Budget to-date is provided in annex IV to this document.

IV. Budgetary Implications of the 2025-2027 IIU Work Programme

5. The subsequent sections elaborate on the budgetary implications of the proposed multi-year IIU Work Programme (2025-2027) based on four thematic areas: investigations, capacity building, Proactive Integrity Reviews and policy reviews, and international stakeholder management. Budgetary considerations per thematic area are provided below:

(a) Investigations

- (i) **Travel:** No staff travel is foreseen at the moment. However, in the event of a sudden increase in external/project-related cases which require onsite investigations, travel budget needs to be made available in order to effectively investigate Prohibited Practices and thus safeguard the Fund's resources and manage reputational risks.
- (ii) **General Operating Costs:** IIU allocates provisions for the professional training of its investigators recognising the importance of maintaining state-of-the-art skills for GCF investigators. The IIU aims to request a peer review of its investigative function in 2027, to be conducted by experts from counterpart offices of organisations comparable to the GCF.
- (iii) **ICT:** IIU continues to invest in innovation and efficiency by maintaining subscriptions to investigation due diligence tools.

(b) Capacity Building

- (i) **Staff & Consultants:** Based on the new IIU capacity-building strategy, IIU aims to recruit one additional staff member as of Q3 of 2026 who will support IIU's work on capacity building and stakeholder engagement. The role is being considered as a "shared resource" between the IIU and the Independent Redress Mechanism Unit (IRMU) following identification of possible synergies.
- (ii) **Travel:** Staff travel spread over 2025-2027, including provisions for the joint IIU-IRM regional workshop in agreed regions (2025 and 2027), GCF Integrity Forum (2026), and GCF Regional Structured Dialogues (annually).
- (iii) **Contractual Services:** IIU aims to contract translation and interpretation services for IIU-organised capacity-building events and informational resources (annually) and technical services for the development of an Integrity Toolkit and the next set of integrity e-learning modules spread over 2025-2027.
- (iv) **General Operating Costs:** This includes the organisation costs for the joint IIU-IRM regional workshop and related travel support costs for 10 participants (2025 and 2027). Likewise, it covers the organisations costs for the GCF Integrity Forum and associated travel support costs for 50 participants (2026). Both IIU flagship events will be organised and held biennially.

(c) Proactive Integrity Reviews & Policy Reviews

- (i) **Travel:** As part of its proposed Work Programme and in line with its strategy to contribute to the effective safeguarding of the Fund's resources and integrity risk management, the IIU aims to conduct two Proactive Integrity Reviews (PIRs). These include two onsite visits annually (one per PIR) and two onsite visits to monitor and support the respective AE in its implementation of recommendations for each PIR every year.
- (ii) **Contractual Services:** IIU intends to engage the services of consulting firms to support the conduct of two PIRs every year. IIU also allocates provisions for data

analytic services for enhancing the PIR machine-learning components and project data/integrity risk analytics (2026-2027).

- (iii) ICT: IIU maintains subscriptions to specialised software and services supporting the PIRs and the Unit's data and risk analytic capabilities.

(d) **International Stakeholder Management**

- (i) Travel: As per its Terms of Reference, the IIU meets and discusses with IFIs, MDBs, UN agencies, and CSOs on various integrity matters, mostly in virtual settings (virtual international working groups, webinars, or conferences). Between 2025-2027, the IIU plans to attend a few carefully selected international stakeholder events in person in order to maintain good contact, especially with stakeholders on other continents, leveraging on these organisations' capabilities and transmitting the message of climate finance integrity.

Annex I: Draft Decision of the Board

The Board, having considered document GCF/B.40/18 titled “Work Programme and Budget of the Independent Integrity Unit for 2025-2027”:

- (a) Approves the work programme and administrative budget of the Independent Integrity Unit for 2025 in the amount of USD 3,958,600, as set out in annexes II and III, respectively, to this document;
- (b) Takes note of the provisional work programme of the Independent Integrity Unit for 2026 and 2027, as set out in annex II to this document;
- (c) Approves in accordance with the Administrative Budget and Accounting Framework approved by decision B.38/07, the provisional administrative budgets for the Independent Integrity Unit, as set out in annex III to this document, in the amounts of USD 4,458,700 for 2026 and USD 4,449,700 for 2027; and
- (d) Notes that the costs of unanticipated investigation-related work will be budgeted as needed from the Board contingency budget in consultation with the Budget Committee.

Annex II: Work Programme of the Independent Integrity Unit for 2025-2027

I. Introduction

1. The Independent Integrity Unit (IIU or the Unit) was established by the Board of the Green Climate Fund (GCF or the Fund) under the authority of Article 68 of the Governing Instrument². The IIU has a detailed Terms of Reference³, mandated to investigate allegations of fraud, corruption, and other Prohibited Practices, and to engage in integrity-related oversight and capacity-building activities.
2. The IIU cooperates closely with the GCF Secretariat and other Independent Units to uphold accountability, foster good governance, and prevent abuse or misuse in the Fund's operations and resources mainly through the provision of professional investigative services, prevention and awareness programmes, integrity-related policy advice, and integrity risk detection and mitigation initiatives.
3. As a key function of the accountability mechanism of the Fund, the IIU reports directly to the Board and/or through the Ethics and Audit Committee (EAC) of the Board. The Unit has operational independence from the GCF Secretariat, while reporting administratively to the Executive Director.
4. The IIU has shifted to a multi-year programming and budgeting cycle beginning in the period 2025-2027 in alignment with the rest of the Fund and in accordance with the principles established in Board decision B.38/07 *Administrative Budget and Accounting Framework*.

II. Multi-Year Work Programme of the Independent Integrity Unit for 2025-2027

5. The multi-year Work Programme of the IIU for 2025-2027 is based on four overarching strategic objectives (envisioned for 2023-2027). To meet these objectives, the IIU has identified activities for the next three years based on priorities and guidance from the Board and EAC, and that aim to align with the Secretariat's activities in achieving the goals and targets of Board decision B.36/13 *Strategic Plan for the GCF 2024-2027* (USP.2).
6. The subsequent tables outline the activities of the IIU for 2025-2027 based on respective strategic objectives. The associated budgetary considerations are presented in detail in annex III to this document. Certain terminologies in Table 2 below are abbreviated for conciseness, and the definitions of these acronyms are provided in the last section of this document to aid in reading.

² Governing Instrument for the Green Climate Fund. Available at <https://www.greenclimate.fund/document/governing-instrument>.

³ Board decision B.06/09 Terms of Reference of the Independent Integrity Unit. Available at <https://iiu.greenclimate.fund/documents/1226411/1237082/Terms of Reference of the Independent Integrity Unit.pdf/50c468f6-bc58-9e7f-0f5f-17834705a7fa>.

Table 3. IIU Activities for 2025-2027 under Strategic Objective 1

<i>Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.</i>		
2025	2026	2027
Collaboration with GCF stakeholders (Board and Board Committees, notably EAC & BC; Secretariat; and other Independent Units)		
<ul style="list-style-type: none"> • Delineate IIU and Secretariat functions in handling integrity matters, including under the revised GCF grievance structure • Contribute to SEAH Task Force • Undertake integrity risk management with the Integrity Risk Management Group (ED, IIU, senior Secretariat managers) 	<ul style="list-style-type: none"> • Contribute to SEAH Task Force • Undertake integrity risk management with the Integrity Risk Management Group (ED, IIU, senior Secretariat managers) 	<ul style="list-style-type: none"> • Contribute to SEAH Task Force • Undertake integrity risk management with the Integrity Risk Management Group (ED, IIU, senior Secretariat managers)
Integrity capacity building for GCF internal stakeholders		
<ul style="list-style-type: none"> • Organise training on fraud risks to Procurement and Finance units • Begin development of a mandatory integrity induction programme (PPP, PPWW, complaints procedures, etc.) • Conduct training for External Members of the GCF Panels and Groups on their obligations under the relevant PECoI 	<ul style="list-style-type: none"> • Organise trainings on specific integrity topics to GCF project/operations units • Implement and conduct a full roll-out of the mandatory integrity induction programme • Conduct training for External Members of the GCF Panels and Groups on their obligations under the relevant PECoI 	<ul style="list-style-type: none"> • Organise trainings on specific integrity topics to GCF project/operations units • Revise (as necessary) and conduct existing mandatory integrity induction programme • Conduct training for External Members of the GCF Panels and Groups on their obligations under the relevant PECoI
Awareness-raising & communication activities to reinforce understanding of GCF integrity standards and IIU		
<ul style="list-style-type: none"> • Implement the communications strategy 	<ul style="list-style-type: none"> • Implement the communications strategy 	<ul style="list-style-type: none"> • Implement the communications strategy

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.

2025	2026	2027
<ul style="list-style-type: none"> • Organise the IIU contribution to the Secretariat-led GCF Regional Dialogues • Organise campaign for the commemoration of IACD 2025 	<ul style="list-style-type: none"> • Organise the IIU contribution to the Secretariat-led GCF Regional Dialogues • Organise campaign for the commemoration of IACD 2026 	<ul style="list-style-type: none"> • Organise the IIU contribution to the Secretariat-led GCF Regional Dialogues • Organise campaign for the commemoration of IACD 2027
Advisories on implementation of and compliance with integrity policies		
<ul style="list-style-type: none"> • Provide advisories on integrity policy implementation and compliance matters • Advise/support the Secretariat in the implementation of the new Partnerships and Access Strategy, including contractual agreements with partners <p>Advise the Secretariat on the RMF</p>	<ul style="list-style-type: none"> • Provide advisories on integrity policy implementation and compliance matters • Advise/support the Secretariat in the implementation of the Partnerships and Access Strategy, including contractual agreements with partners <p>Advise the Secretariat on the RMF</p>	<ul style="list-style-type: none"> • Provide advisories on integrity policy implementation and compliance matters • Advise/support the Secretariat in the implementation of the Partnerships and Access Strategy, including contractual agreements with partners <p>Advise the Secretariat on the RMF</p>
Integrity policy development, implementation, and monitoring		
<ul style="list-style-type: none"> • Submit the four ARE subsidiary documents for EAC endorsement and Board approval • Support the Secretariat’s recruitment of relevant positions for the operationalisation of the ARE regime • Implement or monitor implementation of/compliance with: <ul style="list-style-type: none"> ○ PPP ○ PPWW 	<ul style="list-style-type: none"> • Advise and support the Secretariat on the operationalisation of the ARE regime • Initiate review of relevant integrity policies (to be determined in consultation with the Secretariat) • Implement or monitor implementation of/compliance with: <ul style="list-style-type: none"> ○ PPP ○ PPWW 	<ul style="list-style-type: none"> • Advise and support the Secretariat on the operationalisation of the ARE regime • Initiate review of relevant integrity policies (to be determined in consultation with the Secretariat) • Implement or monitor implementation of/compliance with: <ul style="list-style-type: none"> ○ PPP ○ PPWW

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.

2025	2026	2027
<ul style="list-style-type: none"> ○ AML/CFT SOPs ○ CoI Guidelines for External Members of the GCF Panels and Groups • Submit policy implementation reports on PPP, PPWW, and AML/CFT to the Board on an annual basis • Conduct reviews of the Policy on Prohibited Practices and the Policy on the Protection of Whistleblowers and Witnesses in coordination with relevant GCF Secretariat offices 	<ul style="list-style-type: none"> ○ AML/CFT SOPs ○ CoI Guidelines for External Members of the GCF Panels and Groups • Submit policy implementation reports on PPP, PPWW, and AML/CFT to the Board on an annual basis 	<ul style="list-style-type: none"> ○ AML/CFT SOPs ○ CoI Guidelines for External Members of the GCF Panels and Groups • Submit policy implementation reports on PPP, PPWW, and AML/CFT to the Board on an annual basis

Table 4. IIU Activities for 2025-2027 under Strategic Objective 2

Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practice and employs innovative integrity solutions in the proactive detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.

2025	2026	2027
Integrity capacity-building support to Accredited Entities & relevant partners		
<ul style="list-style-type: none"> • Implement the capacity building strategy • Organise the joint IIU-IRM Regional Workshop for DAEs and CSOs 	<ul style="list-style-type: none"> • Implement the capacity building strategy • Organise and hold the 4th GCF Integrity Forum 	<ul style="list-style-type: none"> • Implement the capacity building strategy • Organise the joint IIU-IRM Regional Workshop for DAEs and CSOs

<i>Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practice and employs innovative integrity solutions in the proactive detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.</i>		
2025	2026	2027
<ul style="list-style-type: none"> Develop the first phase of the Integrity Toolkit 	<ul style="list-style-type: none"> Develop the second phase of the Integrity Toolkit Develop the first phase of integrity e-learning modules for AEs Organise Back-to-Basics webinars for AEs 	<ul style="list-style-type: none"> Develop the third phase of the Integrity Toolkit Develop the second phase of integrity e-learning modules for AEs Organise Back-to-Basics webinars for AEs
Knowledge product development		
<ul style="list-style-type: none"> Develop information/guidance brochure for AEs on investigations/Prohibited Practices Develop paper/article on integrity in climate action 	<ul style="list-style-type: none"> Create specific knowledge products on climate action integrity 	<ul style="list-style-type: none"> Create specific knowledge products on climate action integrity
Building strategic partnerships and communities of practice		
<ul style="list-style-type: none"> Engage with P2P-LA Contribute to the International Working Group on Countering Environmental Crime and Corruption Engage with different CSOs through workshops and webinars Organise side events/panels with international partners at global engagements 	<ul style="list-style-type: none"> Engage with P2P-LA Contribute to the International Working Group on Countering Environmental Crime and Corruption Engage with different CSOs through workshops and webinars Organise side events/panels with international partners at global engagements 	<ul style="list-style-type: none"> Engage with P2P-LA Contribute to the International Working Group on Countering Environmental Crime and Corruption Engage with different CSOs through workshops and webinars Organise side events/panels with international partners at global engagements
Integrity risk assessment on Fund-related Activities by means of Proactive Integrity Reviews and project data analytics		

<i>Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practice and employs innovative integrity solutions in the proactive detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.</i>		
2025	2026	2027
<ul style="list-style-type: none"> • Conduct and issue two PIRs • Monitor implementation of recommendations from 2024 PIR 	<ul style="list-style-type: none"> • Conduct and issue two PIRs • Monitor implementation of recommendations from 2025 PIRs 	<ul style="list-style-type: none"> • Conduct and issue two PIRs • Monitor implementation of recommendations from 2026 PIRs

Table 5. IIU Activities for 2025-2027 under Strategic Objective 3

<i>Strategic Objective 3: To be recognised as a trusted accountability mechanism, empowering stakeholders and others to report suspected integrity violations in Fund-related Activities, and to undertake professional, impartial, and timely investigations, while effectively supporting GCF's administration of justice and ARE framework.</i>		
2025	2026	2027
Awareness raising on IIU complaint procedures/whistleblower protection		
<ul style="list-style-type: none"> • Organise and hold information sessions on IIU complaint procedures to GCF staff 	<ul style="list-style-type: none"> • Organise and hold information sessions on IIU complaint procedures to GCF staff 	<ul style="list-style-type: none"> • Organise and hold information sessions on IIU complaint procedures to GCF staff
Investigations and optimising investigation processes		
<ul style="list-style-type: none"> • Conduct effective and professional investigations to support the administration of justice and ARE framework • Notify the Secretariat of internal control gaps or project/programme-related risks identified during investigative activity 	<ul style="list-style-type: none"> • Conduct effective and professional investigations to support the administration of justice and ARE framework • Notify the Secretariat of internal control gaps or project/programme-related risks identified during investigative activity 	<ul style="list-style-type: none"> • Conduct effective and professional investigations to support the administration of justice and ARE framework • Notify the Secretariat of internal control gaps or project/programme-related risks identified during investigative activity

<i>Strategic Objective 3: To be recognised as a trusted accountability mechanism, empowering stakeholders and others to report suspected integrity violations in Fund-related Activities, and to undertake professional, impartial, and timely investigations, while effectively supporting GCF's administration of justice and ARE framework.</i>		
2025	2026	2027
<ul style="list-style-type: none"> • Undertake specialised training of investigators and develop/update internal operating procedures and forms • Strengthen investigative tools/databases and enhance digital forensic capacity 	<ul style="list-style-type: none"> • Undertake specialised training of investigators and develop/update internal operating procedures and forms • Strengthen investigative tools/databases and enhance digital forensic capacity 	<ul style="list-style-type: none"> • Undertake specialised training of investigators and develop/update internal operating procedures and forms • Strengthen investigative tools/databases and enhance digital forensic capacity • Commission a peer review of the investigative function of the IIU
Building partnerships and collaboration on investigations		
<ul style="list-style-type: none"> • Engage with UN Representatives of Investigation Services (UNRIS) and other investigative counterparts • Participate in the 25th CII • Identify ways to enhance counterparty reporting and IIU's review and utilisation of counterparty findings 	<ul style="list-style-type: none"> • Engage with UNRIS and other investigative counterparts • Participate in the 26th CII • Identify ways to enhance counterparty reporting and IIU's review and utilisation of counterparty findings 	<ul style="list-style-type: none"> • Engage with UNRIS and other investigative counterparts • Participate in the 27th CII • Identify ways to enhance counterparty reporting and IIU's review and utilisation of counterparty findings

Table 6. IIU Activities for 2025-2027 under Strategic Objective 4

<i>Strategic Objective 4: To enable real-time, data-informed decision making and action on addressing integrity risks, and to foster a culture of transparency, accountability, and efficiency using technology and innovative mechanisms.</i>		
2025	2026	2027
Data analytics and management		

<i>Strategic Objective 4: To enable real-time, data-informed decision making and action on addressing integrity risks, and to foster a culture of transparency, accountability, and efficiency using technology and innovative mechanisms.</i>		
2025	2026	2027
<ul style="list-style-type: none"> • Fine tune machine learning methodology for integrity risk analytics • Establish IRA Working Group 	<ul style="list-style-type: none"> • Fine tune machine learning methodology for integrity risk analytics • Lead the IRA Working Group 	<ul style="list-style-type: none"> • Fine tune machine learning methodology for integrity risk analytics • Lead the IRA Working Group
IIU operations		
<ul style="list-style-type: none"> • Track overall delivery of IIU's multi-year work programme • Set up and implement critical IIU business processes • Develop and execute the 2025 IIU Corporate Procurement Plan 	<ul style="list-style-type: none"> • Track overall delivery of IIU's multi-year work programme • Set up and implement critical IIU business processes • Develop and execute the 2026 IIU Corporate Procurement Plan 	<ul style="list-style-type: none"> • Track overall delivery of IIU's multi-year work programme • Set up and implement critical IIU business processes • Develop and execute the 2027 IIU Corporate Procurement Plan

Annex III: Draft Budget of the Independent Integrity Unit for 2025-2027

1. The Work Programme and Budget of the Independent Integrity Unit for 2025-2027 was presented to the Ethics and Audit Committee and Budget Committee of the Board for their consideration and respective endorsements.⁴ The following table presents a general overview of the proposed multi-annual budget of the IIU for 2025-2027:

Table 7. Draft Multi-Annual Budget of the Independent Integrity Unit for 2025-2027

Cost Category	2024 Approved Budget ⁵	2024 Forecast ⁶	Proposed Budgets ⁷			% Change (Year-on-Year)			CAGR ⁸ % (3-Year Period)
			2025	2026	2027	2025 ⁹	2026	2027	
Staff, Consultants, & Interns									
Full-Time Staff	2,960,440	2,673,589	3,137,100	3,248,400	3,348,400	17.3%	3.5%	3.1%	7.8%
Consultants & Interns	45,000	62,905	29,200	48,100	29,200	-53.6%	64.7%	-39.3%	-22.6%
Sub-Total	3,005,440	2,736,494	3,166,300	3,296,500	3,377,600	15.7%	4.1%	2.5%	7.3%
Travel									
General	49,400	43,022	83,600	162,300	133,900	94.3%	94.1%	-17.5%	46%

⁴ The work programme as endorsed by the EAC on 06 September 2024 at its 104th meeting and the administrative budget as endorsed by the BC on 01 October 2024 through written procedure on a non-objection basis.

⁵ As indicated in GCF/B.39/Inf.02 Report on the Execution of the 2024 Administrative Budget of GCF, the budget line for Full-Time Staff includes USD 75,440 representing the IIU's share from the additional USD 1,741,000 for the adjustment of the GCF salary scales as approved by the Board in decision B.37/08.

⁶ Projected IIU expenditure by year-end of 2024. Figures as at end of July 2024.

⁷ Figures are rounded off to the nearest hundredths.

⁸ CAGR = Compound Annual Growth Rate. CAGR % across a three-year period.

⁹ Percentage represents the increase/decrease of the proposed 2025 budget in comparison to 2024 forecast figures.

Cost Category	2024 Approved Budget ⁵	2024 Forecast ⁶	Proposed Budgets ⁷			% Change (Year-on-Year)			CAGR ⁸ % (3-Year Period)
			2025	2026	2027	2025 ⁹	2026	2027	
Travel to Board Meeting	5,600	14,892	14,600	5,200	7,100	-2%	-64.4%	36.5%	-21.9%
Sub-Total	55,000	57,914	98,200	167,500	141,000	69.6%	70.6%	-15.8%	34.5%
Contractual Services									
Professional Services	95,000	152,911	165,000	295,000	295,000	7.9%	78.8%	0%	24.5%
Communication & Outreach	15,000	15,000	15,000	15,000	15,000	0%	0%	0%	0%
General Operating Costs	66,000	233,148	36,400	228,500	114,600	-84.4%	527.7%	-49.8%	-21.1%
ICT	96,000	83,676	83,200	76,200	116,800	-0.6%	-8.4%	53.3%	11.8%
Sub-Total	272,000	484,735	299,600	614,700	541,400	-38.2%	105.2%	-11.9%	3.8%
TOTAL	3,332,440	3,279,143	3,564,100	4,078,700	4,060,000	8.7%	14.4%	-0.5%	7.4%
Cost Allocation to IUs	344,000	344,000	395,500	380,000	389,700	14.7%	-3.7%	2.6%	4.2%
GRAND TOTAL	3,676,440	3,623,143	3,958,600	4,458,700	4,449,700	9.3%	12.6%	-0.2%	7.1%

2. In line with the identified priorities of its multi-annual Work Programme, the IIU proposes a draft budget amounting to USD 3,958,600 for the year 2025. This represents a budgetary increase of 9.3% or USD 335,457 compared to the budget utilisation forecast of the previous year. The draft

budgets for 2026 and 2027 are provisional and subject to further consideration and approval by the Board at the appropriate budget cycle. The provisional budgets for 2026 and 2027 represent an increase of 12.6% (or USD 500,100) and a decrease of 0.2% (or -USD 9,000) year-on-year, respectively. Overall, the multi-year budget proposal by the IIU represents a 7.1% compound annual growth rate across the three-year period (2025-2027).

3. Furthermore, the table below elaborates on the proposed 2025 expenditure framework by presenting the budget allocations per strategic objective:

Table 8. Draft 2025 Budget: Allocation per Strategic Objective

Output	Strategic Objectives/ Budget Categories	Budgeted Amount for 2025	Budget Allocation (%)
1	<i>To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework</i>		
1.1	Full-Time Staff	779,400	
1.2	Interns and Consultants	12,700	
1.3	Travel	16,300	
1.4	Professional Services	32,500	
1.5	Other Operating Costs	109,100	
	Sub-total: Strategic Objective 1 (1)	950,000	24
2	<i>To be a learning institution and thought leader in climate finance integrity that uses best practice and employs innovative integrity solutions in the proactive detection and mitigation of integrity risks, contributing to the development of robust governance frameworks</i>		
2.1	Full-Time Staff	873,400	
2.2	Interns and Consultants	12,700	
2.3	Travel	60,100	
2.4	Professional Services	122,500	
2.5	Other Operating Costs	137,400	
	Sub-total: Strategic Objective 2 (2)	1,206,100	30.5
3	<i>To be recognised as a trusted accountability mechanism, empowering stakeholders and others to report suspected integrity violations in Fund-related Activities, and to undertake</i>		

Output	Strategic Objectives/ Budget Categories	Budgeted Amount for 2025	Budget Allocation (%)
	<i>professional, impartial, and timely investigations, while effectively supporting GCF's administration of justice and ARE framework</i>		
3.1	Full-Time Staff	900,500	
3.2	Interns and Consultants	2,000	
3.3	Travel	21,800	
3.4	Professional Services	-	
3.5	Other Operating Costs	188,800	
	Sub-total: Strategic Objective 3 (3)	1,113,100	28.1
4	<i>To be able real-time, data-informed decision making and action on addressing integrity risks, and to foster a culture of transparency, accountability, and efficiency using technology and innovative mechanisms</i>		
4.1	Full-Time Staff	572,600	
4.2	Interns and Consultants	1,900	
4.3	Travel	-	
4.4	Professional Services	10,000	
4.5	Other Operating Costs	104,900	
	Sub-total: Strategic Objective 4 (4)	689,400	17.4
	GRAND TOTAL (1+2+3+4)	3,958,600	100

Annex IV: Implementation of the 2024 IIU Work Programme and Budget

1. In line with paragraph 15(j) of its Terms of Reference, the IIU submits periodic reports to the Board to inform on the implementation of its strategic objectives and annual work programme. Summaries of the activities of the IIU for the period of 01 January to 13 September 2024 are provided in the following standard information documents: GCF/B.38/Inf.02 *Report on the Activities of the Independent Integrity Unit*, GCF/B.39/Inf.04 *Report on the Activities of the Independent Integrity Unit*, and GCF/B.40/Inf.03 *Report on the Activities of the Independent Integrity Unit*. The tables below provide a summary of key milestones from these reports:

Table 9. Implementation of 2024 Activities under Strategic Objective 1

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.	
Create knowledge products about complaints procedures for GCF personnel.	IIU Complaints Procedure Information Sessions. IIU held three information sessions with GCF personnel in May to explain the IIU complaints procedure and to answer questions about the investigations process. A PDF flowchart was developed as part of this process and shared with personnel.
Create knowledge products about investigative capacity building for external stakeholders.	Investigations Section of E-Learning Module. One of the three sections in the recently launched IIU e-Learning Module is dedicated to the Investigation Standards policy of the GCF. This section outlines the basic principles of investigations and how AEs collaborate with the IIU during investigations.
Foster strategic partnerships and coordination on investigations.	UNRIS and Other Engagements. IIU participated in the second remote meeting of the United Nations Representatives of Investigation Services (UNRIS) for 2024. IIU also liaised with personnel/offices responsible for investigations in other GCF partners while responding to allegations of prohibited practices.
Complete the Integrity Policy Framework.	<p>Administrative Remedies and Exclusion (ARE) Secondary Documents. IIU completed the drafting of one of the four ARE secondary documents, namely the ARE Guidelines for the implementation of the ARE Policy. This document is undergoing internal consultation with the Secretariat. IIU also continued drafting the ARE Procedures and initiated the drafting of the remaining two ARE secondary documents, namely the Integrity Compliance Guidelines and the Settlement Guidelines.</p> <p>Administrative Guidelines on Conflict of Interest. IIU drafted a guidance document for managing conflicts of interest by external panel members. The document is undergoing internal consultation with the Secretariat.</p>

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.	
	<p>Anti-Money Laundering/Countering the Financing of Terrorism (AML/CFT) Standard Operating Procedures (SOP). IIU has actively supported the Office of Risk Management & Compliance (ORMC) in the development of the AML/CFT SOP. The draft SOP is undergoing consultation with the Secretariat.</p> <p>Fiduciary Standards. The IIU has updated the integrity-related provisions in the fiduciary standards, which are currently undergoing internal review.</p> <p>Draft Staff Regulations. IIU engaged in a review of the draft Staff Regulations developed by the Secretariat and provided input and feedback on certain administration of justice matters and relevant integrity/investigations-related provisions.</p> <p>Risk Appetite Statement. IIU advised and made key proposals to the Office of Risk Management and Compliance during their development of a Risk Appetite Statement.</p> <p>Fiduciary Standards and Minimum Requirements. Based on its updates to the integrity-related provisions in the fiduciary standards that have been undergoing internal review, IIU provided substantive input to the Secretariat during the ongoing development of standard minimum requirements for GCF accreditation.</p>
Review the Policy on the Protection of Whistleblowers and Witnesses.	<p>Policy Evaluation. The GCF Independent Evaluation Unit has undertaken an evaluation of the GCF Policy on the Protection of Whistleblowers and Witnesses and expected to be considered by the Board later this year. IIU has been coordinating with the Secretariat in reviewing and responding to the evaluation.</p>
Conduct Proactive Integrity Review (PIR).	<p>2024 PIR. IIU conducts one PIR in 2024. For this, IIU conducted data analysis of the GCF portfolio of projects using machine language. Using this methodology, priority projects were selected and preparations are underway to start the PIR for the selected project.</p>
Establish a Knowledge Management Strategy and related IIU Knowledge Product Map.	<p>Capacity-Building/Knowledge Management Strategy. The IIU has established this strategy, including an implementation plan and related budget under the multi-year programme and budget 2025-2027. Also, a database of all IIU knowledge products and a dashboard with accreditation process findings has already been created and is operational.</p>
Develop an e-learning module.	<p>E-Learning Module. IIU launched in May an e-learning module on the GCF iLearn platform that covers three GCF integrity policies: Policy on Prohibited Practices, Policy on the Protection of Whistleblowers and Witnesses, and Investigation Standards. This module includes videos and interactive PDF downloads and is designed for integrity professionals at GCF Accredited Entities.</p>

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.	
<p>Organise and hold the 2024 GCF Integrity Forum.</p>	<p>Integrity Forum Preparations. IIU has been engaged in developing the agenda and securing participant registration for the upcoming Integrity Forum, which will take place from 5-7 November 2024 in Songdo, South Korea. An IIU intern was also onboarded in late July to assist with the preparations and overall organisation of the Forum.</p> <p>Pre-Forum Consultations. The IIU Outreach team held three regional Pre-Forum consultations with DAEs to facilitate feedback on integrity challenges in their organisations and hear input on desired sessions and formats for the Integrity Forum sessions. The input from the DAEs will be used to inform the Forum agenda.</p>
<p>Organise and conduct a Regional Capacity Building Workshop.</p>	<p>IIU/IRM Joint Regional Workshop. IIU hosted a workshop in April in Morocco for 11 GCF Direct Access Entities and 13 Civil Society Organisations from Africa. During the workshop, participants learned about the GCF Integrity Policy Framework, their obligations under it, and how to develop integrity action plans through presentations, case studies, and group activities. These sessions were part of a larger workshop co-organised with the IRMU.</p> <p>In a continuation of the workshop, IIU held a virtual follow-up session with workshop participants to check in about progress on implementing the learnings from the workshop.</p> <p>A CSO platform was set up for sharing of lessons learned and experiences in advocating of integrity in climate action and development of knowledge products. Webinars will be organised to empower CSO in identifying prohibited practices in GCF funded activities and in channelling complaints to IIU.</p>
<p>Foster peer-to-peer learning.</p>	<p>Peer-to-Peer Learning Alliance (P2P-LA). Preparations are underway to establish an integrity training programme, based on the IIU Capacity-Building Strategy, for different cohorts of DAEs. IIU will also establish a new peer cohort during the 2024 Integrity Forum.</p>
<p>Cooperation with counterpart integrity offices of Accredited Entities.</p>	<p>Memorandum of Understanding (MoU). IIU has concluded one MoU regarding information sharing, joint investigative activities, and collaboration on shared interests.</p>
<p>Develop a communications strategy.</p>	<p>Communications Strategy. A communications strategy has been established and is being implemented.</p>
<p>Conduct communications and awareness-raising initiatives.</p>	<p>Engagement Survey. IIU conducted an engagement survey for all stakeholders in February. Information was collected on AE investigation capacity, integrity knowledge gaps, and capacity building needs.</p> <p>IIU Integrity Talks. IIU hosted a webinar in April in its ongoing series “IIU Integrity Talks”, which was facilitated by IIU’s Chief of Investigations Hyung Tae (Mike) Kim and featured Duncan Smith, former Deputy Head of Fraud Investigations at</p>

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.	
	<p>the European Investment Bank. These webinars are designed to educate and raise awareness of integrity issues in climate finance with the interested public and to strengthen IIU’s connections with peer institutions.</p> <p>IU Board Webinars. IIU, IRM, and IEU held four joint virtual sessions prior to B.38 and two such sessions in June prior to B.39 for Board members to present them with an overview of the roles and functions of each unit and priorities for 2024. GCF Regional Dialogue with Eastern Europe and Central Asia and with Middle East and Northern Africa. IIU led sessions at two regional dialogues. One was a virtual session at the regional dialogue for Eastern Europe and Central Asia covering an introduction to the IIU and an overview of the GCF policy framework and the obligations of GCF Counterparties under these policies. IIU also presented a similar session in person at the MENA Regional Dialogue.</p> <p>GCF Regional Dialogue with Middle East and North Africa. IIU led an in-person session at the regional dialogue for Middle East and North Africa covering an introduction to the IIU and an overview of the GCF policy framework and the obligations of GCF Counterparties under these policies.</p> <p>Social Media Traffic. Between 01 January and 13 September, the IIU LinkedIn page received a total of 36,756 post impressions with an engagement rate of 15.9%. The LinkedIn page experienced a 25% growth during this time, bringing the total follower count to 1,703. On X (formerly known as Twitter), there were 2,960 tweet impressions during this period.</p> <p>News Releases. IIU published 12 news releases on Green Shift over the reporting period, generating 1,054 views from GCF personnel.</p>
Foster strategic partnerships for integrity prevention to create strategic alliances and share best practices.	<p>2024 International Anti-Corruption Conference. IIU joined a panel on tackling corruption in climate action during IACC, the world’s premier global forum for bringing together heads of state, civil society, the private sector and more to tackle the increasingly sophisticated challenges posed by corruption. The session emphasised the role of international organisations in this agenda.</p> <p>G-20 Anti-Corruption Working Group. IIU participated on a panel focused on sustainable procurement during the G-20 Anti-Corruption Working Group meeting in Paris. The discussion covered the strategic role of public procurement in optimizing domestic resources and safeguarding development and climate finance.</p> <p>2nd Symposium on Supranational Responses to Corruption. This conference was jointly organised between The World Bank, Transparency International and the IIU with the aim of generating new ideas, research and knowledge on the connection between the climate action and integrity agendas. Deputy Head Albert Lihalakha presented on a panel about how international financial institutions can mitigate integrity risks in climate finance.</p>

Strategic Objective 1: To foster a strong culture of integrity in the Fund by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.	
	<p>Collaboration with the International Anti-Corruption Academy (IACA). IIU collaborated with IACA to develop a module on integrity in climate finance. The course was prepared by IIU and made available online to the IACA master's students. IIU Integrity & Compliance Manager Sanjeev Narrainen delivered an in-person lecture on the topic at IACA in Vienna, Austria, in April.</p>

Table 10. Implementation of 2024 Activities under Strategic Objective 2

Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practice and employs innovative integrity solutions in the proactive detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.	
Provide AMA and other contractual advisory and negotiation services.	<p>Contractual Agreements. IIU provided advice on investigation and other integrity/anti-corruption clauses and assisted the Secretariat in twelve negotiations of Accreditation Master Agreements (AMAs) and other contractual agreements. IIU has also started assisting the Secretariat in its development of the Funded Activity Agreement - Project-specific Assessment Approach template.</p>
Issue Management Implication Reports.	<p>Management Implication Reports (MIR), Management Advisories (MA) and Project Implication Advisories (PIA). IIU issued two MIRs, one MA, and three PIAs, making relevant recommendations to the GCF Secretariat on internal control risks or operational or project-related issues identified during investigation processes.</p>
Conduct follow-up actions on current Proactive Integrity Reviews.	<p>Proactive Integrity Reviews (PIRs). IIU released reports from two finalised PIRs to the AEs. IIU will engage with the AEs to ensure that there is an implementation plan for implementing the recommendations identified in the reports. IIU is also setting up a Working Group for the implementation of the recommendations in the reports. This group will include representatives from the Secretariat and will be tasked with ensuring the AEs concerned take appropriate actions to implement the report recommendations.</p>
Provide advisory/guidance on integrity-related matters to the Secretariat and external panel members.	<p>Advisories. Seven advisory requests on conflicts of interest, three for GCF personnel, one for the Secretariat, and seven for external panel members were issued.</p>

Table 11. Implementation of 2024 Activities under Strategic Objective 3

Strategic Objective 3: To be recognised as a trusted accountability mechanism, empowering stakeholders and others to report suspected integrity violations in Fund-related Activities, and to undertake professional, impartial, and timely investigations, while effectively supporting GCF's administration of justice and ARE framework.	
Conduct an increasing number of investigations.	<p>Cases Opened. In 2024, IIU opened 36 new cases thus far, including 14 cases related to GCF projects and programmes (external), 21 staff misconduct cases (internal), and one other matter.</p> <p>Cases Closed. In 2024, IIU closed a total of 25 cases thus far (11 external, 13 internal cases, and one other matter). 12 of those cases were those opened in 2024, while 13 were those carried over from previous years (10 from 2023 and three from 2022).</p> <p>Investigations Team Recruitment. The IIU completed the recruitment of an Investigations Specialist, who was successfully onboarded in July.</p>
Develop investigative Internal Operating Procedures and templates.	<p>Investigation Templates and Forms. The IIU has updated templates for its investigative activities to facilitate information gathering and Accredited Entity/Delivery Partner response and cooperation toward IIU requests for their investigative findings.</p> <p>Data Analysis Process. Following the initiation of the integrity Data Analysis (iDA) group, IIU continued to analyse case trends and internal controls/project integrity risks with a view to enhancing its methodology for reporting to the Board and providing advice to GCF Secretariat and other stakeholders on integrity-related matters. IDA made key contributions to the new reporting format introduced in the 2023 Annual Implementation Report on the Policy on Prohibited Practices.</p> <p>GCF Risk Dashboard. The IIU has continued providing support to the GCF Secretariat's efforts on institutional and project integrity risk reporting through contributing data to GCF Risk Dashboard.</p>
Optimise the IIU Case Management System.	<p>Case Management. As part of GCF efforts to optimise usage of internal data repositories, the IIU migrated its referrals and Counterparty investigations monitoring tracker and merged it with existing infrastructure. IIU also engaged with the vendor in reconfiguring the system to be able to accommodate needs of the growing number of investigators in the team.</p> <p>Investigations Database. IIU began utilising its newly acquired company/vendor information database to support investigations into alleged prohibited practices by Counterparties.</p>
Reinforce digital forensic capability.	<p>Investigation Training. The IIU investigators further expanded their knowledge and skills in conducting SEAH-related investigations and digital forensic capabilities through specialised training.</p>

Table 12. Implementation of 2024 Activities under Strategic Objective 4

Strategic Objective 4: To enable real-time, data-informed decision making and action on addressing integrity risks, and to foster a culture of transparency, accountability, and efficiency using technology and innovative mechanisms.	
<p>Improve project management and workstream collaboration.</p>	<p>Auto-Notification. IIU has set up an auto-notification which will send a notification to the IIU whenever there is a change or update in the Entity Portal accredited entity contact information. This is to improve IIU operational efficiency by minimising manual processes in identifying any updates in accredited entity contact information. The auto-notification will be sent with all the changes made in the previous day.</p> <p>Standard Operating Procedure. IIU finalised an internal SOP on management of its Accredited Entity information database, including a contact list of counterpart integrity offices of AEs. Supporting the goal of optimising efficiencies, IIU aims to draft and issue a suite of internal SOPs to standardise and streamline critical business processes.</p>

2. As at end of July 2024, the budget utilisation of the IIU remains on target with an actual expenditure rate of 50%. Greater utilisation is expected in the latter half of the year as the IIU implements priorities mandated by its 2024 Work Programme, including the conduct of a Proactive Integrity Review (PIR), organisation of capacity-building initiatives such as the 3rd GCF Integrity Forum, and the completion of ongoing procurement activities. Given such considerations, the IIU's budget utilisation is expected to increase above the 95%-range by year-end.

Definitions

1. AE	Accredited Entity	23. IU	Independent Units
2. AMA	Accreditation Master Agreement	24. MA	Management Advisory
3. AML/CFT	Anti-Money Laundering / Countering the Financing of Terrorism	25. MIR	Management Implication Report
4. ARE	Administrative Remedies and Exclusion (Policy)	26. MoU	Memorandum of Understanding
5. BC	Budget Committee (of the Board)	27. ORMC	Office of Risk Management and Compliance
6. CII	Conference of International Investigators	28. PIA	Project Implication Advisory
7. CMS	Case Management System	29. PECoI	Policy on Ethics and Conflict of Interest
8. CoI	Conflict of Interest	30. PIR	Proactive Integrity Review
9. COP	Conference of the Parties (to the UNFCCC)	31. PP	Prohibited Practice
10. CSO	Civil Society Organisation	32. PPP	Policy on Prohibited Practices
11. DAE	Direct Access Entities	33. PPWW	Policy on the Protection of Whistleblowers and Witnesses
12. EAC	Ethics and Audit Committee (of the Board)	34. P2P-LA	Peer-to-Peer Learning Alliance
13. ED	Executive Director	35. RMF	Risk Management Framework
14. FAA	Funded Activity Agreement	36. SEAH	Sexual Exploitation, Sexual Abuse, and Sexual Harassment
15. IACA	International Anti-Corruption Academy	37. SOP	Standard Operating Procedure
16. IACC	International Anti-Corruption Conference	38. ToR	Terms of Reference
17. ICHA	International Corruption Hunters Alliance (Forum)	39. UNRIS	United Nations Representatives of Investigation Services
18. IRA	Integrity Risk Analysis (Working Group)		
19. IRM	Independent Redress Mechanism		
20. IRM Group	Integrity Risk Management Group		
21. IEU	Independent Evaluation Unit		
22. IIU	Independent Integrity Unit		