

**GREEN
CLIMATE
FUND**

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GCF/B.40/05

30 September 2024

Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses

Final Report

Summary

This report presents the findings and recommendations of an independent evaluation of the GCF's approach to the and protection of whistleblowers and witnesses undertaken by the Independent Evaluation Unit (IEU). The IEU conducted this evaluation as part of its 2024 Work Plan, which was approved by the Board at its thirty-seventh meeting (B.37) in October 2023 (Decision B.37/09 Annex VI). As per the 2024 IEU Work Plan, the evaluation aimed to provide valuable insights into the Policy's implementation, functioning and impact.

I. Introduction

1. At its thirty-seventh meeting in October 2023, the Board of the Green Climate Fund (GCF) approved the 'Independent Evaluation Unit 2024 Work Plan and Budget and Update of its three-year rolling work plan and objectives' (Decision B.37/09 Annex VI). A key element of this plan was to conduct an independent evaluation of the GCF's approach to and protection of whistleblowers and witnesses.
2. This document presents the final report of the "Independent Evaluation of the GCF's Approach to and Protection of Whistleblowers and Witnesses" in Annex II. A draft decision for the Board's consideration is attached in Annex I.

Annex I: Draft decision of the Board

The Board, having considered document GCF/B.40/05 titled “Independent Evaluation of the Green Climate Fund’s Approach to and Protection of Whistleblowers and Witnesses: Final Report”:

- (a) Takes note of the findings and recommendations in the Independent Evaluation of the Green Climate Fund’s Approach to and Protection of Whistleblowers and Witnesses undertaken by the Independent Evaluation Unit;
- (b) Notes the Secretariat’s management response to the evaluation report as presented in document GCF/B.40/05/Add.01;
- (c) Request the Ethics and Audit Committee to further consider the findings and recommendations in the Independent Evaluation of the Green Climate Fund’s Approach to and Protection of Whistleblowers and Witnesses, the Secretariat’s management response, as well as the Independent Integrity Unit’s review of the Policy, and submit its recommendations to the Board for consideration;
- (d) Also requests the Independent Evaluation Unit to submit a management action report to the Board no later than one year following the Board’s consideration of the recommendations made by the Ethics and Audit Committee.

Annex II: Independent Evaluation of the GCF's Approach to and Protection of Whistleblowers and Witnesses

The final report of the Independent Evaluation of the GCF's Approach to and Protection of Whistleblowers and Witnesses is contained below.



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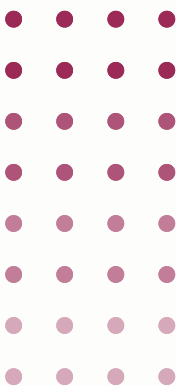
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Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses



June 2024

Final Report



GREEN CLIMATE FUND
INDEPENDENT EVALUATION UNIT

Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses

FINAL REPORT

06/2024

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Second Edition

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All responsibility, including for any errors, lies solely with the IEU, which carried out this assessment. Views expressed here are not a reflection of the official views of the GCF Board, nor its members and the countries they represent.

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ABBREVIATIONS

AE	Accredited entity
AF	Adaptation Fund
AGHR	Administrative Guidelines on Human Resources
AMA	Accreditation master agreement
AP	Accreditation Panel
APR	Annual performance report
DAE	Direct access entity
DP	Delivery partner
EAC	Ethics and Audit Committee
EE	Executing entity
ESS	Environmental and social safeguards
FAO	Food and Agriculture Organization of the United Nations
GCF	Green Climate Fund
GEF	Global Environment Facility
HR	Human resources
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IE	Implementing entity
IEU	Independent Evaluation Unit
IIU	Independent Integrity Unit
ILO	International Labour Organization
ILOAT	ILO Administrative Tribunal
IRM	Independent Redress Mechanism
MoU	Memorandum of Understanding
NDA	National designated authority
PPP	Prohibited Practices Policy
PPWW	Policy on the Protection of Whistleblowers and Witnesses
PSAA	Project-specific assessment approach
SEAH	Sexual exploitation, sexual abuse and sexual harassment
TI	Transparency International
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNAIDS	United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme

UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children’s Fund
UNIDO	United Nations Industrial Development Organization
UNJIU	Joint Inspection Unit of the United Nations System
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNWTO	United Nations World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

EXECUTIVE SUMMARY

INTRODUCTION

The Board of the Green Climate Fund (GCF) approved the 2024 workplan of the Independent Evaluation Unit (IEU) through decision B.37/09. The workplan includes an independent evaluation of the GCF's approach to whistleblowers and witnesses.

The GCF aims to play a key role in channelling new, additional, adequate and predictable financial resources to developing countries. As set out in its Governing Instrument, the GCF must operate in a transparent and accountable manner, guided by efficiency and effectiveness. Whistleblowers and witnesses play key roles in countering Prohibited Practices and other acts of Wrongdoing. By doing so, these individuals help to safeguard the financial, operational and reputational integrity of the GCF.

The objective of this evaluation is to provide findings and recommendations to inform decision-making on the strengthening of the GCF's Policy on the Protection of Whistleblowers and Witnesses (PPWW) and its effective implementation. The evaluation assesses the effectiveness, relevance, coherence and sustainability of the policy, through its operationalization and implementation.

Through conducting and conveying findings from a benchmarking exercise, literature and document reviews, key informant interviews, focus group discussions and online surveys, this independent evaluation also informs wider ongoing initiatives within the GCF to improve policy and practice in relation to whistleblowing and whistleblower protection.

The report contains five chapters. Chapter 1 introduces the evaluation's objectives, scope, methodology and limitations. Chapter 2 introduces the policy, and presents context for the policy and guidance on the protection of whistleblowers and witnesses. Chapter 3 offers an overview of international best practice vis-à-vis the policy and operationalization. The policy's operationalization and implementation are analysed in chapter 4, and chapter 5 provides conclusions and recommendations.

KEY FINDINGS

The evaluation report highlights the following key findings, grouped by the relevant evaluation criteria.

RELEVANCE

- 1. The principles of the PPWW align with the GCF's values, strategic objectives and institutional needs, including over the long-term.** The principles align with the *Strategic Plan for the Green Climate Fund 2024–2027*, the strategic direction for the GCF over different time horizons and the Executive Director's 50by30 vision. The presence of the PPWW supports the GCF's operational commitments for 2024–2027, and the PPWW recognizes the role of whistleblower protection within the broader framework of organizational governance and accountability.
- 2. The PPWW encompasses all covered individuals, counterparties and communities. However, there is a lack of clarity in the scope and application of the PPWW to specific country partner counterparties.** The evaluation identified opportunities to delineate the exact obligations and rights of all actors under the PPWW, especially those who receive GCF funding.

- 3. The PPWW meets some of the reporting and protection needs of covered individuals internally, and in counterparties and communities.** Within the GCF, some personnel wrongly believe that they are eligible for PPWW protections when reporting concerns or grievances that are not in fact covered by the PPWW. For example, the distinction between “harassment” that constitutes misconduct (and hence falls under the scope of the PPWW) and behaviours that a person might perceive as “harassment” in the context of a workplace disagreement is not always clear cut.
- 4. The submission of required reports to the Board on the approach and implementation of the PPWW has been limited. Not all reporting requirements have been met, and this evaluation is the first independent review of the PPWW since its implementation.** There are unrealized learning and reporting opportunities for the Board, Board committees and the GCF on experiences and lessons in implementing the PPWW.

INTERNAL COHERENCE

- 5. The PPWW lacks alignment and coherence with other GCF policies related to the protection of whistleblowers and witnesses. There are variations in definitions and terminology between related GCF policies.** The GCF’s suite of policies were designed independently and for different purposes, drawing on various types of organizational and operating models (especially those of United Nations bodies and multilateral development banks). This means whistleblowing and its associated processes and procedures are not fully and consistently embedded in the wider GCF policy landscape. This lack of coherence poses challenges to consistency and coordination across the organization regarding whistleblowing and related policies.
- 6. The PPWW and its implementation arrangements currently lack a clear delineation of roles and responsibilities for some components of the policy between the Independent Integrity Unit (IIU) and Secretariat divisions such as Human Resources (HR).** Nor are these roles and responsibilities clarified in accompanying policy guidance. The Secretariat is undertaking reviews of internal GCF policies and frameworks. GCF personnel reported a lack of clear explanation as to how acts of Wrongdoing differ from other issues, and which individual, office, division or unit – for example, the IIU, Ethics Senior Specialist or HR – should receive reports of harassment, workplace disputes and suspected Wrongdoing. Ongoing revisions to the GCF’s ethics framework and *Administrative Guidelines on Human Resources* could resolve these challenges and ensure alignment.
- 7. The IIU and Independent Redress Mechanism (IRM) are recognizing and addressing, on an ongoing basis, potential overlaps in their management of PPWW-related reports and cases.** The revised memorandum of understanding (MoU) from May 2024 between both independent units has further codified and operationalized arrangements for managing reports and cases.

EFFECTIVENESS

- 8. On paper, the PPWW compares well with best practice,** notably in the availability of reporting channels and the requirement for periodic review. However, reporting channels are not described clearly in some documentation, and learning via periodic review has been delayed.
- 9. Many GCF personnel have received a limited amount of training on the PPWW.** It is notable that, despite the relative ease of navigation to the relevant information, awareness of the PPWW among GCF personnel is low.
- 10. In line with best practice, the PPWW offers four different options to report suspected Wrongdoing to the IIU. It also permits reports in any language.** The introduction of a portal and

outsourced hotline for the IIU is an improvement on the arrangements originally set out in the PPWW in 2018. However, contact details are inconsistent between the PPWW itself and other channels, and the de facto mechanisms for handling languages other than English are limited.

11. The evaluation highlighted concerns among GCF staff regarding trust with sensitive information, which may act as a hindrance to effective implementation of the PPWW.

Workshops, surveys and interviews revealed widespread scepticism among GCF staff members that confidentiality would be maintained were they to report suspected Wrongdoing. Respondents stated they were fearful of retaliation when dealing with official channels.

12. The accreditation master agreement template requires accredited entities (AEs) to report all suspected prohibited practices to the IIU. AEs employ a variety of approaches to notifying the GCF, resulting in limited consistency when flagging suspected Prohibited Practices. This may lead to delays or omissions in notifying the GCF.

13. For external reports, and unlike equivalent policies in relevant organizations, the PPWW does not yet offer specific provisions for establishing an external appeals process for reports from external parties. This may present a challenge to effective application of the PPWW.

14. AEs see the PPWW, or their own equivalent policies, as effective in maintaining anonymity and limiting the risk of retaliation. Almost all respondents from AEs feel confident that their organization's whistleblowing policies and procedures protect the identities of whistleblowers and witnesses, and protect whistleblowers from retaliation.

15. While there is a trade-off between updating a whistleblower after a report and the reliability of an investigation, a lack of information and awareness of investigation processes reduces trust in and the effectiveness of PPWW implementation. The PPWW and GCF investigation standards offer limited details on communicating and engaging with whistleblowers. There is an underutilized opportunity to establish explicit provisions or processes to give feedback to reporting persons about the action envisaged or taken as follow-up.

EXTERNAL COHERENCE

16. AEs often find meeting the integrity-related requirements one of the most challenging aspects of accreditation. Once accredited, maintaining alignment for the midterm accreditation review and reaccreditation are considered challenging and costly.

17. AEs view the PPWW as clear, and believe their whistleblowing policies and procedures encourage executing entities to report suspected Wrongdoing to them without fear of retaliation. However, awareness and reporting mechanisms are limited at the executing entity (project) level, and there is no evidence that systematic verification of implementation on the ground occurs.

18. AEs that have received support from the IIU in establishing whistleblowing arrangements are more confident these arrangements are robust and consistent with the PPWW. AE respondents identified the need for further support from the IIU to ensure the coherence of their approach with the PPWW – including capacity-building and awareness-raising activities.

19. There are early indications that the cascade of legal obligations to the project level could be particularly challenging for the pilot project-specific assessment approach (PSAA) modality. The process for ensuring PSAA alignment with the PPWW is being carried out only by reviewers from outside the GCF, who may not have the requisite knowledge and experience to manage all associated risks.

SUSTAINABILITY

20. **As the number, value and diversity of GCF-funded projects grows, the GCF's role in ensuring alignment and providing oversight at AE level is likely to increase.** The GCF is planning rapid growth in the number and value of GCF-funded projects, resulting in a greater geographical, cultural and linguistic diversity, where PPWW requirements will need to function. The GCF is not currently assessing the availability of institution-wide resources to scale up required activities.

21. **There is scope for the GCF to consider a range of complementary approaches to embed whistleblowing policies and behaviours.** Experience from some AEs has shown that promoting a culture of positive reporting and a strong “tone from the top” contributes to long-term benefits. Embedding positive reporting as a feature of organizational practice, by encouraging employees to report examples of best practice alongside reports of concerns of suspected Wrongdoing, will enhance sustainability in the long term.

CONCLUSIONS

Based on the findings of the report, the evaluation groups the conclusions into three areas: (i) relevance and coherence of the policy; (ii) operationalization of the policy; and (iii) capacity and awareness to implement the policy.

Policy relevance and coherence

While the PPWW aligns well with the GCF's vision, strategic goals and management direction and, in many respects, is implemented according to best practice, some areas of improvement have been identified. As an institutional policy of the GCF, the PPWW interacts with a wide range of policies and standards, such as the GCF's integrity policies, ethics framework and the *GCF Grievance Architecture – A Handbook for GCF Personnel*, to name a few. The findings from this evaluation highlight opportunities to refine and harmonize these linkages, to address the need for clear definitions and improved communication in order to support a coherent integrity and HR framework. Processes around the protection of whistleblowers and witnesses need to be fully integrated into the broader GCF policy landscape.

Operationalization of the policy

The harmonization and integration of this policy landscape will support the clarity and understanding of – and trust in – the PPWW. Policy tools for operationalization are vital for its effective and efficient use and uptake. Since the adoption of the PPWW, relevant guidance, standards and manuals have been established, addressing, among other things, the process of an investigation. However, such guidance needs to be complete and consistent to ensure trust, confidence and predictability in institution-wide arrangements, both internally and externally. Iterative institutional learning supported through timely and effective reporting to the Board is also critical for successful implementation and use.

Policy awareness and communication

While the evaluation has not been privy to individual cases of suspected Wrongdoing and protection of whistleblowers and witnesses, engagement with internal and external interviewees has confirmed the need for improved awareness. Within the GCF, regular training could provide an enabling environment, ensuring confidence and trust in procedures and decision-making. Externally, the evaluation shows that if capacity-building efforts are provided, entities' confidence in and alignment

with the PPWW is greater. As a learning organization, the GCF's capacity-building and learning from other organizations' approaches go hand in hand, to ensure a sustainable approach for the future.

Addressing the lessons presented by this evaluation may support future efforts to enhance the relevance and coherence of the policy, guidance, standards and manuals, and further strengthen the effective implementation and use of the policy sustainably within and without the GCF in the coming years.

RECOMMENDATIONS

Following the conclusions, the IEU evaluation team has identified five specific areas of recommendations: policy coherence; operationalization of the policy; policy awareness and communication; learning from the operationalization and implementation of the policy; and capacity-building.

Recommendation 1 – The GCF could consider increasing the effectiveness of the implementation of the PPWW by (i) aligning coherence across related GCF policies, and (ii) aligning interpretation via coherent guidance, standards and manuals. In doing so, the GCF should provide incentives for GCF divisions, offices and units to engage with each other to improve the coherence of related policies and the precision and consistency of guidance, standards and manuals. Alongside incentives for engagement across the Fund, the GCF should ensure that all divisions, offices and units share a consistent Fund-wide understanding of the PPWW and related policies, guidance and processes, including channels for reporting.

Recommendation 2 – When updating the PPWW, the GCF should review the issues experienced in implementation of the PPWW, including aspects of the policy, guidance, standards and manuals that could help strengthen the policy's effective operationalization. The GCF should update contact details for reporting suspected Wrongdoing in the PPWW, and ensure consistency across policies, guidance and communication products. The GCF should clearly explain the list of eligible actions that constitute suspected Wrongdoing, and the eligibility requirements for protections under the PPWW. For the operationalization of the PPWW to entities external to the GCF, the GCF should consider integrating an external appeals process for persons who have submitted a report and believe protection was inadequate or when a prima facie case was not established. For future policy updates, the GCF should assess the need for resources across the Fund, to ensure scaling up of required alignment and oversight capacity activities, in line with the growing GCF portfolio.

Recommendation 3 – The GCF should consider strengthening all potential users' awareness of the PPWW, reporting channels and classification. The GCF should continue expanding internal awareness activities, including workshops for GCF staff and consultants, and the use of "open house" sessions and "showcase events". For entities external to the GCF, the GCF should clarify the scope and application of the PPWW to specific counterparties, ensuring that the rights and responsibilities of all potential users are clearly explained. In this context, the GCF should extend the provision of facilitated workshops to enable peer-to-peer learning for AEs, executing entities and other counterparties. Lastly, the GCF should consider developing a process to enable ease of access, uptake and use of the PPWW. During the induction and onboarding of GCF staff and Board members and Board advisers, the GCF should re-emphasize the importance of whistleblowing and the organization's support for the protection of whistleblowers and witnesses. The GCF should

carefully consider the trade-off between increasing communication with whistleblowers and potential threats to the reliability of an investigation.

Recommendation 4 – The GCF should ensure periodic reporting on the implementation of the PPWW to the Board, including reviews of the PPWW. The GCF should leverage learning opportunities to integrate experience and expertise into the GCF's approach to the protection of whistleblowers and witnesses. As alignment with GCF policies is assessed during the institutional accreditation process, the GCF should leverage expertise from GCF stakeholders, in particular the Accreditation Panel, to provide input into this process. Drawing from such lessons, evidence-based tools (such as checklists, reminders and regular feedback) and training packages should be developed for implementing entities, to enhance an effective cascade of alignment to the project level. The GCF should consider alternative approaches to embed whistleblowing policies by promoting a culture of positive reporting. Lastly, outside of institutional accreditation, the GCF should embed real-time learning loops within the PSAA pilot to ensure alignment with the PPWW.

Recommendation 5 – The GCF should increase tailored capacity enhancement for internal and external potential users to strengthen the effective implementation of the PPWW. Internal to the GCF, the GCF should provide mandatory training on the PPWW for GCF personnel. External to the GCF, the GCF should plan and deliver the evidence-based tools and training material based on lessons learned, to support the implementation of the PPWW at the country, AE and project levels. Lastly, the GCF should implement tailored capacity-building activities for direct access entities to support them in establishing and updating whistleblowing arrangements in line with the PPWW.

MAIN REPORT

Chapter 1. INTRODUCTION

A. MANDATE

1. The Green Climate Fund (GCF) is an operating entity of the financial mechanism of the United Nations Framework Convention on Climate Change (UNFCCC). In the context of sustainable development, the GCF advances and promotes a paradigm shift towards low-emission and climate-resilient development pathways.
2. The GCF's Independent Evaluation Unit (IEU) conducts independent evaluations to inform decision-making by the Board by identifying and disseminating lessons learned. As part of its 2024 workplan, the IEU has carried out an Independent Evaluation of the GCF's Approach to and Protection of Whistleblowers and Witnesses, focusing on the Policy on the Protection of Whistleblowers and Witnesses (PPWW).¹
3. Paragraph 73 of the PPWW states that the Independent Integrity Unit (IIU) shall engage with the IEU to independently evaluate the effectiveness of the PPWW's implementation. Paragraph 74 of the PPWW outlines how the Ethics and Audit Committee (EAC) shall, every three years with the support of the IIU and IEU, present a report to the Board on issues related to the implementation of the PPWW, along with any recommendations for changes to it. The IEU has conducted this evaluation to deliver its Board-approved workplan for 2024. The IEU aims to fulfil the requirements of paragraph 73, and provide inputs for the EAC report to the Board as outlined in paragraph 74. The evaluation was launched in January 2024. The evaluation report was finalized in June 2024, for sharing with the GCF Board in time for its second meeting in 2024.

B. OBJECTIVES

4. The evaluation provides evidence-based analysis to strengthen the effectiveness of the PPWW and its accompanying tools and guidelines. It focused on the evaluation questions set out in Table 1–1 below, based on four of the evaluation criteria in the GCF's Evaluation Policy.²

Table 1–1. Evaluation criteria and questions

EVALUATION CRITERIA	EVALUATION QUESTIONS
Relevance	To what extent is the PPWW sufficiently targeted to support the reporting of Wrongdoing by covered individuals, ³ counterparties and communities? In particular, to what extent do the objectives and design of the PPWW respond to and adapt to institutional needs?
Coherence	To what extent does the PPWW operate alongside other internal policies and frameworks to achieve its strategic goals and objectives?

¹ Decision B.BM-2018/21. The PPWW is contained in annex I to decision B.BM-2018/21, paragraph (a).

² Decision B.BM-2021/07.

³ The term 'covered individual' denotes the individuals who fall within the scope of the PPWW. The term applies to all such individuals, and does not imply that they have actually reported (concerns of) suspected Wrongdoing (whistleblowers), or are about to cooperate, or are believed to have cooperated with, an investigation and have provided information or evidence (witnesses).

EVALUATION CRITERIA	EVALUATION QUESTIONS
	To what extent is the PPWW consistent with the policies and approaches of counterparties, peer organizations and partners, including climate financing institutions and funds?
Effectiveness	To what extent does the PPWW successfully support the effective reporting of Wrongdoing, both internally and externally, and provide effective follow-up and protection for those using it?
Sustainability	How likely is it that the net benefits of the PPWW, indicated via the successful protection of whistleblowers and witnesses, will continue and lead to long-term benefits, including the prevention and management of Wrongdoing?

C. METHODS

- The evaluation employed a mixed-methods approach, using both qualitative and quantitative data and methods to inform its evidence-based findings. The evaluation methods included desk-based document and literature review, benchmarking against comparator organizations and best practice, and primary data-collection through workshops, interviews and online surveys with GCF personnel, accredited entities (AEs) and civil society organizations.⁴ The evaluation team has engaged with five broad respondent categories delineated according to the policy.⁵ Full details of the methods used in this evaluation can be found in the published approach paper⁶ and in volume II of the evaluation.
- During inception, an evaluation matrix was developed and used to guide the process of collection, triangulation, verification and validation of all evaluation data. The data validation process enabled the IEU to identify and document the strength of evidence and confirm that the evaluation's findings, recommendations and conclusions are sound, practical and actionable. The deployment of methods was based on evaluation questions, initial stakeholder mapping and sampling.

D. LIMITATIONS

- The PPWW is very broad. It covers internal individuals as well as external entities. It is institution-wide, covering GCF staff and personnel as well as members of panels and the Board. It also covers external parties, including entities who receive GCF funds and parties who are concerned with any Fund-related activities. The evaluation team has engaged with as many of these groups of respondents as possible within the scope and timeline of the evaluation.

⁴ The survey of GCF personnel was conducted in March 2024. It received 42 replies from a total population of 220 - a response rate of 19%. This gives a margin of error (MOE) of +- 13.6% at the 95% confidence level. The survey of AEs was conducted in March and April 2024. It received 29 replies from a total population of 110 – a response rate of 26%. This gives a margin of error (MOE) of +- 15.7% at the 95% confidence level. The survey of civil society organizations was conducted in April 2024. It received 78 responses in total. From these 78 responses, 3 respondents did not identify their organization as a Civil Society Organization, and 17 respondents were associated with an organization that is not engaged in or is not affected by any activity related to the GCF. For this reason, only 58 responses are included for most questions. The last question on suggestions to enhance PPWW was available to all 78 respondents and all responses received were analysed.

⁵ The five categories are (i) GCF personnel; (ii) covered individuals who are not GCF personnel; (iii) counterparties including, inter alia, AEs, direct access entities, executing entities, delivery partners and vendors; (iv) broader external parties including civil society and private sector active observers; and (v) former GCF staff. The list of participants is in the 0.

⁶ Independent Evaluation Unit, *Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses: Approach Paper* (Songdo, South Korea, 2024).

8. A further limitation is the relatively early stage of maturity of both the Fund and the PPWW. The GCF is still growing and evolving, as illustrated by the new leadership's approach to restructuring and restaffing the Fund. The PPWW was approved in December 2018, at a time when the GCF had fewer personnel and was funding fewer projects. The evaluation team has taken these changes into account.
9. A key limitation has been access to data. The PPWW outlines how the IIU will have sole access to cases, as well as the authority to decide whether cases may be disclosed to individuals other than IIU personnel. The evaluation team did not have details of specific cases, nor access to details of the protection measures taken or available within the GCF.⁷ The evaluation team worked within these confines, looking at the operationalization and set up of policy implementation. The scope of the evaluation does not include the terms of reference or mandates of the IIU and IRM.
10. A further key limitation has been engaging with those who have made whistleblowing complaints or acted as witnesses. The evaluation team relied on those who reported suspected Wrongdoing or acted as witnesses to self-identify.⁸ Most of the data collected from the methods cannot be attributed to whistleblowers or witnesses themselves, but to respondents who may or may not have blown the whistle or acted as a witness.⁹ Survey respondents were a self-selected sample, rather than a stratified sample matched to the profile of each group.¹⁰
11. In addition to the mitigating measures listed above, the evaluation has also ensured the reliability of the data collected for this evaluation by building face-to-face trust and confidence from the outset of interviews and workshops, ensuring respondents understood that they could give information freely and in the strictest confidence. Members of the evaluation team made themselves available for contact after interviews and workshops for any matters arising. All electronic notes from data-collection were stored in an aggregated fashion, such that no statements could be attributed to any individual. The evaluation team also made a concerted effort to build trust with people attending workshops and interviews, by making clear to all participants – regardless of their cultural background or level of seniority – that they could voice their opinions freely.

⁷ At an early stage, the evaluation team recognized the challenge of assessing the effectiveness of implementation without access to any information held by the IIU on individual investigations or recommendations for protections, or information from the Secretariat on decisions to implement protections.

⁸ To mitigate some of the challenges in making contact with those who have made whistleblowing complaints or have suffered from complaints being poorly handled, the team set up a discreet dedicated email address for people to contact the evaluation team directly and in confidence.

⁹ This difficulty of attribution also limited the evaluation's ability to differentiate between whistleblowers and witnesses.

¹⁰ To mitigate potential forms of bias, the evaluation team triangulated survey findings with data from interviews and workshops.

Chapter 2. THE POLICY AND ITS CONTEXT

12. This chapter describes the PPWW and its context. It briefly introduces the PPWW, its operationalization and the stakeholder groups covered. The chapter then discusses whether the PPWW is sufficiently targeted and is able to respond to and adapt to strategic objectives and institutional needs. Further, the chapter assesses the internal coherence of the PPWW with other GCF policies, as well as the definitions used and implementation arrangements.

A. THE POLICY

13. The PPWW is intended to be an expression of the Fund's zero tolerance of Wrongdoing and Prohibited Practices. The GCF states that it acknowledges the critical role of whistleblowers and witnesses in exposing Prohibited Practices and other acts of Wrongdoing, thus enabling it to effectively prevent, detect and mitigate such malfeasance and safeguard the resources entrusted to its care.
14. The stated purpose of the PPWW is to empower anyone covered by its provisions to report suspicions of Wrongdoing in good faith and without fear of retaliation¹¹ – ensuring that the GCF can effectively protect its interests, resources and mission by detecting and mitigating financial and reputational risks as early as possible. Paragraph 73 of the PPWW states that the GCF's IIU “shall proactively monitor and review the implementation of [the PPWW] and the effectiveness of whistleblower and witness protection in Fund-related activities, following a risk-based approach”.¹²
15. The PPWW applies both to whistleblowers, who report suspected Wrongdoing, and to witnesses.¹³ The PPWW defines Wrongdoing as conduct that violates GCF policies or that involves significant risk to the GCF because it is harmful to its interests, reputation, operations or governance.¹⁴ Wrongdoing includes, but is not limited to,¹⁵ misconduct, Prohibited Practices and conflicts of interest.¹⁶ The PPWW states that reports of suspected Wrongdoing concerning matters within the

¹¹ Retaliation means any detrimental act, direct or indirect, recommended, threatened or taken against a whistleblower or witness, or person associated with a whistleblower or witness, because of his or her report of suspected Wrongdoing or cooperation with a Fund investigation by the whistleblower or witness. The reporting and investigation of Retaliation follows the same rules and procedures as for suspected Wrongdoing.

¹² The PPWW further states that such monitoring activities and reviews may involve public consultations by the IIU.

¹³ A witness is any person or entity who cooperates in good faith, or is believed to be about to cooperate, or is believed to have cooperated with an investigation and provided information or evidence.

¹⁴ The definition of Wrongdoing in the PPWW presupposes that those who submit and receive reports can accurately assess when an incident is harmful to the GCF.

¹⁵ The evaluation team notes that it would be helpful to further clarify the scope of the PPWW, as some potential users of the policy reported not understanding the specific actions that constitute suspected Wrongdoing.

¹⁶ Misconduct means specific acts of misconduct by GCF staff and by Board Members, Alternative Board Members, their advisers, external members of GCF panels and groups, Board-appointed officials, and the Executive Director (as defined in the respective GCF policies on ethics and conflicts of interest). Prohibited Practices are specific conduct as defined in the relevant GCF principles and policies. Prohibited Practices include corrupt practice, fraudulent practice, coercive practice, collusive practice, obstructive practice, abuse, retaliation against whistleblowers or witnesses, money laundering, and terrorist financing. Conflict of Interest is any situation in which a party or any of its staff involved in the relevant decision-making process has interests that could, or could be perceived to, improperly influence the performance of official duties or responsibilities, contractual obligations, or compliance with applicable laws and regulations. In the GCF *Administrative Guidelines on Human Resources* (AGHR), misconduct is defined as the breach of any regulation or rules, which includes the obligation for staff members to “conduct themselves at all times in a manner befitting their status as employees of an international organization”. In this respect, definitions of both Wrongdoing and Misconduct are all-encompassing, creating an inconsistency in definitions and a lack of clarity.

competence of the IIU shall be handled by the IIU. Other reports, complaints or grievances falling outside this scope shall be referred to or handled directly by the appropriate sections or authorities.¹⁷ Whistleblowers or witnesses may include persons who bring to the Independent Redress Mechanism (IRM) allegations and information in a grievance, complaint or reconsideration request that amounts to suspected Wrongdoing.¹⁸ Any person or entity who makes a false or malicious report is not protected by the PPWW, and they may be subject to sanctions or disciplinary action.¹⁹

16. The PPWW was adopted by the Board through decision B.BM-2018/21, following which the IIU became the custodian of the policy. The PPWW came into effect from 21 December 2018. In addition to adopting the PPWW, decision B.BM-2018/21 outlined that the Board:

b. Authorizes the Ethics and Audit Committee of the Board to address issues that may arise in the implementation of this Policy;

c. Requests the Secretariat, in consultation with the Accreditation Committee and the Independent Integrity Unit, to revise the initial basic fiduciary standards (as adopted through decision B.07/02, paragraph (b)) to ensure that Counterparties have effective whistleblower and witness protection policies and practices in place that are comparable to those set out in this Policy; and

d. Requests the Independent Integrity Unit to provide a brief report to the Board on experiences and lessons learned in the implementation of this Policy two years following its adoption.

17. On 31 July 2019, the heads of the IIU and IRM completed a memorandum of understanding (MoU) to confirm their understanding on matters in relation to managing allegations or cases of retaliation under the PPWW. The MoU is accompanied by a draft policy text.²⁰ During the course of this independent evaluation, the heads of the IIU and IRM completed a further MoU to amend and restate the original MoU.

1. OPERATIONALIZATION

18. The PPWW is operationalized and implemented in concert with a wide range of integrity, redress and human resources (HR) policies and standards. Figure 2–1 describes key policies, standards and manuals related to the PPWW.²¹

¹⁷ These sections are divisions, offices or units of the GCF or other authorities lawfully exercising jurisdiction.

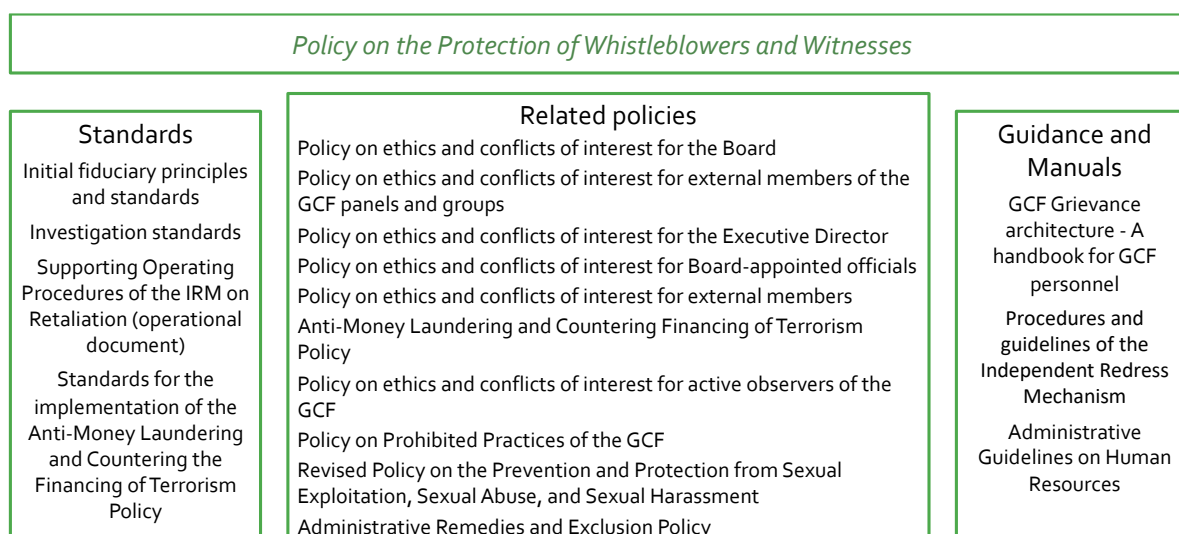
¹⁸ Complaints and grievances reported to the IRM may highlight the risk of or actual retaliation, bringing the complaints/grievances under the scope of the PPWW.

¹⁹ These sanctions are in accordance with relevant GCF policies and guidelines, as well as the provisions of any contractual agreements existing between the GCF and the person or entity.

²⁰ Independent Integrity Unit, “Memorandum of Understanding between the Independent Integrity Unit and the Independent Redress Mechanism of the Green Climate Fund”, 2019. The draft policy text offers an overview of amendment options and relevant policy revisions to support paragraph 3 of the MoU, which states that the independent units (namely, the IIU and IRM) “shall cooperate as soon as reasonably practicable, to make such amendments to the PPWW and Prohibited Practices Policy as necessary to (i) reflect the understanding set out in this Memorandum; and (ii) clarify that the IRM shall be entitled to fully investigate any allegations of retaliation which arise in the context of a complaint or grievance by a person, group or community adversely impacted by a project or programme funded by the GCF.”

²¹ Annex 6 outlines a timeline for related policies and standards approved before and after the PPWW.

Figure 2–1. GCF policies related to the PPWW²²



19. In addition to the PPWW, a wide range of further policies and standards are in force. Two separate policies concern Prohibited Practices²³ and anti-money laundering and countering the financing of terrorism.²⁴ This latter policy is operationalized through a set of standards for implementing it.²⁵ One key document is the Policy on Prevention and Protection from Sexual Exploitation, Sexual Abuse and Sexual Harassment (SEAH). Adopted by decision B.BM-2021/08, this policy sets out the obligations for GCF covered individuals to prevent and respond to SEAH and to refrain from condoning, encouraging, participating in or engaging in SEAH.
20. Adopted by decision B.BM-2021/09, the Administrative Remedies and Exclusions Policy sets out the process by which the GCF determines, through administrative proceedings or settlements, whether to apply administrative remedies and exclusions against counterparties found to have engaged in Prohibited Practices in connection with Fund-related activities. Four policies focus on ethics and conflicts of interest.²⁶ Three additional legacy (interim) integrity policies have been

²² For example, see Green Climate Fund, “Policy on Protection of Whistleblowers and Witnesses.”, “Policy on Ethics and Conflicts of Interest for the Board of the Green Climate Fund.”, “Policy on Ethics and Conflict of Interest for the Executive Director of the Green Climate Fund Secretariat.”, “Policy on Ethics and Conflict of Interest for Board-Appointed Officials.”, “Policy on Ethics and Conflict of Interest for External Members of Green Climate Fund Panels and Groups”, “Anti-Money Laundering and Countering the Financing of Terrorism Policy”, “Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment.”, “Administrative Remedies and Exclusion Policy.”, “Guiding Framework and Procedures for Accrediting National, Regional and International Implementing Entities and Intermediaries, Including the Fund’s Fiduciary Principles and Standards and Environmental and Social Safeguards.”, “Decision of the Board on the Investigation Standards”, “Supporting Operating Procedures of the Independent Redress Mechanism on Retaliation”, “GCF Grievance Architecture - A Handbook for GCF Personnel.”, “Policy on Prohibited Practices.”, “Administrative Guidelines on Human Resources”.

²³ Adopted by decision B.22/19, the Policy on Prohibited Practices establishes the specific prohibited conduct and activities, the obligations of covered individuals and counterparties to uphold the highest standards of integrity, and the actions that the GCF may take when Prohibited Practices are alleged to have occurred in Fund-related activities.

²⁴ Adopted by decision B.18/10 (a), the Policy on Anti-Money Laundering and Countering the Financing of Terrorism details the principles and minimum standards of internal controls that should be adhered to by the GCF to mitigate reputational, regulatory, legal and financial risks.

²⁵ Adopted by decision B.23/15 (a), these standards set the minimum and mandatory benchmarks to prevent, detect and investigate money laundering and financing of terrorism, and to control and manage related risks.

²⁶ These include policies on ethics and conflicts of interest for the Board of the GCF (adopted by B.09/03 (a)), the Executive Director of the Green Climate Fund Secretariat (adopted by B.10/13 (c)), external members of the Green

retired.²⁷ The GCF's *Initial Fiduciary Principles and Standards* set out the standards for administrative and financial capacities, while the investigation standards set out the principles and general procedures applicable to GCF investigations.

21. Turning to redress policies, and as outlined above, the IRM receives complaints related to GCF operations and evaluates and makes recommendations (decision B.BM-2017/10). Key redress policies relevant for this evaluation include the Procedures and Guidelines of the Independent Redress Mechanism (as adopted by decision B.22/22), which outlines the IRM's key functions and objectives and details how it addresses grievances and complaints by those affected or who may be affected by GCF projects or programmes. These are reinforced by the IRM's Supporting Operating Procedures on Retaliation, which outline the IRM's role in implementing the principles concerning retaliation that are contained in the PPWW, to the extent that these are applicable to the IRM.²⁸

2. STAKEHOLDER GROUPS COVERED BY THE PPWW

22. The stakeholders covered by the PPWW can be divided into two groups: covered individuals and external parties. These two groups and their subgroups are illustrated in Figure 2–2 below.

Climate Fund panels and groups (adopted by B.10/13 (a)), for Board-appointed officials (adopted by B.13/27 (a)), and active observers of the Green Climate Fund (adopted by B.23/08 (a)), which all set out principles and ethical standards in connection to their status and responsibilities for the Fund.

²⁷ Adopted by decision B.12/31 (h), the interim policy on prohibited practices was superseded by decision B.22/19. Adopted by decision B.22/18, the interim policy on the protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment was superseded by decision B.BM-2021/08. Similarly, the updated policy on the prevention and protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment, adopted by decision B.23/16 and pursuant to decision B.25/05, was superseded by decision B.BM-2021/08.

²⁸ A wider set of redress resources are described in Table A-4 in the Approach Paper for this evaluation.

Figure 2–2. Categories of stakeholders covered by the PPWW



Source: IEU evaluation team illustration. Policy on the Protection of Whistleblowers and Witnesses.

23. The PPWW applies to all covered individuals – namely, Co-Chairs of the Board, Board members, alternate members, advisers (each defined in the Rules of Procedure of the Board), Board-appointed officials, external members and GCF personnel.
24. External parties are defined as any person or entity other than a covered individual who contributes to, engages in, or is affected by or concerned with any Fund-related activity. The main subset of external parties are counterparties – namely, contributors, AEs, direct access entities (DAEs), executing entities (EEs), delivery partners (DPs), fiscal agents, financial intermediaries, vendors, and (for the purposes of the PPWW) any entity within or to which the Secretariat directly disburses GCF resources, including for the Readiness and Preparatory Support Programme. Wider external parties are those who contribute to, engage in, or are affected by or concerned with any Fund-related activity. External parties also include active observers.

B. TARGETING AND AGILITY

25. The evaluation assessed the relevance of the GCF's PPWW, as defined by whether it is sufficiently targeted to support the reporting of Wrongdoing by covered individuals, counterparties and communities. In particular, the evaluation examined how far the objectives and design of the PPWW respond to and adapt to strategic objectives and institutional needs.

Finding Statement 1 – The principles of the PPWW align with the GCF's values, strategic objectives and institutional needs, including over the long-term.

26. To ensure continued operationalization of the Governing Instrument, and aligned with the Executive Director's 50by30 vision, the *Strategic Plan for the Green Climate Fund 2024–2027* (GCF/B.36/17/Rev.01) details the Fund's purpose, long-term vision, strategic direction and programming priorities. The Strategic Plan 2024–2027 outlines a vision and strategic direction for the GCF over different time horizons: (i) a long-term vision for the Fund (not limited to GCF-2); (ii) a contribution to 2030 pathways; and (iii) concrete programming priorities and targeted results for 2024–2027. The Strategic Plan outlines how the GCF's core operational commitment for 2024–2027 is “enhancing access”.²⁹
27. Under a section on Operational and Institutional Priorities, the Strategic Plan 2024–2027 outlines how the Secretariat's commitment to access includes five components: speed, simplicity, harmonization (formerly complementarity), volume and partnerships. The Strategic Plan 2024–2027 details several institutional priorities for consolidating delivery capacity across four dimensions: governance and risk management, policies and safeguards, results knowledge and learning, and organizational capacity and profile. The Secretariat presented an action plan to implement the Strategic Plan 2024–2027 to the Board at B.38, as per decision B.36/13.
28. The evaluation team found that the PPWW is aligned with the GCF's strategic objectives and institutional requirements. Most GCF personnel who participated in evaluation interviews stated that the PPWW supports and furthers the goals and priorities set forth by the GCF, and that – notwithstanding concerns over its coherence with other integrity policies³⁰ – it helps integrate whistleblower protection into the broader framework of organizational governance and accountability.
29. That said, interviews with internal GCF personnel suggest that the PPWW needs to be refreshed, and its profile within the organization raised. These personnel suggested that the PPWW was targeting the correct areas of need, but that it fell behind in supporting internal staff matters – particularly in allaying fears of retaliation against those raising grievances or speaking out. These concerns appear to be linked chiefly to issues over clarity of definitions and reporting mechanisms – particularly where GCF personnel wrongly assume they will benefit from PPWW protections when reporting concerns, raising grievances or speaking out on topics that do not relate to Wrongdoing or Prohibited Practices.

²⁹ Key policies and documents, such as the revised Readiness Strategy (GCF/B.37/17), are aligned to the Strategic Plan 2024–2027 (see decision B.36/13, paragraph (a)), and the Secretariat is enhancing access and refocusing GCF country programmes to ensure synergies and alignment with country investment planning. Wider documents such as the *Readiness and Preparatory Support Guidebook* and country programme guidelines are currently being revised to ensure alignment.

³⁰ See Chapter 2.C.1.

30. In addition, respondents raised concerns about the emphasis on speed and simplicity within the Strategic Plan 2024–2027, most visible within the Secretariat's Efficient GCF initiative.³¹ This aims to simplify the project review and approval processes. Respondents reported a possible tension between the recent emphasis on speed versus the careful assessment of risk within environmental and social safeguards (ESS), including the careful appraisal of possible impacts in terms of gender and indigenous peoples.³² As outlined above, complaints to the IRM fall under the scope of the PPWW if the complaint amounts to suspected Wrongdoing. The likelihood of such instances may increase if the time for a careful assessment of ESS is limited.

1. OBLIGATIONS AND RIGHTS UNDER THE POLICY

31. The key obligations and rights of the PPWW relevant to different covered individuals and external parties (including counterparties and active observers) are summarized in Table 2–1 overleaf.³³ Evaluation data shed light on the degree to which some obligations/rights in the PPWW are recognized and acted upon.

Finding Statement 2 – The PPWW encompasses all covered individuals, counterparties and communities. However, there is lack of clarity in the scope and application of the PPWW to specific country partner counterparties.

32. The PPWW confers obligations and expectations on covered individuals and counterparties, who are strongly encouraged to report suspected Wrongdoing. This excludes external parties such as active observers. Subject to the protections available, covered individuals have a duty to report suspected Wrongdoing. Survey data and interviews with GCF personnel suggest that many are unlikely to report for fear of retaliation and that confidence might be breached.³⁴
33. GCF managers and supervisors who receive reports are also obliged to report suspected Wrongdoing, again subject to the protections available. Anecdotal evidence from interviews and surveys of GCF personnel suggests that this obligation has not always been fulfilled, possibly due to a lack of awareness about the requirement.³⁵

³¹ Launched at the end of 2023, the Efficient GCF initiative is implementing multiple process-driven improvement measures during 2024. Efficient GCF is working on overhauling the Readiness facility; re-examining the internal project review and approval process, including documentation for concept notes and funding proposals; streamlining project coordination to ensure consistent messaging to clients; and optimizing the investment pipeline. The aim of Efficient GCF is to improve processes without reducing the quality of funding proposals.

³² It should be noted that the Strategic Plan 2024–2027 (decision B.36/13), states that GCF will “[continue] to advance best practices on environmental and social safeguards and on matters related to indigenous peoples, local communities, gender, integrity, and information disclosure, to not only include ‘do no harm’ safeguarding measures but to also improve outcomes; and further mainstream gender in GCF-funded activities by taking into account the implementation of the updated Lima Work Programme on Gender and its Gender Action Plan”. The Secretariat emphasizes that a multi-step approach is adopted to improve efficiency and responsiveness while maintaining a prudent level of control.

³³ See Annex 4 for full details.

³⁴ See Chapter 4.A.3 below.

³⁵ See Chapter 4.A.1 below.

Table 2–1. Summary table of the relevance of PPWW rights and obligations to different parties, including observations from evaluation data

PARTY/GROUP	PPWW PARAGRAPH	RIGHT/OBLIGATION
Covered individuals	16	All Covered Individuals have a duty to refuse to participate in any Wrongdoing.
	18	Subject to protections available, Covered Individuals have a duty to report suspected Wrongdoing as soon as possible.
	19	Subject to protections available, any supervisor, manager or other such person of the GCF who receives a report of suspected Wrongdoing which is made in good faith, is obligated to transmit such report without delay to the IIU.
	37	Subject to protections available, all Covered Individuals have a duty to cooperate (such as by providing information, evidence, or testimony) as Witnesses in investigations of suspected Wrongdoing.
	59 / 60	Protections against retaliation shall be extended to a Covered Individual who reports suspected Wrongdoing to an <i>entity outside of the established internal mechanisms</i> (subject to specific conditions). External reports made in accordance with paragraph 59 (as above) and consistent with any confidentiality obligations to concerned third parties will not be considered as a breach of obligations relating to disclosure of information as provided for in GCF policies and guidelines.
Counterparties	20	Counterparties are obligated to promptly inform the GCF of reports of suspected Prohibited Practices found or alleged in connection with a Fund-related Activity; to investigate reports of suspected Prohibited Practices; and to report preliminary and final findings of such investigations to the Fund.
General / all / other	10	Any person may report without encumbrance to the IIU any allegations of suspected Wrongdoing that come to their attention and cooperate with the IIU in the context of an investigation, proactive integrity review or other inquiry without fear of retaliation.
	12	Any person may anonymously report suspected Wrongdoing or provide evidence or information with regard to an investigation.
	17	Any person or entity may report to the IIU allegations of suspected Wrongdoing [...] Persons with information concerning suspected Wrongdoing, particularly when it involves Covered Individuals and Counterparties in Fund-related Activities, are strongly encouraged to report such information to the IIU.
	61a	Any person or entity implicated by a report of suspected Wrongdoing must be notified within a reasonable time of the report made against them, provided that this notification does not impede the progress of the procedure for investigating the suspected Wrongdoing.

Source: IEU evaluation team summary. Policy on the Protection of Whistleblowers and Witnesses

34. The PPWW outlines that protections against retaliation shall be extended to covered individuals who report suspected Wrongdoing to an entity outside of the established internal mechanisms (subject to specific conditions). No respondent for this evaluation stated they were aware of (or had used) the option of reporting to an entity outside the established internal mechanisms, possibly due to a lack of awareness.
35. Counterparties are also obliged to report Prohibited Practices promptly (subject to legal agreements in line with the Prohibited Practices Policy [PPP]). In these instances, those who report are entitled to protection under sections 9.1 and 9.3 of the PPWW. Confidentiality requirements apply universally to witnesses and whistleblowers, including non-GCF personnel.
36. It is important to note that AEs are obliged under the terms of their accreditation master agreements (AMAs) to report to the GCF any alleged or suspected Prohibited Practices. However, survey data and interview data highlighted that some counterparties (including AEs) may consider such upward reporting as optional.

2. COVERAGE AND SCOPE OF THE PPWW

37. One key actor not named explicitly in the policy is NDAs. Interview data highlighted how the exact role and responsibilities of NDAs vis-à-vis the PPWW are not clear – particularly regarding their obligations to report or share reports of Wrongdoing with the GCF versus their likely role in identifying it.³⁶
38. Unlike the equivalent policies in some comparator organizations, including United Nations (UN) organizations and UN agencies,³⁷ the PPWW covers third parties and members of the public who report Wrongdoing related to a Fund-related activity or cooperate in a Fund investigation.³⁸ However, the extent to which the GCF can provide protections in practice may be limited – for example, due to jurisdictional limitations or lack of requisite staff and structures in the relevant country.

Finding Statement 3 – The PPWW meets some of the reporting and protection needs of covered individuals internally, and in counterparties and communities.

39. As outlined in more detail below, external stakeholders have two main routes for reporting suspected Wrongdoing in GCF-funded projects and activities: to the GCF immediately and directly (via the IIU web portal, hotline, email or by post), or via an AE's or DP's reporting channels.³⁹ Internally, the PPWW and IIU are part of the reporting structure within the GCF through which GCF personnel can raise concerns or grievances – including those relating to suspected

³⁶ The obligations to report in the PPWW could also be accompanied by details on how those obligations are managed, respected and protected. As a recipient of GCF funds, NDAs fall under counterparties. Yet there are no explicit assurances under the PPWW that NDAs will report incidents when appropriate. Instead, there is an implicit assumption that NDAs will do so.

³⁷ Some comparator organisations generally limit protection against retaliation to employees.

³⁸ For example, Transparency International's definition of "third parties" represents a wider group of individuals who would be covered by the whistleblowing policy. It extends beyond whistleblowers and witnesses to include third parties involved in the process – for example, individuals who are thought to be whistleblowers, who cooperate with an investigation but not as a formal witness, or other individuals who work with the subject of the whistleblower's concerns.

³⁹ Grievance complaints for those affected by GCF-funded activities can be submitted to the redress mechanism of the AE or the IRM. Where these reports, complaints or grievances include allegations and information that amount to suspected Wrongdoing, the reporting individual is protected by the provisions of the PPWW.

Wrongdoing.⁴⁰ The evaluation found that, through no fault of their own, GCF personnel frequently do not understand the difference between incidents that can be deemed to be “harassment” as a form of misconduct, and incidents that may be interpreted as “harassment” in the context of a workplace disagreement but that may be better routed to HR. Within the GCF grievance architecture in Figure 2–3, GCF internal documentation suggests that some “informal resolution channels” listed under channels 1 and 2 are possible solutions to issues of “harassment”,⁴¹ despite harassment being officially classified as misconduct, and hence an issue for the IIU under channel 3.⁴²

3. AGILITY

40. A key requirement for organizational policies and practices to remain relevant is their regular review and update in line with best practices, both within the organization and externally.⁴³

Finding Statement 4 – The submission of required reports to the Board on the approach and implementation of the PPWW has been limited. Not all reporting requirements have been met, and this evaluation is the first independent review of the PPWW since its implementation.

41. Responsibility for actively monitoring and assessing the PPWW’s implementation lies with the IIU.⁴⁴ When approving the PPWW, the Board requested in decision B.BM-2018/21 paragraph (d) that the IIU provide a brief report on experiences and lessons learned in the implementation of the PPWW within two years following adoption. However, the evaluation confirmed that the IIU did not provide this brief report to the Board.
42. Additionally, every three years, the EAC, with support from the IIU and IEU, is required to submit a report to the Board regarding the PPWW’s implementation, accompanied by any recommendations.⁴⁵ These reports should consider the PPWW’s effectiveness and incorporate insights from new whistleblower and witness protection standards or policies adopted by relevant organizations and partners across various activities.⁴⁶

⁴⁰ Board members, alternate Board members, their advisers, the Executive Director, and the Head of IIU report to the Chair of the EAC.

⁴¹ See Green Climate Fund. *GCF Grievance Architecture - A Handbook for GCF Personnel*, p. 23. For example, this handbook cites as possible types of grievances for the Ombuds (i.e. channel 1 in Figure 2–3) “Ethical/ Respectful behaviours – discrimination, *harassment*, conflict of interest, compliance, and retaliation” (our italics).

⁴² Harassment is a form of Wrongdoing/Misconduct. As it involves an individual “victim” or “victims”, in the GCF there is the option to resolve the matter informally or formally. The overlap regarding definitions and reporting channels for reports of suspected harassment may be contributing to the uncertainty of GCF personnel about correct reporting routes, as well as about the protections to which they may be entitled. See Chapter 4.A below.

⁴³ Marie Terracol, *Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations* (Berlin, Germany, 2022). Transparency International suggests that internal whistleblowing processes should undergo formal reviews annually, with adjustments made as necessary to ensure compliance with legislation as well as best practice.

⁴⁴ Paragraph 73 states that IIU shall proactively monitor and review the implementation of the policy and the effectiveness of whistleblower and witness protection in Fund-related activities following a risk-based approach. The policy further states that such monitoring activities and reviews may involve public consultations by the IIU. The IIU must also maintain and publicly disclose a case registry of reports of suspected Wrongdoing, within the policy’s limitations and according to GCF policies and standards regarding information disclosure.

⁴⁵ Paragraph 74 states the EAC shall, every three years with the support of the IIU and IEU, present a report to the Board on issues related to the implementation of this policy along with any recommendations for changes to it.

⁴⁶ Paragraph 74 further states that such reports will take into account a review of the effectiveness of the policy and new Whistleblower and Witness Protection standards or policies developed and implemented by peer institutions and partners regarding the range of their activities.

43. The three-year review period applicable for the PPWW is broadly aligned with the approaches of relevant organizations.⁴⁷ However, despite the notional requirement to review the PPWW every three years, this current evaluation is the first independent review of the PPWW since 2018.

C. INTERNAL COHERENCE WITH GCF POLICIES AND PRACTICES

44. This section of the evaluation report examines the coherence of the PPWW with other GCF policies in related areas – particularly those aimed at ensuring that the organization operates with integrity, transparency and accountability.

1. OVERALL COHERENCE

Finding Statement 5 – The PPWW lacks alignment and coherence with other GCF policies related to the protection of whistleblowers and witnesses. There are variations in definitions and terminology between related GCF policies.

45. A general finding from this review was that the GCF's "integrity suite" of policies, which includes not just the PPWW but also the SEAH policy, PPP and others, were not designed concurrently to complement each other. Rather, they have been developed on a piece by piece, *ad hoc* basis over time, drawing on different organizational and operating models. Respondents stated the GCF can be seen to have a hybrid business model, following and aligning some policies and procedures with United Nations norms and approaches, as well as incorporating policies from multilateral development banks, notably the Asian Development Bank, as well as ways of working from financial institutions such as the International Finance Corporation.
46. As the GCF's integrity policies have not been developed coherently as a "suite", the main focus of each is largely restricted to its own respective subject matter. In this respect, there is scope to embed whistleblowing and its associated processes and procedures more fully and coherently across the GCF policy landscape. Specific examples are provided in the following section.⁴⁸
47. Some relevant organizations, such as the International Labour Organization (ILO), include a paragraph in their whistleblowing policy detailing how the policy interacts with wider internal policies. In the GCF, alignment remains only partially defined, as gaps and inconsistencies are apparent on paper and in practice.
48. This lack of coherence poses various challenges to consistency and coordination across the organization regarding whistleblowing and related policies. These are set out in more detail below.

2. COHERENCE BETWEEN THE PPWW AND OTHER INDIVIDUAL GCF POLICIES

49. The evaluation team found inconsistencies and limited alignment between the PPWW, Code of Conduct, *Administrative Guidelines on Human Resources*, and policies on ethics and conflicts of

⁴⁷ For instance, the International Labour Organization revises its policy biennially, while the African Development Bank conducts policy reviews every five years, or more frequently if required.

⁴⁸ See recent reviews completed by the Secretariat and the IEU, respectively, (i) GCF/B.33/Inf.08: *Overall review of Green Climate Fund policy frameworks*; and (ii) Independent Evaluation Unit, *Second Performance Review of the Green Climate Fund* (Songdo, South Korea, 2023).

interest, including a lack of necessary cross-referencing, as well as variations in key definitions/terminology as applied in different documents.⁴⁹

50. The 2019 PPWW annual implementation report states that the IIU advised the GCF Secretariat, the Accreditation Committee, and the EAC that the GCF *Initial Fiduciary Principles and Standards* be updated to reflect obligations in a number of integrity policies adopted by the Board in 2018 and 2019.⁵⁰ The 2020 report repeated this message and emphasized the need to update these policies without delay.⁵¹ However, the 2021 report does not mention any progress on this matter. As of April 2024, the *Initial Fiduciary Principles and Standards* remain one of the key due diligence procedures within the accreditation process. This is despite decision B.BM-2018/21 paragraph (c), as outlined above, which requests that the Secretariat, in consultation with the Accreditation Committee and the IIU, revise the initial basic fiduciary standards to ensure that counterparties have effective and comparable whistleblower and witness protection policies.

3. INTERNAL CROSS-REFERENCING BETWEEN POLICIES

51. Good practice encourages the incorporation of supplementary procedures prominently into core whistleblowing documents, either by providing links or by including a dedicated section outlining their complementarity. One example is the IRM's supporting operating procedures,⁵² which reference the PPWW in detail.⁵³ The evaluation noted several wider internal policies and other documents where references to the PPWW and its mechanisms would have been in line with good practice but were minimal or missing.⁵⁴ For example, neither the GCF Code of Conduct nor the Statement of Affirmation for contractors mention the IIU's role, the PPWW or how to report Wrongdoing.⁵⁵
52. Similarly, while the role of the IIU and its independent function are well outlined in the IIU's own brochure and online material, such clarity is missing from the PPWW itself. The PPWW refers to the IIU many times, but without providing any initial introduction to its role in the GCF.⁵⁶ This contrasts with equivalent policy documents at organizations such as the Global Fund and the ILO, which provide specific details of the department and/or individual responsible for whistleblowing.

⁴⁹ The evaluation team notes the IIU's investigation standards refers to the PPWW frequently and applies a similar set of definitions for many key terms, with an exception of 'conflict of interest' which is derived from the PPP. Further policies, such as the revised SEAH, also refer to the PPP.

⁵⁰ Green Climate Fund, *Annual Implementation Report on the Policy on the Protection of Whistleblowers and Witnesses*, p. 10 (Songdo, South Korea, 2020).

⁵¹ Green Climate Fund, *2020 Annual Implementation Report on the Policy on the Protection of Whistleblowers and Witnesses*, p. 4 (Songdo, South Korea, 2021).

⁵² Green Climate Fund, *Supporting Operating Procedures of the Independent Redress Mechanism on Retaliation* (Songdo, South Korea, 2020).

⁵³ The PPWW, paragraph 69, states that the IRM will develop and issue supporting operating procedures consistent with its terms of reference and procedures and guidelines to protect complainants, requesters, witnesses and those assisting the IRM against retaliation. A further example is the revised SEAH which references the PPWW repeatedly.

⁵⁴ An important question outside the scope of this evaluation is how organizations allocate responsibility for updating whistleblower policies vis-à-vis related integrity and HR policies. For example, the evaluation team noted that both the Standards for the Implementation of the Anti-Money Laundering and Countering the Financing of Terrorism Policy as well as the Policy on Ethics and Conflicts of Interest for Active Observers of the Green Climate Fund do not reference the PPWW.

⁵⁵ A further inconsistency is that there is no reference at all to the IIU in the AGHR. Under the AGHR, investigations are conducted by HR and by directors of divisions.

⁵⁶ For example, the acronym IIU is not explained or spelled out in full anywhere in the body of the text.

4. DEFINITIONS AND IMPLEMENTATION ARRANGEMENTS

Finding Statement 6 – The PPWW and its implementation arrangements currently lack a clear delineation of roles and responsibilities for some components of the policy between the IIU and Secretariat divisions such as HR.

53. Regarding definitions, GCF personnel responding to the survey and interviews frequently highlighted how the PPWW does not make clear how acts of Wrongdoing differ from other issues, and which individual, office, division or unit – for example, the IIU, IRM, HR or Ombudsperson – should receive such reports.
54. Similarly, while the GCF's PPP⁵⁷ appears to list harassment as a Prohibited Practice, other GCF documentation (notably the Grievance Architecture⁵⁸) classifies it as misconduct, which is treated as a category distinct from Prohibited Practices in the PPWW. The PPWW does not mention harassment explicitly, whereas the Grievance Architecture refers to harassment under two distinct reporting and resolution mechanisms – one involving the IIU (“misconduct”) and one involving the Ombuds (under “workplace disputes”).
55. This duplication translated into uncertainty on the part of GCF personnel, with some interviewees stating that they would report harassment to HR, others to the Ombudsperson and others to the IIU. Many GCF personnel consider bullying and harassment as an issue for the PPWW, whereas these behaviours do not, in practice, fall under its provisions. Hence those reporting bullying and harassment to the IIU are not necessarily covered by the protections that the IIU offers whistleblowers.
56. The GCF is uncommon within its group in that it does not have a separate bullying and harassment policy – as illustrated by Table 2–2, which lists some GCF AEs and DPs that do have such a policy in place.⁵⁹ Such policies, along with codes of conduct and contracts of employment, help to define acceptable workplace behaviours, and ensure that staff classify and interpret breaches of such behaviours correctly and consistently. Currently, the GCF has an approved and operationalized SEAH policy. It also has provisions within the Code of Conduct (as well as wider policies and documents such as the Grievance Architecture) that cover some issues typically included in a specific bullying and harassment policy.

Table 2–2. Example GCF AEs and DPs that have a separate bullying and harassment policy

ORGANIZATION
World Bank
United Nations Development Programme (UNDP)
The Nature Conservancy
Global Green Growth Institute

⁵⁷ Green Climate Fund, *Policy on Prohibited Practices* (Songdo, South Korea, 2019). Article XII of this Policy redefines harassment as applied in various other policies, although it does not itself state explicitly that harassment is classified as a Prohibited Practice.

⁵⁸ Green Climate Fund, *GCF Grievance Architecture - A Handbook for GCF Personnel*, p. 13 (Songdo, South Korea (2021)). This is an internal GCF document.

⁵⁹ The document review and benchmarking suggest that many other major climate-related organizations also have such a policy. Indeed, having one as part of the policy suite is a standard approach across wider sectors and industries.

ORGANIZATION

European Investment Bank

The International Union for Conservation of Nature

5. OPERATIONAL COHERENCE BETWEEN THE IIU AND IRM

57. As outlined in Figure 2–3, some complaints or grievances reported to the GCF may include elements relevant to the remits of both the IIU and IRM. For example, a report of misconduct by a Covered Individual would normally fall under the remit of the IIU. But if the report details how a GCF project has an adverse impact on a person or persons (e.g. Indigenous Peoples), it relates to the IRM’s remit as well. SEAH-related issues will normally fall under the IIU’s jurisdiction if they concern covered individuals (see Figure 2–2). However, if they are committed by other parties (e.g. counterparties, downstream partners), they may fall under the IRM’s purview.⁶⁰

Finding Statement 7 – The IIU and IRM are recognizing and addressing, on an ongoing basis, potential overlaps in their management of PPWW-related reports and cases.

58. The allocation of such reports and collaborative case management between the IIU and IRM has been supported by an MoU since July 2019. This confirmed the joint understanding of both independent units when managing allegations or cases of retaliation.
59. The MoU delineates situations when the jurisdictions of the IIU and IRM overlap in relation to allegations of retaliation, and sets out criteria for how such situations should be handled. Some evaluation interviewees reported that, in practice, the handling of such cases between IIU or IRM depended partly on wider considerations such as “available capacity”. These interviews also outlined how the MoU had not always been fully operationalized in decision-making. Despite a clause set out in the MoU, it has not been integrated into the PPWW and PPP.⁶¹ This is relevant as paragraph 3 of the MoU states that amendments to the PPWW and PPP should entitle the IRM to fully investigate any allegations of retaliation that arise in the context of a complaint or grievance by a person, group or community adversely impacted by a project or programme funded by the GCF.
60. As outlined above, in May 2024 the IIU and IRM completed a further MoU to amend and restate the original MoU. The May 2024 MoU details how all allegations of retaliation received by the IRM shall promptly be referred to the IIU. The MoU also details that the IIU shall promptly refer, to the IRM, allegations of retaliation in the context of a complaint or grievance by a person, group or community adversely impacted by a project or programme funded by the GCF.⁶² The MoU sets out

⁶⁰ Green Climate Fund, *Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment* (Songdo, South Korea, 2021). The revised SEAH policy clarifies that the IIU has jurisdiction when it comes to covered individuals. Where the matters pertain to AEs, EEs or project-affected people, the IRM can process those complaints. In this latter situation, there would be potential overlaps between the IRM and IIU.

⁶¹ Independent Integrity Unit, “Memorandum of Understanding between the Independent Integrity Unit and the Independent Redress Mechanism of the Green Climate Fund” (Songdo, South Korea, 2019). Paragraph 3 of the MoU states that the IIU and IRM shall cooperate as soon as reasonably practicable, to include amendments in the MoU into both policies.

⁶² Independent Integrity Unit, “Memorandum of Understanding between the Independent Integrity Unit and the Independent Redress Mechanism of the Green Climate Fund – 23 May 2024” (Songdo, South Korea (2024). The MoU

how, for this second point, the heads of the IIU and IRM will communicate closely during this process and consult each other before taking any protective or investigative action.⁶³

D. REPORTING CHANNELS, CASES, PROTECTIONS AND REMEDIES

1. REPORTING SUSPECTED WRONGDOING IN THE GCF

61. The PPWW encourages any person or entity to report allegations of suspected Wrongdoing to the IIU. Individuals reporting suspected Wrongdoing are protected under the provisions of the PPWW.⁶⁴
62. From the internal GCF perspective, the PPWW and IIU are part of the reporting architecture through which staff, consultants and interns can raise concerns or grievances – including those relating to Wrongdoing. This reporting architecture and its associated channels are shown in Figure 2–3 below. As the PPWW's definition of suspected Wrongdoing covers misconduct,⁶⁵ these reports fall under channel 3, which routes the report to the IIU (or, in certain cases, the EAC).⁶⁶

details that, for such cases, there will be two concurrent assessments undertaken: the IRM will conduct an assessment (in accordance with the procedures and guidelines of the IRM and its relevant standard operating procedures) of necessary protective measures. The IIU will conduct its own assessment (in accordance with the Investigation Standards and relevant standard operating procedures) to confirm whether the matter warrants an investigation of retaliation as a Prohibited Practice.

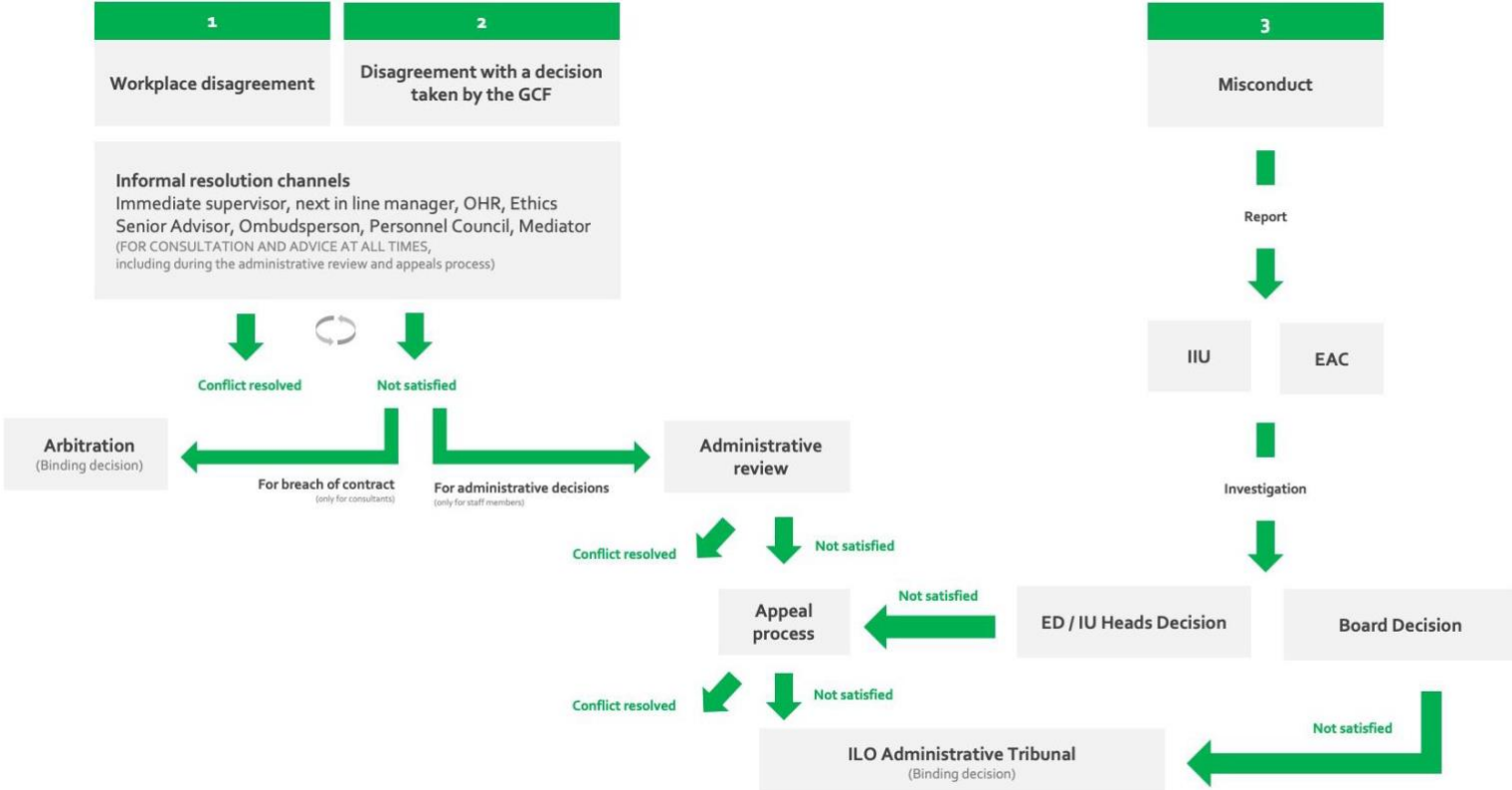
⁶³ Ibid. The MoU also details how the IIU and IRM will manage allegations or cases of SEAH in Fund-related activities; periodic updates on the status of referred matters; when guidance from the EAC may be required; the designation of focal points, and maintaining the confidentiality of sources or whistleblowers.

⁶⁴ The protections provided in section IX of the PPWW apply to persons providing information regarding suspected Wrongdoing.

⁶⁵ Misconduct includes Prohibited Practices, sexual exploitation, sexual abuse and/or sexual harassment, racism, discrimination and other types of harassment, as well as other forms of unacceptable conduct.

⁶⁶ Reports of suspected Wrongdoing by Board members, alternate Board members, their advisers, the Executive Director, the Head of the IIU, or their respective family members shall be submitted to the Chair of the EAC. During data collection, the contact details for all channels were checked.

Figure 2–3. Channels and processes for GCF personnel to raise grievances



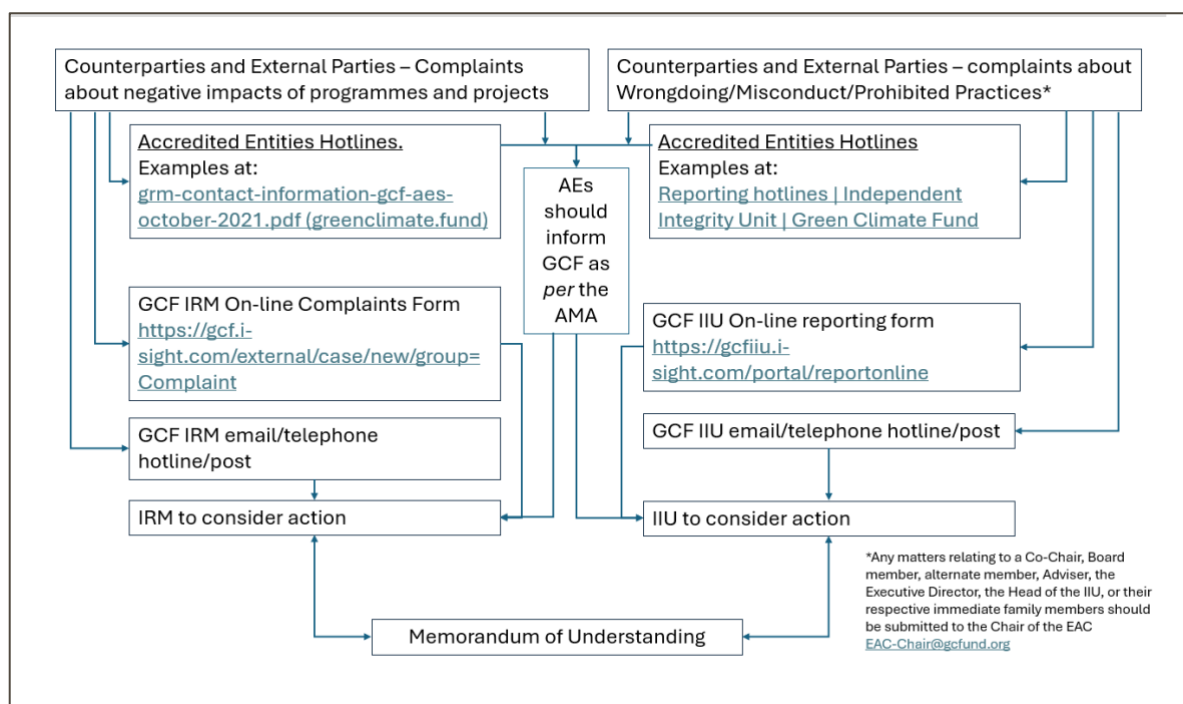
Source: GCF grievance architecture: A handbook for GCF personnel.

63. In practice, the distinction between “harassment” that constitutes misconduct (falling under the remit of the IIU) and certain behaviours a person might perceive as “harassment” in the context of a workplace disagreement (hence falling under another unit’s remit) is not always clear.
64. The PPWW also provides covered individuals with protection against retaliation if they report suspected Wrongdoing to an entity outside of the established internal mechanisms (as outlined above). This option is subject to specific conditions. Protections will be offered if it is necessary to report to an outside entity to avoid a significant threat to public health and safety, substantive damage to GCF operations, or violations of national or international law, or if the established internal mechanisms are inadequate.⁶⁷

2. REPORTING SUSPECTED WRONGDOING FROM OUTSIDE THE GCF

65. For external stakeholders (including counterparties and external parties), there are two main channels for directly submitting reports related to GCF-funded projects and activities – each managed by a different GCF independent unit. These reporting channels, including the responsible units and the mechanisms for accessing them, are shown in Figure 2–4 below.

Figure 2–4. Channels and processes for external parties to raise complaints



Source: Evaluation team.

Note: This figure refers to website links which may change over time.

The right-hand reporting route for complaints about suspected Wrongdoing, Misconduct and Prohibited Practices applies to both external parties and GCF personnel (see also Figure 2–3).

⁶⁷ These conditions are if the complainant does not accept payment or any other benefit from any party for such report, and if (i) the covered individual has reasonable grounds to believe that it is not possible to report the suspected Wrongdoing through [the established mechanisms] without risk of retaliation; (ii) the covered individual has reasonable grounds to believe that it is not possible to report the suspected Wrongdoing through [the established mechanisms] without risk of relevant evidence being concealed or destroyed; or (iii) if the covered individual has previously reported the suspected Wrongdoing through the established internal mechanisms (and not on an anonymous basis), and was not informed in writing of the status of the matter within six months of such report.

66. Both internal and external stakeholders are able to report complaints directly to the GCF through the channels described on the GCF website (web portal, hotline, email or letter). External stakeholders may also report through the AE's reporting channels. The GCF accreditation process requires AEs to have reporting channels of an appropriate standard and aligned with the PPWW.⁶⁸ Under the terms of the GCF's AMA template,⁶⁹ AEs are required to inform the GCF and keep the IIU informed of progress with any formal investigation they undertake.⁷⁰
67. Reports, complaints or grievances from those affected by GCF projects or programmes (including requests for reconsideration of rejected funding proposals) can be routed either to the grievance mechanism of the relevant AE or to the GCF IRM. Where these reports, complaints or grievances include allegations and information that amount to suspected Wrongdoing, the reporting individual is protected by the provisions of the PPWW.⁷¹
68. In practice, there are a small number of reports – usually relating to SEAH and/or the PPWW – whose specific circumstances mean they potentially fall within the remit of both the IIU and the IRM.⁷² In such cases, the communication, collaboration and decision-making between the IIU and IRM (including which unit ultimately handles the case) is governed by the two MoUs as outlined above.

3. REPORTED CASES

69. To date, the IIU has submitted three annual implementation reports to the Board (2019, 2020 and 2021).⁷³ These provide valuable insights into the organization's efforts to protect whistleblowers and witnesses.⁷⁴ In addition, the IIU's annual and activity reports detail the number of cases that have been reported. These are summarized in Table 2–3 and Table 2–4 below.
70. Table 2–3 displays the number of cases received, opened and closed each year from 2017 to 2023 from GCF personnel, as well as project-related cases from AEs and DPs. Overall, from 2017 until 2023, 168 cases were registered, and 23 cases remain open at the IIU.⁷⁵

⁶⁸ See Chapter 4.B below.

⁶⁹ See the GCF AMA template at Green Climate Fund, "Accreditation Master Agreement", 2024, paragraph 9.03(c).

⁷⁰ AMAs contain the general terms and conditions applicable to all GCF-funded activities, including conditions precedent to disbursement, fiduciary standards, and privileges and immunities. The requirements in AMA template paragraph 9.03(c), cover the obligation to notify the IIU. These obligations can vary between AEs, with some international AEs negotiating different requirements for notifying the IIU.

⁷¹ Green Climate Fund, *Policy on Protection of Whistleblowers and Witnesses* (Songdo, South Korea, 2021). Paragraph 69 states "if such complainant, requester, Witness, or person assisting the IRM also becomes a Whistleblower or Witness with regard to the same matter, the Heads of the IRM and IIU shall consult with each other and determine how best to provide protection to the person concerned, either under this Policy or the supporting operating procedures of the IRM."

⁷² For example, SEAH-related issues will normally fall under IIU's jurisdiction if they concern covered individuals. But if they are committed by other parties (e.g. counterparties, downstream partners), they may fall under the IRM's purview.

⁷³ The IIU confirmed they did not deliver the 2022 and 2023 implementation reports to the Board. The IIU also confirmed the Secretariat did not complete and submit a management response for the 2021 Annual Implementation Report.

⁷⁴ Independent Evaluation Unit, *Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses: Approach Paper* (Songdo, South Korea, 2024)

⁷⁵ Independent Integrity Unit, *2023 Annual Report* (2024). More detailed data on the types of reports can be found in the IIU's publicly available 2023 Annual Report at <https://iiu.greenclimate.fund/document/2023-annual-report-gcf-independent-integrity-unit>.

Table 2–3. All opened and closed cases, 2017–2023, including respective year of closure

YEAR RECEIVED	CASES OPENED	YEAR CLOSED							NO. OF OPEN CASES
		2017	2018	2019	2020	2021	2022	2023	
2017	4	-							-
2018**	21		5	15	4	1			-
2019	41*			22	15	-	4		-
2020	31				12	14	4	1	-
2021	8					3	1	4	-
2022	31						14	11	6
2023	32							15	23
Total	168	-	5	37	31	18	23	31	23

Source: IIU annual reports for 2022 and 2023, IIU implementation reports for the policy.

Notes: *One case from 2019 was split into two cases in 2022.

**Policy became operational in December 2018.

71. Table 2–4 displays the number of cases received, opened and closed each year from 2017 to 2023 specifically pertaining to GCF projects and programmes. Overall, 45 cases were reported between 2017 and 2023, with 14 remaining open.

Table 2–4. Summary of opened and closed cases pertaining to GCF projects and programmes, 2017–2023, including respective year of closure

YEAR RECEIVED	CASES OPENED	YEAR CLOSED							NO. OF OPEN CASES
		2017	2018	2019	2020	2021	2022	2023	
2017	1	-							-
2018**	3		-	3	-	1			-
2019	4			2	2				-
2020	4				-	2	2		-
2021	5					2	-	3	-
2022	13						4	5	4
2023	15							5	14*
Total	45	-	-	5	2	5	6	13	14

Source: IIU annual reports for 2022 and 2023, IIU implementation reports for the policy.

Notes: *Includes cases referred to and/or under assessment/investigation by an AE/DP.

**Policy became operational in December 2018.

4. PROTECTIONS AND REMEDIES

72. Covered individuals and external whistleblowers and witnesses all benefit from the procedural safeguards of anonymity and confidentiality. The wider protections and remedies that the PPWW provides differ between covered individuals and external whistleblowers.
73. For covered individuals, the PPWW outlines how the IIU's role is to report findings and make recommendations for protections. The Executive Director, or Head of the independent unit, does not

have this authority, but has the authority to make decisions on protections once they are recommended by the IIU.

74. Whistleblowers or witnesses who are covered individuals can request immediate interim protection to safeguard their safety and well-being.⁷⁶ When there is reasonable concern that the whistleblower or witness (or close family) is at risk of retaliation involving threatened or actual harm to personal security, the IIU shall recommend to the GCF Executive Director to take protective measures.⁷⁷
75. The Executive Director, or the Head of an independent unit, is only in a position to decide on (interim) protective measures if the IIU informs them that an investigation is taking place and makes a recommendation. The PPWW does not mandate either the Executive Director or the Head of an independent unit to make discretionary decisions to apply interim protective measures, despite the duty of care they hold for the staff under their supervision. If retaliation against a whistleblower or witness is substantiated, then the covered individual can request – and the IIU can recommend – remedies.⁷⁸
76. For external whistleblowers and witnesses, the PPWW states the GCF shall aim to ensure protections from retaliation by covered individuals⁷⁹ and counterparties.⁸⁰ Further, if an external whistleblower or witness, or her or his close family member or associate may or does suffer retaliation, the PPWW outlines how the GCF shall endeavour to apply its good offices with appropriate authorities to secure necessary protection and to employ other reasonable measures to reduce the risks of retaliation. If retaliation is substantiated, the PPWW states the GCF shall ensure that such remedies are implemented by the Secretariat without delay.⁸¹

⁷⁶ In accordance with GCF policies and procedures.

⁷⁷ It is notable that paragraph 50 only refers to the Executive Director.

⁷⁸ Remedies available in the PPWW include cessation of retaliatory action, reinstatement to a post or reissuance of contract, and that the GCF pay compensation to compensate for actual damages suffered. There is an inconsistency between the remedies listed in the PPWW and the remedies listed in the AGHR.

⁷⁹ The PPWW states that covered individuals who are found to retaliate against external whistleblowers and witnesses shall be subject to corrective or disciplinary measures or sanctions, in accordance with GCF policies and guidelines.

⁸⁰ Further, the PPWW states that a counterparty who is found to have directly or indirectly condoned, encouraged, participated in or engaged in retaliation against whistleblowers or witnesses may be subject to sanctions in accordance with relevant GCF policies and subject to any legal agreements that may be concluded with the GCF.

⁸¹ In the event the Secretariat is unable to implement the recommended remedies, the Secretariat shall inform the EAC immediately to determine the appropriate course of action.

Chapter 3. INTERNATIONAL LANDSCAPE

77. The evaluation team benchmarked key aspects of the GCF's policy and approach to whistleblowing against relevant organizations and best practice. This chapter describes the two types of benchmarking completed by the evaluation team. First, the team refined and improved upon an approach originally used by the Joint Inspection Unit of the United Nations System (UNJIU) using best-practice criteria.⁸² Second, the team supplemented the findings from a report that assessed the strengths and weaknesses of governance frameworks at five multilateral climate funds with findings from primary data collected for this evaluation.

A. BENCHMARKING WITH BEST-PRACTICE CRITERIA

78. When benchmarking the PPWW against best-practice criteria, the evaluation team applied an approach originally used by the UNJIU in its 2018 review of United Nations organizations.⁸³ This involved applying five distinct criteria for best practice, divided into 22 indicators against which to assess organizations' policies and approaches to whistleblowing. Table 3–1 below summarizes these best-practice criteria.⁸⁴

Table 3–1. List of best-practice criteria identified by UNJIU

BEST-PRACTICE CRITERIA
1. Reporting of misconduct/Wrongdoing
2. Protection against retaliation
3. Additional support available to persons reporting misconduct/Wrongdoing
4. Preliminary review, recording and investigation of misconduct/Wrongdoing and retaliation reports
5. General strength of the policy

79. The evaluation team assessed the GCF against the 23 organizations already covered by the UNJIU, utilizing the same criteria but adapting the UNJIU's approach by allocating numerical scores

⁸² See Independent Evaluation Unit, *Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses: Approach Paper* (Songdo, South Korea (2024)). Relevant organizations used for landscape analysis and benchmarking include the Global Fund, United Nations Environment Programme / UN Global Compact, UNDP, Asian Development Bank, Organization for Economic Co-operation and Development, Norfund and British International Investment. In addition, the evaluation team screened a wide range of organizations including United Nations agencies (Office of the High Commissioner for Human Rights, United Nations Children's Fund, United Nations Office on Drugs and Crime, and Office for Internal Oversight Services), multilateral development banks (World Bank, International Monetary Fund, Asian Infrastructure Investment Bank and African Development Bank), climate funds (Climate Investment Funds, Adaptation Fund and Global Environment Facility), and civil society organizations (Transparency International and Human Rights Watch). These include entities who have a cascading system of policy alignment. In addition, the Global Fund has also recognized the jurisdiction of the ILO Administrative Tribunal.

⁸³ Eileen A. Cronin and Aicha Afifi, *Review of Whistle-Blower Policies and Practices in United Nations System Organizations* (Geneva, 2018).

⁸⁴ Annex 2 presents the associated indicators in full. A rating of 0 indicates that an organization fails to meet an indicator. A rating of 1 indicates partial fulfilment, and a rating of 2 denotes full compliance with the indicator.

ranging from 0 to 2.⁸⁵ By converting qualitative categories into numerical scores (while retaining the original UNIJU assessments), the evaluation team has been able to rank the organizations (including the GCF) more clearly against the different criteria.

Finding Statement 8 – On paper, the PPWW compares well with best practice.

80. Table 3–2 shows that the PPWW reflects best practice in several areas and compares well with relevant organizations. Overall, the GCF ranks in the top group (from four groups) for the “General strength of the policy”, in the second highest group (from four groups) for “Additional support available to persons reporting misconduct/Wrongdoing” and in the third highest group (from eight groups) for “Reporting of misconduct/Wrongdoing”.⁸⁶ The GCF ranks in the fourth group (from seven groups) for “Preliminary review, recording and investigation of misconduct/ Wrongdoing and retaliation reports”. The GCF ranks in the lowest group (from three groups) for “Protection against retaliation”.⁸⁷

⁸⁵ Eileen A. Cronin and Aicha Afifi, *Review of Whistle-Blower Policies and Practices in United Nations System Organizations* (Geneva, 2018). The authors used the same three scoring categories but did not allocate a number to these (just a symbol – tick, cross or circle).

⁸⁶ Under the “General strength of the policy”, the 24 organizations were rated across five criteria. The highest group, including the GCF, scored 8 from a maximum of 10. The lowest group scored 5. Under “Preliminary review, recording and investigation of misconduct/Wrongdoing and retaliation reports” the organizations were rated across four criteria. One organization achieved the maximum of 8. The lowest score was 2. GCF achieved a score of 5 alongside 10 other organizations. Under “Additional support available to persons reporting misconduct/ Wrongdoing” organizations were rated across three criteria with four organizations achieving a maximum of 6. GCF was the only organization to score 5 points. The lowest score was 2. Organizations were rated across four criteria for “Protection against retaliation”. Eleven organizations achieved a maximum of 8 points. GCF was in the lowest group with 6 points. Organizations were rated across six criteria for “Reporting of misconduct/Wrongdoing”. Three organizations achieved a maximum score of 12. GCF scored 10 points alongside seven other organizations.

⁸⁷ The five tables in Annex 3 provide a detailed overview of the ratings for all benchmarked organizations across all criteria and indicators.

Table 3–2. Summary of the GCF's ranking against relevant organizations with regard to best practices and indicators identified by UNJIU

BEST-PRACTICE CRITERIA	GCF RANKING	AGENCIES WITH IDENTICAL SCORE
<p>General strength of the policy</p> <ul style="list-style-type: none"> • Contains clear definitions regarding who (staff, non-staff, third-party vendors, etc.) and what activities (misconduct/Wrongdoing, retaliation, etc.) are covered by the policy • Includes a duty to report tied to the organization's relevant code or standards of conduct • Contained in a single document and easy to locate on entity's public web page • Is communicated using clear, concise and plain language, is translated into all the organization's working languages, and uses examples to aid staff in understanding when and how policy applies • Provides a mechanism to periodically review the policy, including provisions for updating on the basis of lessons learned 	Top group (from four groups)	WHO, United Nations Secretariat
<p>Reporting of misconduct/Wrongdoing</p> <ul style="list-style-type: none"> • Requires at least two channels for internal reporting • Allows for reporting to an oversight body and requires that the reporting line be independent • Allows a person to report confidentially and anonymously • Has specific provisions for reporting misconduct/Wrongdoing concerning the Head of an organization and Head of the oversight office • Allows for reporting in any of the working languages of the organization • Indicates when and how to report to an external entity (e.g. law enforcement, public interest group or the media) 	Third group (from eight groups)	WMO, WHO, WFP, UNICEF, UNESCO, UNAIDS, IAEA
<p>Protection against retaliation</p> <ul style="list-style-type: none"> • Outlines a complaints mechanism that a reporting person can use if they believe they are likely to suffer retaliation or harm, or have suffered retaliation or harm as a result of reporting misconduct/Wrongdoing • Provides for protection mechanisms if the reporting person suffers retaliation or harm, including transfer within the same duty station or to another duty station, change of supervisors, etc. • Requires that the reporting person be informed of the outcome of the report and actions taken to address the concern, provided that this does not harm other staff members or release confidential or sensitive information • Provides that a person who has engaged in retaliatory action be subject to appropriate disciplinary measures 	Bottom group (from three groups)	ILO, IMO, UNHCR
<p>Additional support available to persons reporting misconduct/Wrongdoing</p> <ul style="list-style-type: none"> • Outlines when and how senior management within an organization should become involved in providing further protection or assistance to a reporting person • Indicates options available to reporting persons to seek informal guidance and support – for example, from a relevant union, Ombudsperson, staff legal adviser or staff counselling service 	Second group (from four groups)	

BEST-PRACTICE CRITERIA	GCF RANKING	AGENCIES WITH IDENTICAL SCORE
<ul style="list-style-type: none"> Provides for an external and independent appeals process for reporting persons when they have reasonable grounds for believing that the protection provided was inadequate or when a prima facie case was not determined 		
<p>Preliminary review, recording and investigation of misconduct/Wrongdoing and retaliation reports</p> <ul style="list-style-type: none"> Requires the organization to conduct an initial review of misconduct/Wrongdoing and retaliation reports and, if a prima facie case is determined, to conduct a detailed investigation Requires a system for recording misconduct/Wrongdoing and retaliation reports, regardless of whether any further action is taken Requires prima facie reviews and investigations (for both retaliation and misconduct/Wrongdoing complaints) to be conducted in a timely manner and indicates time frames Provides a mechanism to refer investigations externally and/or to seek external advice as necessary 	Fourth group (from seven groups)	ICAO, IMO, UNFPA, UNICEF, UNIDO, UNOPS, UN Women, UNRWA, UPU, WHO
<p>Note: IAEA – International Atomic Energy Agency, ICAO – International Civil Aviation Organization, ILO – International Labour Organization, IMO – International Maritime Organization, UN Women – United Nations Entity for Gender Equality and the Empowerment of Women, UNAIDS – United Nations Programme on HIV/AIDS, UNESCO – United Nations Educational, Scientific and Cultural Organization, UNFPA – United Nations Population Fund, UNHCR – United Nations High Commissioner for Refugees, UNICEF – United Nations Children’s Fund, UNIDO – United Nations Industrial Development Organization, UNOPS – United Nations Office for Project Services, UNRWA – United Nations Relief and Works Agency for Palestine Refugees in the Near East, UPU – Universal Postal Union, WFP – World Food Programme, WHO – World Health Organization, WMO – World Meteorological Organization.</p>		

81. There are two areas where the PPWW is not currently in line with best practice:

- Setting out an external appeals process for persons who have submitted a report and believe protection was inadequate or when a *prima facie* case was not established; although a mechanism exists for GCF personnel to appeal (via the ILO Administrative Tribunal (ILOAT)), this is not documented in the PPWW. For external parties, no such mechanism currently exists.
- Providing a mechanism, including criteria, to refer investigations externally (e.g. in the case of a conflict of interest on the part of internal investigators), as well as the means to seek external advice as necessary.

82. Additionally, the above analysis suggests the PPWW only partially addresses criteria such as the following:

- Offering protection mechanisms for reporting persons facing retaliation. This is because specific protection measures are not defined in the PPWW.
- Informing reporting persons of investigation outcomes in detail.⁸⁸

83. These gaps and partial omissions suggest areas where there are opportunities to improve the PPWW and its implementation arrangements.

⁸⁸ For staff matters, the right to information should be considered in light of the caselaw of the ILOAT.

B. BENCHMARKING WITH CLIMATE FUNDS

84. In addition to benchmarking the GCF's PPWW using the UNJIU's work on equivalent policies at United Nations organizations, the evaluation team also reviewed the GCF's performance as per the Transparency International *Corruption-free climate finance* comparison report.⁸⁹ Transparency International (TI) carried out the assessment in 2021, and published the report in 2022, over three years after the GCF PPWW was launched.⁹⁰
85. The report assessed the strengths and weaknesses of governance frameworks at five multilateral climate funds, including the GCF.⁹¹ The assessment used four key criteria for identifying policy effectiveness: transparency, integrity, accountability and methods. The report also considered the requirements placed upon the funds' implementing entities (IEs) across these four governance areas.⁹²
86. Overall, the report found that the GCF scored almost as highly as the highest-scoring Fund, the Global Environment Facility (GEF). The GCF has very well-developed accountability and integrity policies (see Table 3–3), with higher scores compared to the other climate funds.

Table 3–3. Summary of Transparency International's assessment of five climate funds across four governance areas

GOVERNANCE AREA	AF	CIF	GEF	GCF	CAFI
Integrity					
Ethics and conflicts of interest	Yellow	Green	Green	Green	Green
Financial management	Green	Green	Green	Green	Green
Anti-money laundering due diligence	Green	Green	Green	Green	Red
Integrity requirements for IEs	Green	Yellow	Green	Green	Yellow
Accountability					
Complaints-handling mechanism or anti-corruption hotline	Green	Green	Green	Green	Green
Appealing/requesting explanations for governing body decisions	Red	Green	Green	Green	Red
Sanctions against IEs for fraud and corruption	Green	Red	Yellow	Green	Yellow
Stakeholder engagement	Green	Yellow	Green	Green	Green
Accountability requirement for IEs	Green	Green	Green	Green	Green
Transparency					
Fund-level information disclosure	Green	Yellow	Green	Green	Yellow
Information accessibility via websites	Yellow	Yellow	Yellow	Green	Yellow
Information disclosure policy requirement for IEs	Yellow	Green	Green	Red	Red
Methods for identifying policy effectiveness					

⁸⁹ Transparency International, *Corruption-free climate finance: Strengthening multilateral funds* (Bonn, Germany, 2022).

⁹⁰ The use of the Transparency International report does not constitute an endorsement of the approach, findings or implications.

⁹¹ The other climate finance funds assessed were the Adaptation Fund, Global Environmental Facility, Climate Investment Funds as well as the Central African Forest Initiative which is a trust fund.

⁹² The funds use a range of terms to refer to actors who implement projects and programmes. We refer to these actors as implementing entities (IEs).

GOVERNANCE AREA	AF	CIF	GEF	GCF	CAFI
Policies and mechanisms for monitoring and evaluation					
Action taken to review policy effectiveness					
Requirements for IEs to review policy effectiveness					

Source: Transparency International, *Corruption-free climate finance: Strengthening multilateral funds*.
 Note: AF – Adaptation Fund, CIF – Climate Investment Funds, GEF – Global Environmental Facility, GCF – Green Climate Fund, CAFI – Central African Forest Initiative.
 Colour coding: green = generally satisfactory; yellow = room for improvement; red = significant action required.

87. The TI assessment suggests that integrity training should be regularly organized for all covered individuals. The survey of GCF personnel indicated that most respondents had not attended (or did not remember attending) training on the PPWW. Data from the IIU show an increasing amount of PPWW-related training delivered to both GCF personnel and counterparties, but this appears to have covered a limited proportion of stakeholders to date. Some integrity training (e.g. relating to SEAH) is mandatory at the GCF, which may explain the green rating awarded to it in the table above. However, there is no mandatory requirement for training on the PPWW and whistleblowing specifically.⁹³
88. In terms of accountability, all five funds have a complaints-handling mechanism or anti-corruption hotline policy in place. Similarly to the GCF, the Central African Forest Initiative and GEF allow for complaints in any language, whereas the Adaptation Fund (AF) limits the reporting of complaints to the six United Nations languages only. The GCF PPWW itself is available in the six United Nations languages, which compares well with relevant organizations. Complaints can theoretically be submitted in any language. However, this is not widely advertised, and respondents suggested that the IIU's *de facto* ability to handle reports in languages other than English is limited.
89. Unlike the GCF, the AF and GEF do not provide examples of acceptable types of complaints. All five funds scored satisfactorily regarding guidance on who can submit a complaint, having an independent process for reviewing and investigating complaints, clear time frames for responding to complaints, and having mechanisms in place for internal whistleblowers and witness protection against retaliation. The review of the PPWW found some gaps in these areas. For example, the evaluation team found that the policy would be enhanced by the addition of an explicit provision or process to communicate with a complainant. As explained in more detail below, GCF personnel outlined that a lack of information on case resolution reduced trust in the effectiveness of the GCF's response. The GCF personnel survey also supports this finding, as the perception of 36 per cent of respondents was that the GCF's response to complaints is not at all effective or fairly ineffective. No respondents to the GCF personnel survey stated that the GCF's response is very effective.⁹⁴
90. In the area of anonymity, the GCF – like the Climate Investment Funds and GEF – has mechanisms in place for complainants to report anonymously.⁹⁵ Conversely, the AF's reporting mechanism does not allow anonymous reports. The Central African Forest Initiative's policy mentions that the Fund does not need to respond to anonymous reports. That said, and as detailed below, the evaluation methods outlined widespread concerns among GCF staff that an identity would not be protected

⁹³ Whistleblowing is not usually a mandatory training topic in other United Nations bodies or multilateral development banks.

⁹⁴ 48 per cent of respondents stated that they 'Don't know'.

⁹⁵ The IIU accepts anonymous complaints, whereas the IRM does not. This is normal practice for redress mechanisms such as the IRM, since it is not possible to mediate and/or provide redress when the identity of the complainant is not known.

when raising complaints. Many respondents detailed how they were fearful of retaliation when speaking out or making complaints or reports.

91. The TI assessment confirmed that all five funds require their IEs to have whistleblower and witness protection policies in place for both staff and non-staff. The GCF has this requirement for its AEs and external parties (including counterparties) involved in GCF-funded projects. That said, and as explained in some detail below, AE respondents often outlined that policy equivalence in terms of integrity-related requirements is the most difficult part of becoming an AE of the GCF.
92. In terms of transparency, the TI assessment stated that the GCF has an information disclosure policy only available in English. This is no longer the case, as the policy is now available in six United Nations languages on the GCF website.⁹⁶
93. In terms of the policy effectiveness of climate funds, the TI assessment did not find any evidence that the GCF requires its AEs to review the effectiveness of corruption/fraud sanctions or penalties they have in place. Within the GCF, the Accreditation Panel (AP) undertakes a midterm review with AEs. Interview data undertaken for this evaluation suggest that the AP midterm review could usefully focus more on transparency and accountability, including an assessment of the effectiveness of alignment with the PPWW.

⁹⁶ The report states there is room for improvement regarding this policy, as the GCF requires AEs to have information disclosure policies implemented only for environmental and social assessments, not information generally.

Chapter 4. OPERATIONALIZATION AND IMPLEMENTATION OF THE POLICY

94. This chapter of the evaluation assesses the extent to which the GCF's PPWW successfully supports the effective reporting of Wrongdoing. In doing so, the evaluators examined how well the PPWW enables both individuals within the GCF and its wider stakeholders to report instances of suspected Wrongdoing. The assessment considered various factors, such as awareness among staff, clarity and accessibility of reporting mechanisms, the protection and support provided to whistleblowers and witnesses, and the effectiveness of the PPWW in fostering an organizational practice of accountability and transparency within the organization. The chapter covers accessibility and awareness, reporting mechanisms, protection and follow-up, the coherence of the policies with counterparties' equivalent policies and practices, and sustainability in terms of the degree to which the PPWW will bring long-term benefits.

A. EFFECTIVENESS

1. ACCESSIBILITY AND AWARENESS OF THE PPWW AMONG COVERED INDIVIDUALS AND COUNTERPARTIES

a. General accessibility

95. A key prerequisite for good engagement with whistleblowing arrangements is that websites and other reporting channels have clear signage and navigation tools, are easily accessible and are visible to all stakeholders, including those who are new to the organization.
96. The IIU deserves credit for providing good-quality supporting materials for the PPWW. The IIU brochures⁹⁷ generally offer clear assistance to readers and delineate what actions are required and what protections are available. Moreover, locating and navigating to PPWW-related information on the GCF website⁹⁸ is relatively straightforward, requiring just one mouse-click from a menu at the base of the landing page. This compares favourably with other organizations, who generally include a direct link such as “Whistleblowing portal”⁹⁹ or “Report Fraud and Abuse”¹⁰⁰ on a menu at the base of their landing pages.
97. The route for GCF personnel seeking whistleblowing guidance on the GCF staff intranet (“Green Shift”) is less clear. There is no specific reference to whistleblowing in any of the menus.¹⁰¹ A search for “whistleblowing” leads staff to the GCF Grievance Architecture. This manual sets out different types of possible staff grievances (including those relating to misconduct¹⁰² – that is, as

⁹⁷ For example, see the IIU *General Information Brochure*, *Retaliation Brochure*, *Spot the Wrongdoing* brochures, as well as wider brochures and materials and posters such as on Prohibited Practices, conflict of interest, and reporting sexual harassment.

⁹⁸ <https://iiu.greenclimate.fund/>.

⁹⁹ See, for example, the GIZ website at <https://www.giz.de/en/html/index.html>.

¹⁰⁰ See, for example, the Global Fund website at <https://www.theglobalfund.org/en/>.

¹⁰¹ Green Climate Fund, *GCF Grievance Architecture - A Handbook for GCF Personnel*, p. 13.

¹⁰² Misconduct includes Prohibited Practices, sexual exploitation, sexual abuse and/or sexual harassment, racism, discrimination and other types of harassment, as well as other forms of unacceptable conduct.

covered by IIU and the PPWW), and the channels down which each should be routed.¹⁰³ As explained in Chapter 2.D, the descriptions of the roles and remits of different channels and mechanisms are somewhat unclear and contradictory.¹⁰⁴

98. Key literature on whistleblowing¹⁰⁵ highlights that when multiple reporting channels exist without clear explanations regarding their distinct roles, it leads to confusion among users – and potentially a risk that they may opt not to report altogether. This may be a contributing factor to the views expressed in the GCF personnel survey, where almost half of respondents (48 per cent) stated they would be “very unlikely” or “fairly unlikely” to report concerns given the current PPWW and its implementation. Only 45 per cent reported that they were “fairly likely” or “very likely” to report concerns.
99. There is some evidence that this confusion sometimes leads individuals to contact the IIU in situations where it may not be appropriate, and hence where the PPWW does not apply. This in turn may lead these individuals to expect protections available under the IIU and the PPWW to which the nature of their complaint does not entitle them.¹⁰⁶

b. Awareness of the PPWW and related policies

i. Among GCF personnel

Finding Statement 9 – Many GCF personnel have received a limited amount of training on the PPWW.

100. It is notable that, despite the relative ease of navigation to the relevant information, awareness of the PPWW among GCF personnel appears poor. For example, 85 per cent of respondents in the survey of GCF personnel stated that in their opinion the PPWW is not adequately advertised and promoted to everybody who might need to use it.
101. Some interview respondents compared the GCF’s approach to the PPWW unfavourably with its handling of the SEAH policy – in particular with regard to awareness-raising and compliance. For SEAH, GCF personnel are required to undergo online training and complete a recorded “DocuSign” to confirm completion. But no such obligations are placed on them in respect of the PPWW or whistleblowing / reporting suspected Wrongdoing more generally.
102. The SEAH policy includes a dedicated section on awareness-raising, outlining five concrete steps the Secretariat will take to promote awareness. By contrast, the PPWW lacks a separate section on this topic, and instead just briefly mentions integrity training and peer learning. GCF personnel interviewed for this evaluation stated that they had not received any whistleblowing leaflets or brochures as part of GCF induction. The limited awareness of the PPWW is also reflected in the survey of GCF personnel. While three quarters of respondents indicated that they are aware of the PPWW, more than two thirds of all respondents stated they do not understand the key provisions of the PPWW very well, or do not understand them at all.

¹⁰³ See Figure 2–3.

¹⁰⁴ See Chapter 2.D.

¹⁰⁵ Eileen A. Cronin and Aicha Afifi, *Review of Whistle-Blower Policies and Practices in United Nations System Organizations* (Geneva, 2018).

¹⁰⁶ See also Chapter 4.A.3.

103. A further element of awareness relates to the crucial role of line managers. As they are frequently a first point of contact for potential whistleblowers, it is good practice to provide managers with training on managing whistleblowing reports, preserving confidentiality and upholding data protection, as well as related skills such as active listening, providing feedback and fostering psychological (or if required, physical) safety.¹⁰⁷ As described in Chapter 2.C.1, the PPWW obliges managers who receive reports of suspected Wrongdoing to transmit them without delay to the IIU.
104. The survey of GCF personnel suggested that a limited number of respondents had attended in-person and online training events organized by the GCF and covering the PPWW. More than two thirds of respondents (67 per cent) stated they have not attended any training events on the PPWW since joining the GCF, while 25 per cent of respondents reported that they had attended just one – most frequently at onboarding. In all, 31 per cent of respondents reported participating in at least one online course relevant to whistleblowing.¹⁰⁸ More information on the training and other outreach activities delivered by the IIU is provided in section iii below.

ii. In counterpart organizations

105. The survey of AEs explored respondents' awareness and understanding of both their own organization's whistleblowing policies and procedures, and those of the GCF.
106. All respondents indicated that they are familiar with their organization's whistleblowing policies and procedures – with over half (55 per cent) indicating that they are “very familiar”, and the rest (45 per cent) “fairly familiar”.
107. The survey also asked AE respondents for their views on the clarity of key provisions of the GCF PPWW and its implications for their organization.¹⁰⁹ A large majority of respondents felt that the key provisions of the GCF PPWW are either “very clear” (38 per cent) or “fairly clear” (38 per cent). Almost a quarter of respondents (24 per cent) stated that the key provisions of the PPWW are “not very clear”.¹¹⁰ Several interviewees stated that, in their experience, staff in AEs became more familiar with the PPWW only when they found themselves having to use it – which again suggests that there is scope for greater awareness-raising at counterparty level.
108. Survey findings suggest there is a correlation between AEs' views on the clarity of the PPWW and the extent of support they received from the IIU when developing and implementing whistleblowing policies and procedures. All the respondents who stated that their AE received support from the IIU also said that they had a “fairly clear” or “very clear” understanding of the key provisions of the PPWW. Conversely, close to half of respondents who reported receiving no IIU support indicated that they found the key provisions of the PPWW “not very clear” (Table 4–1).

¹⁰⁷ Transparency International, *Corruption-free climate finance: Strengthening multilateral funds* (Bonn, Germany, 2022). Similarly, TI suggests that all key groups of personnel at climate funds such as the GCF should receive integrity and accountability training – including governing body members, observers, advisers, secretariat staff and external technical consultants.

¹⁰⁸ Respondents mentioned the following courses at least once: Preventing Workplace Harassment for Employees; Respectful Workplace: It starts with you; The age of the Whistle-blower; Whistle-blower protection a global perspective – is legislation the answer?; What is a just expectation for whistleblowers?; Leaks, tips and whistleblowing – threat or opportunity; Whistleblowers: What Can We Learn and Why Do We Need Them?; EU Whistleblower Directive: Latest News.

¹⁰⁹ Institutional accreditation requires AEs to ensure PPWW equivalence within their own set of policies.

¹¹⁰ A three-point Likert scale (“Very”, “Fairly”, “Not very”) was used for this question, hence “Not very” was the lowest rating available.

Table 4–1. Cross-tabulation: AEs' views on clarity of the PPWW versus extent of support received from the IIU

In your opinion, how clear are the key provisions of the GCF PPWW and their implications for your organization?	To what extent has the GCF IIU supported your organization in developing and implementing whistleblowing policies and procedures?			
	To a great extent	To some extent	Not at all	Don't know
Not very clear	-	-	21%	3%
Fairly clear	3%	17%	17%	-
Very clear	7%	17%	10%	3%

Source: IEU survey of AEs (number of respondents from AEs, n=29).

Note: Numbers may not sum due to rounding.

109. There is evidence that awareness of the PPWW at the project (EE) level is lower than at AEs. Interviews with GCF personnel suggested there is a need to raise awareness at project implementation level, as project-level stakeholders are not clear on their obligations and rights under equivalent policies at respective AEs. The IIU has delivered training to AE staff members on obligations and rights, but stated that AEs are not aware of obligations to embed these in projects, including raising awareness of the PPWW at the project level.
110. These findings suggest the need to improve awareness of the PPWW and related mechanisms among external stakeholders, including rights and responsibilities.

iii. Awareness-raising, outreach and training

111. To assess the extent of PPWW-related awareness-raising and training delivered to GCF personnel and counterparties, the evaluation team checked data provided by the IIU against information extracted from IIU annual reports. Table 4–2 shows a summary of reported activities from 2019 to 2023.

Table 4–2. Training, awareness-raising and outreach activities delivered by the IIU, 2019–2023

ACTIVITIES	2019	2020	2021	2022	2023	GRAND TOTAL
Campaigns – development of knowledge products	1	1	2	2	-	6
Capacity-building webinars	1	-	-	4	5	10
Communications publicity – reports	-	1	2	2	1	6
Development of knowledge products – communications/publicity	1	1	1	2	-	5
Events with GCF Secretariat and independent units – meetings	-	-	-	4	1	5
External awareness, forums and events	2	3	9	11	12	37
External strategic partnerships	1	4	-	3	4	12
GCF personnel training	1	1	-	5	11	18

ACTIVITIES	2019	2020	2021	2022	2023	GRAND TOTAL
Meeting	-	-	-	1	-	1
Reports	-	2	1	3	-	6
Grand total	7	13	15	37	34	106

Source: IIU data and evaluation team document review.

112. According to the data provided, the IIU organized 106 outreach activities between 2019 and 2023. The most frequent types of outreach activity were external awareness, forums and events. Capacity-building engagement has increased in 2022 and 2023. Out of these nine capacity-building events, two were for counterparties, one was for covered individuals, and two for all stakeholders, including GCF personnel, counterparties and external parties.¹¹¹
113. Notably, the number of training activities for GCF personnel was low from 2019 to 2021, with only one internal training event per year and none in 2021.¹¹² The limited number of events at this time chimes with experiences reported by GCF personnel in interviews and survey outlined above, who stated they had received little or no training relevant to the PPWW, including within onboarding sessions. Since 2021, the number of internal training events has increased rapidly – to five in 2022 and 11 in 2023.
114. The evaluation team cross-checked data on the IIU's outreach activities with external parties (including counterparties) across the same period by triangulating against data extracted from IIU annual reports (see Annex 5).¹¹³ Interviewees from AEs reported positively on the training they had received from the GCF. Some spoke highly of integrity forums and webinars, and recognized the GCF's effectiveness in sharing information and training materials, particularly through regional dialogues.
115. For example, interviewees from AEs spoke highly of the GCF training to support setting up PPWW-compliant whistleblowing and grievance reporting systems. One suggested that this training should be mandatory and rolled out more widely. Another suggested that the IIU should send integrity updates to all AEs much more regularly. Some interviewees from AEs found peer-to-peer exchanges very impactful, particularly when NDAs are involved.
116. In short, the IIU is increasing efforts to raise awareness of the PPWW through webinars and seminars, and through accompanying material (brochures, table cards and posters). There is evidently both a need and an appetite for such training, awareness-raising and outreach work. Carrying out such work should increase the effectiveness of the PPWW both within the GCF and among its wider stakeholders.

¹¹¹ The target audience of the remaining capacity-building activities was not included in the data.

¹¹² Due to the COVID-19 pandemic at this time, GCF staff were not able to come to the office to attend events.

¹¹³ In addition to the events listed in the annex, the IIU has also been developing e-learning modules for AEs covering Prohibited Practices, investigations and the PPWW.

2. REPORTING MECHANISMS TO ENSURE A SECURE AND CONFIDENTIAL CHANNEL FOR REPORTING WRONGDOING

a. General reporting mechanisms

i. Contact and reporting channels

Finding Statement 10 – In line with best practice, the PPWW offers four different options to report suspected Wrongdoing to the IIU. It also permits reports in any language.

117. The PPWW itself offers individuals four main options¹¹⁴ to report Wrongdoing directly to the IIU: telephone, email, fax or post.¹¹⁵ However, at the time of data-collection, the contact details in the PPWW were not up to date, as they have been superseded by other arrangements presented on the IIU website.¹¹⁶ In particular, the telephone numbers listed in the PPWW have been replaced by a new hotline, with one number for the Republic of Korea and one number for the rest of the world. This hotline is run by a third-party provider.¹¹⁷ It offers 24/7 support in eight languages.¹¹⁸ The postal option and the integrity@gcfund.org address have been retained. They have been supplemented by the option of an anonymous portal accessible from the IIU website.¹¹⁹
118. The document review showed that third-party whistleblowing reporting lines are common among relevant organizations.¹²⁰ They represent good practice, as they allow direct interaction with the whistleblower while not revealing the whistleblower's identity to the organization. This provides the whistleblower with extra assurance that their interlocutor is independent from the subject of their report. The introduction of a portal and outsourced hotline for the IIU is an improvement on the arrangements originally set out in the PPWW in 2018.
119. There is still scope to bring these arrangements further into line with best practice. At the time of data-collection, the IIU portal had a drop-down list for users to select the language of the reporting form – but the list contained only English. This contrasts with the multiple languages offered by relevant organizations.¹²¹ It also contrasts with the 27 languages on the portal page of the third-party provider itself.¹²² This suggests that the GCF could add explicit multilingual reporting options to its

¹¹⁴ The PPWW also states that if the report involves a Head of Unit or a member of the EAC, it should be directed to the Chair of the EAC via email or letter.

¹¹⁵ Marie Terracol, *Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations* (Berlin, Germany, 2022). TI suggests that internal whistleblowing systems should include multiple reporting channels that are safe and easily accessible, and enable reporting in writing and orally.

¹¹⁶ Independent Integrity Unit, How to report (accessed on 19 March 2024). This is one more area where the PPWW needs to be reviewed and updated, as per both best practice and its own conditions. The whistleblowing section of the Personnel Manual / GCF grievance architecture also contains only the old contact details and options (i.e. the IIU's own phone number and an email address). Hence, like the PPWW, it needs to be updated to ensure that users wishing to report to the IIU are aware of the full range of options.

¹¹⁷ WhistleBlower Security, Speak up. Available at <https://www.integritycounts.ca/>.

¹¹⁸ These are the six official United Nations languages (Arabic, Chinese, English, French, Russian and Spanish), plus Portuguese and German.

¹¹⁹ Independent Integrity Unit, Report online. Available at <https://gcfiiu.i-sight.com/portal/reportonline>.

¹²⁰ For example, Norfund and the Global Fund.

¹²¹ For example, the Global Fund's website offers full reporting forms in four languages (English, French, Spanish and Russian). The Food and Agriculture Organization of the United Nations, ILO, UNDP, UNOPS and United Nations World Tourism Organization offer English, French and Spanish, while the United Nations Secretariat, UNESCO, UPU, International Telecommunication Union, World Intellectual Property Organization and WMO offer English and French. UNRWA offers Arabic and English.

¹²² WhistleBlower Security, Integrity Counts. Available at <https://www.integritycounts.ca/fileacase/organization-search>.

portal. Moreover, while the PPWW document is available on the GCF website in the six official United Nations languages, the IIU website menus, materials and descriptions of how to report, which many users are more likely to access and read than the PPWW, are only provided in English. These menus, materials and descriptions do not explain that the IIU accepts reports in any language. This is an important detail mentioned in the PPWW¹²³ but not, at the time of data-collection, reflected in the “live” web locations through which users access reporting channels.

120. Several interviewees confirmed that (in common with many integrity offices in similar organizations) the IIU’s ability to handle reports in languages other than English remains limited. Interviewees confirmed that this could become more of a challenge as the number and geographical range of GCF-funded projects increases.

ii. Confidentiality and anonymity

121. In line with good practice and the equivalent policies in relevant organizations, the PPWW contains assurances of both confidentiality¹²⁴ and anonymity.¹²⁵
122. As a general principle, it can be preferable for whistleblowers to report “in confidence” (rather than completely anonymously), since this facilitates subsequent dialogue between the whistleblower and the investigator. Many organizations’ whistleblowing arrangements include a PIN system, allowing reporters to access a platform where an investigator can ask questions or provide updates. This enables two-way communication while maintaining anonymity. At the time of data-collection, the PPWW and the IIU website did not offer such a facility.
123. The AE survey found that AE personnel were generally confident confidentiality would be maintained were they to report suspected Wrongdoing in GCF-funded projects. However, this was not the case for internal GCF personnel.

Finding Statement 11 – The evaluation highlighted concerns among GCF staff regarding trust with sensitive information, which may act as a hindrance to effective implementation of the PPWW.

124. The workshops, surveys and interviews revealed widespread scepticism among GCF staff members that their identity would be protected when raising complaints. Most respondents stated that they were fearful of retaliation when dealing with official channels including HR (even when simply providing 360-degree feedback forms as requested).
125. These views may be linked to the above-mentioned misunderstandings as to whether the issue being reported fell under the PPWW (meaning that the complainant should be subject to its protections) or some other grievance mechanism (for example, the Ombudsperson, in the case of a “workplace disagreement”). Equally, though, these views may be a function of pervasive “office rumours” among GCF personnel, which many respondents reported.¹²⁶ Numerous participants in workshops and interviews pointed out that, despite the Code of Conduct being clear on obligations regarding

¹²³ Green Climate Fund, *Policy on Protection of Whistleblowers and Witnesses*, para. 28.

¹²⁴ *Ibid.*, para. 13.

¹²⁵ *Ibid.*, para. 12.

¹²⁶ As reported by the Secretariat, since B.26, the GCF has aimed to foster a high-performance collaborative culture and ensure a respectful work environment and value-based organization.

confidentiality,¹²⁷ they did not feel that colleagues could be trusted with sensitive information. Indeed, several noted that this could potentially impact on the effectiveness of units like the IIU, whose modus operandi is highly dependent on discretion and proper maintenance of confidentiality.

126. These internal concerns may have contributed to the findings in the GCF personnel survey, where almost half of respondents (48 per cent) stated that they would be “very unlikely” or “fairly unlikely” to report concerns. The most frequent justification here was the fear that complainants’ confidentiality might not be maintained, so they might be at risk of retaliation.¹²⁸ These issues are discussed in more detail in section 3 below.

b. Reporting mechanisms in counterpart organizations

127. In order to assess the wider effectiveness of PPWW implementation across the GCF system, the evaluation team also assessed the reporting mechanisms in counterpart organizations. As described in detail in section B, the GCF AP reviews AEs’ policies as part institutional accreditation, including checking that an AE’s whistleblowing and witness protection policies and reporting channels are aligned with the PPWW.

Finding Statement 12 – The AMA template requires AEs to report all suspected Prohibited Practices to the IIU. AEs employ a variety of approaches to notify the GCF.

128. In the AMA template,¹²⁹ organizations are obligated to report any suspected Wrongdoing, and actively participate in the investigation process. Paragraph 19 of the PPWW details how counterparties are obliged to promptly inform the GCF of reports of suspected Prohibited Practices (subject to legal agreements, and in line with the PPP). The IIU has recently been working with the Secretariat to re-emphasize the requirements for accredited AEs to report Wrongdoing to the GCF. In general, cases requiring investigation can be investigated by the IIU or are referred to the AE in question.
129. Some AEs whom the evaluation team interviewed raised concerns over the level of detail required by the IIU when reporting. One AE was particularly surprised at the level of information the GCF requires, suggesting that these demands violated principles of confidentiality. Some interviewees from AEs felt that the GCF should only be informed when allegations are credible, rather than whenever a report is received *per se* – and that the information reported to the GCF should be only high level. There were also concerns over at what point the GCF should be informed (if at all).
130. That said, a large majority of AE survey respondents (almost 70 per cent) believed their organization would be very likely to report concerns of suspected Wrongdoing on GCF-funded projects. Only 7 per cent believed that their organization would be fairly unlikely to do so.

¹²⁷ Green Climate Fund, *Human Resources Policy Statement* (Songdo, South Korea, 2014). Paragraph 4.5 states “Disclosure of Information and Its Use for Private Advantage. Except in the course of their official duties or with express authorization, staff members may not: (a) communicate any unpublished and/or confidential information known to them by reason of their official position to any person within or outside the Fund who they know or should know is not authorized by the Fund to receive such information; or (b) use, or allow the use of, unpublished and/or confidential information known to them by reason of their official position with the Fund to private advantage, directly or indirectly, or for any interest contrary to the interests of the Fund).”

¹²⁸ There is some evidence that respondents were basing these views on experience or perception of other (internal) grievance mechanisms, such as HR processes for staff disputes, rather than on the reporting of Wrongdoing through the PPWW.

¹²⁹ All AEs are obligated to report consistently in line with their AMAs, whether these are based on the AMA template or bespoke contractual arrangements with the GCF.

131. AEs employ a variety of approaches to notify the IIU of reports of suspected Wrongdoing – some of which may not comply with the requirement in the current AMA template to “promptly notify the Fund of any alleged or suspected Prohibited Practices in connection with a Fund-related Activity”.¹³⁰ AEs may decide on an informal *ad hoc* basis whether to report such concerns to the GCF. One AE stated that they use a formal process of categorizing and grading complaints to determine whether they warrant reporting to the IIU – with the AE’s risk management committee, reporting annually to the Board, deciding whether to inform the IIU of the complaint. A recurring observation from GCF staff interviewees was the need for AEs to ensure consistency and completeness in flagging alleged or suspected Prohibited Practices to the IIU.
132. One area where both awareness and potential use of the PPWW is less visible is project implementation (i.e. at the EE level). Some GCF personnel suggested that awareness and usage of the PPWW at EE/project level is often low. IIU interviews suggested both awareness and reporting mechanisms at EE level are extremely limited. Similarly, staff members overseeing projects reported that they had seen little or no evidence of physical “suggestion boxes” at the project level – despite the fact that they are a common device for whistleblowing and raising complaints at project sites (including where access to the Internet may be limited).
133. That said, almost all respondents (93 per cent) stated that their AE’s whistleblowing policies and procedures encourage EEs to report suspected Wrongdoing to them without fear of retaliation. Only 7 per cent of AE respondents¹³¹ reported that their entity does not have a formal process in place for EEs to report suspected Wrongdoing. For the rest, the most frequently mentioned methods were sending an email to the AE (43 per cent of the respondents) and submitting a complaint on the AE’s website (29 per cent of respondents). Some respondents also mentioned the option of reporting via telephone (19 per cent of respondents).¹³² This is consistent with the reporting methods offered by the IIU.¹³³
134. GCF staff respondents noted that annual performance reports (APRs) serve as crucial sources of information in terms of uncovering potential Wrongdoing at the level of project implementation. APRs are the main source of information on the implementation progress of GCF projects, especially prior to the delivery of AE midterm reports. Yet, respondents stated that no systematic sequence is in place to spot check the veracity of data supplied by AEs, verify reports of suspected Wrongdoing within APRs or compare GCF data with activity and results at the project level.¹³⁴
135. Respondents outlined how the submission, verification and synthesis of APRs within the GCF could be enhanced. While AEs now utilize an online portal, the distribution of APRs to key divisions for verification checks takes time. Respondents stated that there is no systematic approach to the synthesis of potential reports of suspected Wrongdoing. Moreover, APR data do not appear to be used for hot-spotting of potential high-risk AEs or projects.
136. Respondents highlighted how AEs may not provide information on grievance cases until APR submission.¹³⁵ The resultant time gap between an incident, the submission of APRs, assessment and any synthesis of suspected Wrongdoing was raised as a risk by several GCF staff. At the time of

¹³⁰ Green Climate Fund, *Accreditation Master Agreement*, para. 9.03.

¹³¹ *Ibid.*

¹³² Source: IEU survey of GCF personnel (n=42).

¹³³ These include filling in a form on the IIU website, sending an email or contacting a reporting hotline. Successful reporting does, of course, depend to some extent on infrastructure and connectivity, which can be limited at the level of project implementation.

¹³⁴ Section 4.1.4 of APRs detail the project-level grievance mechanism, while section 4.1.6 allows AEs to report a description of the issues raised within the project, as well as a description of the resolution. These are key sources of data for checking if suspected Wrongdoing is being reported to grievance mechanisms.

¹³⁵ These respondents were mainly GCF personnel.

data-collection in early 2024, Secretariat colleagues were working on APRs from 2022. Given such time lags, significant issues could go unnoticed for some time.¹³⁶

3. PROTECTION AND FOLLOW-UP

a. General protection from retaliation under the PPWW

137. The evaluation team were not given access to any details of specific cases, and hence cannot describe the protection measures taken or available within the GCF, nor their effectiveness. Respondents reported that protections are on a case-by-case basis. In general terms, common protection measures for GCF personnel would be to reassign the complainant to a different team and/or potentially discipline or dismiss the perpetrator should the complaint be upheld. Externally, however, risks could be more serious and far-reaching. In extreme cases, protections might involve close protection or safe housing. In less extreme cases, they might involve withdrawing a staff member from a project.

Finding Statement 13 – For external reports, and unlike equivalent policies in relevant organizations, the PPWW does not yet offer specific provisions for establishing an external appeals process for reports from external parties.

138. Key literature¹³⁷ underscores the importance of an external and independent mechanism to address appeals in cases where a *prima facie* instance of retaliation is not identified. The need for the additional checks and balances provided by appeals mechanisms is supported by data from the ILOAT. This body has decided in favour of complainants in 66 per cent of retaliation-related cases – all from organizations that lack an independent appeals mechanism.¹³⁸
139. Currently, the PPWW does not define the mechanism or rights of appeal for complainants whose claim of retaliation has not been upheld. The only reference to appeals is a statement that “the procedures and procedural rights of GCF staff regarding the determination of disciplinary measures and any administrative review or appeal thereto shall be observed in accordance with the Human Resource Legal Framework”.¹³⁹ In practice, GCF personnel whose claim of retaliation has not been upheld can appeal to an external body in the form of the ILOAT. This provision is not mentioned in the PPWW, nor is it available to external users of the PPWW (e.g. counterparties). Adding such provisions would bring the PPWW further into line with best practice.
140. Many GCF staff members who took part in interviews and workshops expressed scepticism that they would be protected from retaliation if they reported issues, and hence indicated that they would be unlikely to raise a concern.

¹³⁶ These discussions also revealed individual beneficiaries often lack awareness of reporting channels, indicating limited awareness of the option to contact the GCF directly.

¹³⁷ The Global Fund, *Whistle-Blowing Policy and Procedures for the Global Fund to Fight AIDS, Tuberculosis and Malaria* (2019). See also detailed benchmarking in Chapter 3.

¹³⁸ Eileen A. Cronin and Aicha Afifi, *Review of Whistle-Blower Policies and Practices in United Nations System Organizations*, p. 50.

¹³⁹ Green Climate Fund, *Policy on Protection of Whistleblowers and Witnesses*, para. 62. The PPWW refers to the Human Resources Legal Framework. The GCF Handbook defines this as all policies, instructions, procedures, and guidance governing or instructing the conduct of GCF Staff. Document GCF/B.22/16 titled 'Revised legal framework for human resources management' was discussed at B.22 in Executive Session as a limited distribution document. With decision B.22/20, the Board decided to continue its consideration of the Revised Legal Framework on Human Resources.

141. This negative view of whether the PPWW protects staff from retaliation was echoed in the GCF personnel survey: 33 per cent of respondents were “not very confident” and 24 per cent “not at all confident” that the PPWW and its implementation would be effective in protecting whistleblowers and their identities. Conversely, 19 per cent of respondents were “fairly confident” or “very confident” this was the case. As outlined in Chapter 2.D, these sentiments may be linked partly to misapprehensions on the part of staff as to whether their report falls under the PPWW. They may also be partly linked to justified concerns – as a result of wider “office rumours” among GCF personnel – that confidentiality may be at risk even when notionally protected by the relevant policies.

b. Protection from retaliation in counterpart organizations

142. Several respondents reported various factors that make it hard to obtain assurance or guarantee that whistleblowers will be safe from retaliation. For example, some countries’ legislation mandates that whistleblowers’ identities must be disclosed, restricting anonymous reporting for AEs in compliance with these laws. In other cases, the chain of communication and influence between the IIU/IRM and beneficiaries (via EEs and AEs) is relatively long, making it difficult to determine whether a whistleblower is at risk of, or has suffered, retaliation.

Finding Statement 14 – AEs see the PPWW, or their own equivalent policies, as effective in maintaining anonymity and limiting the risk of retaliation.

143. Yet, as shown in Table 4–3 below, a large majority of AE survey respondents (86 per cent) feel either “fairly confident” or “very confident” that their organization’s whistleblowing policy and procedures protect whistleblowers from retaliation.¹⁴⁰ Only 3 per cent were “not at all confident” that their organization’s whistleblowing policy and procedures protect whistleblowers from retaliation.

144. The AE survey suggests that IIU support enhances respondents’ confidence they will be protected from retaliation. Respondents who indicated their AEs received greater support from the IIU in developing and implementing whistleblowing policies and procedures were all “very confident” that their organization’s whistleblowing policies and procedures protect whistleblowers from retaliation and protect their identities (Table 4–3). Taken together with the finding above that there is a correlation between AEs’ views on the clarity of the PPWW and the extent of support they received from the IIU when developing and implementing whistleblowing policies and procedures, these figures suggest that the IIU deserve credit for the support they provide.

Table 4–3. Cross-tabulation: AEs’ confidence that their whistleblowing arrangements will protect against retaliation versus extent of support received from the IIU

	To what extent has the GCF IIU supported your organization in developing and implementing whistleblowing policies and procedures?			
	To a great extent	To some extent	Not at all	Don’t know

¹⁴⁰ Specifically, 55 per cent of respondents stated feeling “very confident”, and 31 per cent of respondents “fairly confident”.

To what extent has the GCF IIU supported your organization in developing and implementing whistleblowing policies and procedures?					
How confident are you that your organization's whistleblowing policies and procedures protect whistleblowers from retaliation?	Not at all confident	-	-	3%	-
	Not very confident	-	3%	7%	-
	Fairly confident	-	14%	14%	3%
	Very confident	10%	17%	24%	3%

Source: IEU survey of AEs (number of respondents from AEs, n=29).

Note: Numbers may not sum due to rounding.

c. Timeliness within investigations

145. Currently, the PPWW does not specify timelines and key milestones for investigating and concluding whistleblower cases.¹⁴¹ This contrasts with organizations such as the African Development Bank, ILO and UNICEF, which set clear timelines for each stage of receiving a report and case management. Such timelines include valuable benchmarks for ensuring consistency and efficiency in handling investigations. Instead, in the GCF, the IIU's investigation standards provide information on the expected timelines and milestones for investigation, including the receipt of a complaint, the completion of an intake assessment, and the completion of investigation reports for internal and external complaints.
146. The three annual implementation reports the IIU has submitted to the Board only provide information on the quantity of cases received and resolved, not the associated time frames and milestones.¹⁴² Findings on the timing of subsequent participation and feedback are presented below.

d. Responses to cases identified by GCF covered individuals

147. The GCF personnel survey suggested that respondents are reluctant to report suspected Wrongdoing because they are not confident that issues will be effectively investigated and satisfactorily resolved.
148. Some respondents shared personal experiences with making internal complaints. Respondents noted the GCF took a long time to address their concerns. Some noted that, despite asking for protections, they were asked to face the subject of their report in uncomfortable situations. In more than one instance, the consequences impacted professional lives and career progression. Such experiences led to a widely shared belief among respondents that the PPWW did not protect them from retaliation and was ineffective. Yet, as highlighted above, GCF personnel may not have been clear whether the incident they reported was covered by the PPWW (i.e. Wrongdoing) or was a "staff dispute" and subject to different processes, protections and potential resolutions.
149. GCF personnel also raised concerns about confidentiality. Respondents outlined that the GCF is a small organization, potentially too small to protect internal complainants' identities. One respondent explained how colleagues became aware that they had reported to the IIU, leading to "friction" in

¹⁴¹ The PPWW contains limited references to the timing of actions. Any person or entity implicated by a report must be informed within a reasonable time (conditional on any impediment to the investigation). If the GCF is required to disclose information that may compromise identities or confidential information, the GCF shall inform the whistleblower, witness, or any other party about the need for disclosure, within a reasonable time frame prior to the disclosure.

¹⁴² These are self-reported annual summaries of the policy's implementation.

professional relationships. Several internal respondents suggested that in the past IIU has not been able to maintain confidentiality.

150. As outlined above in Chapter 2.D, these sentiments may be linked to misapprehensions about whether a report falls under the PPWW. The views may also reflect justified concerns that – as a result of wider “office rumours” among GCF personnel – confidentiality may be at risk even when notionally protected by policies.

e. Subsequent participation and feedback

151. It is good practice for the follow-up procedure of a report to fully involve the whistleblower, keeping them informed at all stages and giving them significant opportunities to contribute to the follow-up process.¹⁴³ However, this aspect is absent in the PPWW, with no explicit provisions or processes to ensure whistleblowers are kept informed about their report.

Finding Statement 15 – While there is a trade-off between updating a whistleblower after a report and the reliability of an investigation, a lack of information and awareness of investigation processes reduces trust in and the effectiveness of PPWW implementation.

152. A reasonable time frame for informing a complainant on progress or outcomes should not exceed three months.¹⁴⁴ Unlike good practice at relevant organizations, the PPWW does not specify such timelines for investigation and resolution.¹⁴⁵ Instead the GCF investigation standards¹⁴⁶ specify that “unless otherwise impracticable due to unforeseen circumstances, acknowledgement of receipt of the Complaint shall be communicated to the Complainant by email or their preferred mode of communication within 10 business days”.¹⁴⁷
153. It is good practice to inform the complainant about progress with their report and to provide further feedback.¹⁴⁸ Competent authorities could also give feedback to the reporting persons about the action envisaged or taken, such as referral to another authority, closure of the procedure based on lack of sufficient evidence or other grounds, or the launch of an investigation. The competent authority could also provide feedback on its findings and any measures taken to address the issue raised, as well as the reason for the decision. Neither the PPWW nor the GCF investigation standards make provision for this kind of feedback.
154. Interviews with GCF personnel confirmed that lack of information on case resolution reduced trust in the effectiveness of the GCF’s response. The GCF personnel survey supports this finding. Almost half of respondents stated that they did not know how effective the GCF’s response is to reports of concerns or Wrongdoing. Further, 36 per cent stated that, in their opinion, the GCF’s response is not at all effective or fairly ineffective. No respondents stated that the GCF’s response is very effective.¹⁴⁹

¹⁴³ Marie Terracol, *Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations*, p. 12.

¹⁴⁴ *Ibid.*, p. 28.

¹⁴⁵ Indeed, the only reference to time frames in the PPWW is the six-month time period after which a whistleblower can report externally, if they have not been informed of the status of their complaint.

¹⁴⁶ Decision B.BM-2021/22, para. 21.

¹⁴⁷ The investigation standards offer timelines for the receipt of a complaint, the completion of an intake assessment, and the completion of investigation reports.

¹⁴⁸ Communicating with a whistleblower during an investigation can increase the possibility that information about the process reaches the alleged perpetrator or potential witnesses. Therefore, there is a trade-off between the fidelity of an investigation and keeping a whistleblower informed.

¹⁴⁹ 48 per cent of respondents stated that they 'Don't know'.

155. As outlined above, in the absence of written feedback from the GCF's internal channels, the PPWW allows covered individuals to report suspected Wrongdoing to an entity external to the established internal mechanisms. Paragraph 59 of the PPWW states that this is permissible if the Covered Individual can show that the established internal mechanisms are inadequate.¹⁵⁰ None of the interviewees from GCF personnel stated that they used (or were aware of) reporting suspected Wrongdoing to an entity outside of the established internal mechanisms.^{151 152}

B. EXTERNAL COHERENCE WITH COUNTERPARTIES' POLICIES AND PRACTICES

156. This section of the evaluation examines the coherence between the PPWW and GCF counterparties' whistleblowing arrangements. It examines the extent to which relevant elements of the PPWW are cascaded down into individual counterparties' policies and practices.
157. One of the objectives of this evaluation is to assess the extent to which counterparties' whistleblowing policies and processes are coherent with those of the GCF. All AEs are required to ensure that their own rules, policies and procedures enable them to comply with the standards, policies and procedures to the extent of the AE's accreditation scope.¹⁵³ These conditions form a non-negotiable part of AMAs between the GCF and AEs, without which the AP will not recommend the organization for institutional accreditation by the Board.¹⁵⁴
158. External alignment derives from the requirements set out in the Accreditation Framework, the *Initial Fiduciary Principles and Standards* of the GCF (adopted in decision B.07/02), and guidelines for the operationalization of the fit-for-purpose accreditation approach (adopted in decision B.08/02).
159. The Accreditation Framework (see paragraph 57(a)) provides that the AP's recommendation to the Board will, in the event of any gaps in meeting the standards for GCF accreditation, include

¹⁵⁰ One aspect is the absence of written feedback of the status of the report within six months. Two further reasons for external reports explained in the PPWW are "The Covered Individual has reasonable grounds to believe that it is not possible to report the suspected Wrongdoing through the established internal mechanisms because all such avenues would subject the Covered Individual to Retaliation within the GCF"; or "The Covered Individual has reasonable grounds to believe that it is not possible to report the suspected Wrongdoing through the established internal mechanisms because all such avenues would create a likelihood that evidence relating to the suspected Wrongdoing will be concealed or destroyed". In addition, the complainant must not accept payment or any other benefit from any party for such a report.

¹⁵¹ Some respondents to surveys and interviewees stated they had not received a prompt response or update following their initial report. In this respect, some might be inclined to use outside channels after the six-month deadline, assuming that they were aware of this option and its associated conditions.

¹⁵² Another observation relating to the PPWW and best practice is the protection of complainants after their leaving date, which normally provides protection to former staff members after leaving an organization. Unlike at some other organizations, staff members who have left the GCF are no longer covered by the PPWW. Since it is often the case that staff raise concerns at the point of resignation, or shortly afterwards, limiting the protections the PPWW affords beyond staff members' leaving date may mean that they do not raise valid concerns, or indeed find themselves subject to some form of retaliation even after leaving. Both scenarios could expose both the staff member and the GCF to risks.

¹⁵³ These are based on (i) the maximum project/programme activity size, (ii) methods of channelling funding, and (iii) environmental and social risk level.

¹⁵⁴ The AP's processes are set out in the terms of reference of the AP (adopted in decision B.07/02) and the working modalities of the AP (adopted in decision B.37/06). The objective of the accreditation framework is to facilitate a coherent integration of the GCF fiduciary principles and standards, ESS standards and the gender policy with the GCF institutional accreditation process and its related operational systems and procedures. At the project/programme level, AEs are required to apply the ESS standards in accordance with the GCF environmental and social management system, GCF revised Environmental and Social Policy, Updated Gender Policy and Indigenous Peoples Policy to all projects and programmes, as well as to individual projects or activities within a programme or under financial intermediation, financed through the resources of the GCF.

conditions.¹⁵⁵ The Secretariat holds a database of conditions. All GCF Board documents are public documents, and the status of all conditions is published for each Board meeting.

160. Institutional accreditation takes place in three stages. Stage 1 is a completeness check to assess all the documents submitted and to confirm whether these provide sufficient data.¹⁵⁶ Stage 2 involves the AP checking the compatibility and quality of the organization's fiduciary standards, including the basic fiduciary standards and applicable specialized fiduciary standards, environmental and social standards, as well as updated gender policy.
161. The AP applies a questionnaire to prospective AEs to cover both policy conditions and track record conditions. Due to the second-level due diligence model in the GCF's business model, the GCF relies on the due diligence and risk assessments performed on AEs. AEs have to demonstrate not just that their own entity is compliant, but also that they can enforce contractual compliance by any entities that implement projects (for example, an EE, fund or investment vehicle). Stage 3 involves legal negotiations for a legally binding AMA. This is a key negotiation, as the AMA is a framework agreement, the provisions of which influence individual funded activity agreements, including any AMA conditions.

Finding Statement 16 – AEs often find meeting the integrity-related requirements one of the most challenging aspects of accreditation.

162. The key section of the fiduciary standards relevant to the PPWW is on transparency and accountability. This states that the entity must have the capacity to prevent or deal with financial mismanagement and other forms of malpractice.¹⁵⁷
163. As a key reason for accreditation, coherence between AEs' policies and the requirements of the PPWW is hardwired into the requirements of the *Updated Accreditation Framework* (GCF/B.29/0.6) as detailed in Board decision B.31/06, paragraph (h).¹⁵⁸ This outlines that the GCF fiduciary principles and standards to be applied in accreditation include the following:
 - Initial Fiduciary Principles and Standards (decision B.07/02)
 - Policy on the Protection of Whistleblowers and Witnesses (decision B.BM-2018/21)
 - Anti-Money Laundering and Countering the Financing of Terrorism Policy (decision B.18/10)
 - Standards for the Implementation of the Anti-Money Laundering and Countering the Financing of Terrorism Policy (decision B.23/15)

¹⁵⁵ Decision B.31/06.

¹⁵⁶ In stage 1, members of the AP assess the completeness of documentation and review the fiduciary standards of the potential AE. The aim is to ensure applications are properly submitted with the necessary information, and the organization demonstrates the necessary legal status and mandate, institutional track record, and alignment with the GCF's objectives and guiding principles.

¹⁵⁷ These include the following: (i) Avenues and tools for reporting suspected ethics violations, misconduct and any kind of malpractice, which should be complemented by provisions and mechanisms protecting whistleblowers and individuals reporting such violations. The specific checks that are conducted by the AP include checking the channels (the AP can send emails or test the reporting channel), the use of hotlines and awareness of the Policy. The AP also looks at the records of reports. (ii) Evidence of an objective investigation function for allegations of fraud and corruption, which includes procedures in the organization to process cases of fraud and mismanagement, undertake necessary investigative activities and generate periodic reports for information and follow-up by the ethics function. (iii) General management policies promote an organizational tone that is conducive to fairness, accountability and full transparency across the organization's activities and operations.

¹⁵⁸ Green Climate Fund, *Accreditation Master Agreement*. For example, retaliation against whistleblowers or witnesses is a Prohibited Practice under the PPP. The AMA template requires AEs to implement their own policies for compliance.

- Policy on Prohibited Practices (decision B.22/19)
164. AE respondents repeatedly stated that policy equivalence in terms of integrity-related requirements is the most difficult part of accreditation. These challenges can be due to the different jurisdiction and regulatory contexts, and the requirements to provide anonymous and confidential reporting, with publicly available and accessible hotlines, preferably in the local language.¹⁵⁹ One AE reported that their existing accreditation with the AF made them fully aware of the importance of PPWW and that they were well placed to integrate it. Respondents highlighted how applications for accreditation have been delayed or withdrawn due to issues raised by the AP.¹⁶⁰ In terms of protections, AEs need to demonstrate that they have a “track record” of providing “protection safeguards”. AE respondents stated that the AP assesses this in an objective way, making sure that the AE has the capacity and capability.
165. Respondents highlighted that when ensuring policy equivalence, some aspects of the PPWW can be challenging to implement in some contexts. Specific issues mentioned by respondents are as follows:
- It can be difficult to provide facilities for anonymous reporting, particularly in project geographies and administrative settings. Some AEs address these challenges by using an external firm. Others ensure as much anonymity as possible through postal boxes.
 - Anonymity might not be consistent with national laws. This may limit the degree of anonymity that can be offered to whistleblowers.
 - Separate emails and separate channels are important. But without a VPN, whistleblowers’ IP address is visible, and hence they can potentially be traced.
166. Implementation and application of the policy can vary greatly between different contexts and across different types of AEs. For example, when one AE sought reaccreditation there was a discrepancy between the new model employee contract and the PPWW – with implications for alignment with the requirements of the PPWW.
167. To triangulate the evidence from the interviews and the document review on the consistency of counterparties’ whistleblower policies and practices with the PPWW, the evaluation team used the AE survey to explore the relationship between the PPWW and respondents’ internal whistleblowing policy.

Finding Statement 17 – AEs view the PPWW as clear and believe their whistleblowing policies and procedures encourage EEs to report suspected Wrongdoing.

168. Respondents to the AE survey stated that the key provisions of the GCF PPWW are clear and that staff in AEs often become familiar with the PPWW after using it. Specifically, 38 per cent of respondents stated that the key provisions of the GCF PPWW were “very clear”, and a further 38 per cent “fairly clear”. A lower percentage of respondents (24 per cent) stated that the key provisions of the GCF PPWW are not very clear.
169. Only around half of respondents (52 per cent) stated that their organization’s whistleblowing policies and procedures are fully aligned with the GCF’s PPWW. Just under 45 per cent of

¹⁵⁹ As the legislative framework of some countries forbids anonymous reporting, AEs in these countries have often needed to find a solution to ensure any policy conditions are met.

¹⁶⁰ In one case, a withdrawal was related to an alleged instance of fraud raised in press reports.

respondents stated that their organization's whistleblowing policies and procedures were aligned with the GCF PPWW to some extent. One respondent did not know.

170. In addition, and as highlighted above, almost all respondents from AEs also stated that their whistleblowing policies and procedures encourage EEs to report suspected Wrongdoing to them without fear of retaliation.

Finding Statement 18 – The AEs that have received support from the IIU in establishing whistleblowing arrangements are more confident these arrangements are robust and consistent with the PPWW.

171. As outlined above, the IIU deserves credit for the support it provides – in terms of both the positive influence of IIU training on AEs' understanding of, and alignment with, the PPWW, and the role of IIU support on increasing respondents' confidence that they will be protected from retaliation.
172. A majority of AE survey respondents (55 per cent) stated that they would like more support from the IIU in integrating whistleblowing and associated protections in their organization and the EEs they work with. Half of these respondents reported that their AE had not, to date, received any support from the IIU in developing and implementing whistleblowing procedures and policies. Conversely, only 13 per cent respondents who reported that they had already received extensive support from the IIU stated that they would like more support. In addition to the points raised above, this is a further indication of the value IIU support adds to AE integrity alignment.
173. The types of support most frequently required by respondents to the AE survey were specialist training for AE staff, capacity-building activities for EEs, and help in identifying and rectifying gaps in current policies and procedures.
174. Although the AE survey findings are positive about the implementation and socialization of the PPWW, they strongly suggest that more support is needed. This tallies with the evidence from interviews with both GCF personnel and external stakeholders, which suggests that the degree to which the PPWW is embedded varies. These interviews with staff and stakeholders suggested that engaging with AEs and integrating the PPWW poses significant challenges.¹⁶¹ In addition, these challenges are likely to become more prominent as the number of GCF projects being implemented increases.

Finding Statement 19 – There are early indications that the cascade of legal obligations to the project level could be particularly challenging for the pilot project-specific assessment approach (PSAA) modality.

175. The cascade to project level is vital in ensuring awareness of the reporting channels available for Prohibited Practices (many of which are more likely to occur at execution stage).
176. The cascade also applies to a relatively new approach to accreditation, which GCF is currently piloting: the PSAA, which assesses the capacity of an entity to meet GCF accreditation standards to implement one climate project or programme. Although the PSAA pilot is a different form of

¹⁶¹ These challenges may be greatest with DAEs. Yet interviews with covered individuals and counterparties highlighted how DAEs can benefit most from support and capacity-building activities.

accreditation from the institutional approach, both processes use the same standards. As detailed in the updated Accreditation Framework (approved in decision B.31/06, paragraph d), all entities are required to meet standards listed for institutional accreditation through two steps: (i) capacity checks at both the project and the institutional level, and (ii) an overall capacity assessment. Both are applied in a fit-for-purpose manner in the assessment of the entity's capacities to implement the proposed project/programme. Respondents stated that the PSAA pilot requires assessment of the entity's track record and fiduciary standards independently and in parallel to the review of a funding proposal, which may offer some challenges compared to institutional accreditation.

177. Respondents stated that the PSAA pilot requires entities to receive reports, investigate, report preliminary findings and cooperate with the IIU in the same way as for institutional accreditation. However, the necessary checks for fiduciary standards and ESS, as well as for the Updated Gender Policy and Indigenous Peoples Policy, are not completed by the AP, but rather by an external consultancy firm that has worked with the AP previously. This means that the assessment is effectively conducted outside the GCF. It is unclear at present if these external consultants have the requisite knowledge and experience to manage all the associated risks.
178. Respondents explained that the Secretariat is currently developing draft PSAA "hybrid" legal agreements that do not deviate from the substance of the AMA template. Some respondents suggested that, as the entities are not as familiar with GCF policies as AEs, alignment may be challenging. Specifically, respondents stated that the current Board guidance and policy framework for the PSAA pilot details how alignment should look at "systems, policies and procedures insofar as they relate to the project" and that this formulation is open to some interpretation. The Secretariat is still trying to find the optimum balance between best practice and minimum requirements to enhance access to the GCF.

C. SUSTAINABILITY

179. This section of the evaluation examines the likelihood that the positive effects of the PPWW, in particular whistleblowers' willingness to report concerns and the PPWW's ability to protect those who do, will persist and result in long-term benefits – including the prevention and management of Wrongdoing.
180. In responding to this question, the evaluation team considered how well the PPWW aligns with the GCF's longer-term objectives: the integration of the PPWW within the GCF's organizational practices, and the commitment of leaders to its values and implementation.
181. The evaluation found that the principles of the PPWW are aligned with the GCF's longer-term objectives and strategic vision. Although there is scope to update and improve some provisions to bring it in line with best practice,¹⁶² the evaluation team considers that the PPWW document is fit-for-purpose to support the GCF's Strategic Plan 2024–2027.

Finding Statement 20 – As the number, value and diversity of GCF-funded projects grow, the GCF's role in ensuring alignment and providing oversight at AE level is likely to increase.

¹⁶² See Chapter 2.

182. However, the sustainability of the PPWW also needs to be considered in practical terms rather than merely as a document – and particularly in the context of the GCF's future spending and implementation plans. At the time of completion of this evaluation, the GCF's portfolio comprised 253 projects in 129 countries, committing a total of USD 13.9 billion for climate action. Under the second replenishment, to support programming for the period 2024–2027, the GCF's contributors have pledged a further USD 12.8 billion. By 2030, the GCF aims to be managing USD 50 billion of funds and an ever-increasing number of projects on the ground.
183. The evidence base suggests that there are already challenges to consistent and comprehensive implementation of the PPWW at AE and (particularly) project level. The evaluation has highlighted how support provided by the IIU is effective and meets considerable demand for training, awareness-raising and outreach activities.¹⁶³ The ability of the IIU to meet this demand will be challenged by the future growth in the number and value of GCF-funded projects, linked to an increase in the geographical, cultural and linguistic diversity of the settings where the GCF's integrity policies and structures will need to function effectively.
184. Given these future developments, the GCF will need to consider future scalability and oversight of the PPWW in order to ensure that its benefits are sustained. A common proxy for sustainability in development settings is the availability of resources (financial and human) to maintain and/or scale up activities as required. This will be a key consideration when the GCF Board, and especially the EAC and Budget Committee, consider the future resourcing needs of the IIU with respect to the PPWW.
185. Whistleblowers play a vital role in safeguarding the integrity and credibility of the organization by bringing attention to any potential misconduct, fraud and corruption, or ethical violations. By fostering an environment in which whistleblowers are valued and supported, the organization can effectively mitigate risks and protect itself from financial losses and damage to its reputation. Thus, to support longer-term sustainability of the PPWW, the GCF could ensure the important role of the whistleblower is recognized, encouraged and seen as a positive means of protecting the GCF.

Finding Statement 21 – There is scope for the GCF to consider a range of complementary approaches to embed whistleblowing policies and behaviours.

186. One key finding from the external interviews and document review of good practice is that individuals' readiness to use whistleblowing processes – and hence ultimately support their longer-term sustainability – relates to the terminology used to describe whistleblowing, and its connotations for the practices and perception in the organization.
187. The benchmarking and document review found the term “whistleblowing” carries different, sometimes negative, connotations in different contexts. As a result, some relevant organizations now use alternative terms such as “speaking out” or “raising concerns”, which can aid in familiarizing the concept of whistleblowing and enhancing its acceptability within an organization.
188. As described above, certain behaviours and practices within the GCF are currently undermining positive perceptions and uptake of the PPWW by internal staff.¹⁶⁴ For example, many GCF

¹⁶³ See Chapter 4.A.1.b.iii.

¹⁶⁴ See Chapter 2.D.

personnel stated they would be reluctant to report due to “office rumours” and the perception that colleagues could not be trusted to maintain confidentiality, increasing the risk of retaliation.

189. In addition to impacting on the PPWW’s effectiveness, such behaviours also influence sustainability – since they limit the degree to which the necessary positive perceptions and practices are normalized and embedded in the longer term.
190. More broadly, there is scope for the GCF to consider a range of complementary and alternative approaches to embed whistleblowing policies and behaviours. Interviewees from AEs stated that encouraging a positive and transparent approach through promoting the reporting of best practice rather than solely negative reports of concerns or potential Wrongdoing can lead to more positive recognition of the integrity function. For example, the establishment of regular two-way communication channels between staff and integrity focal points/authorized representatives can help to enhance sustainability in the longer term.
191. Both general good practice (for example, from TI) and the equivalent policies in relevant organizations emphasize the importance of “tone from the top”. The leadership of an organization should unequivocally endorse a tone encouraging speaking up, as well as actively listening to concerns. This can also include demonstrating top-level support for transparency, and supporting the Board in making sure mechanisms are in place to facilitate whistleblowing and address reported issues effectively.
192. The workshops, surveys and interviews obtained some feedback on how GCF personnel in particular perceive the “tone from the top”. A small number of respondents stated that, historically, managers’ response to reports of suspected Wrongdoing was generally limited. At the same time, several respondents noted recent positive signs that recent senior staff changes are bringing a renewed focus on improving these aspects of the GCF’s tone going forward.
193. In addition to management directly stating support for speaking out and reporting Wrongdoing, good-practice literature also cites several indirect expressions of “tone from the top”. One of these is the extent to which staff are encouraged (or indeed required) to attend training on the topic. As outlined in section 4.A, GCF management do not currently mandate personnel to attend training on the PPWW, and hence many have attended few or no courses on this topic. In addition to affecting immediate effectiveness, this is one further area that also impacts on sustainability – since it hampers awareness, “buy-in” and normalization of positive reporting behaviours in the longer term.

Chapter 5. CONCLUSIONS AND RECOMMENDATIONS

A. FINDINGS

194. The evaluation report highlights the following key findings, grouped by the relevant evaluation criteria.

1. RELEVANCE

195. **The principles of the PPWW align with the GCF's values, strategic objectives and institutional needs, including over the long-term.** The principles align with the Strategic Plan 2024–2027, the strategic direction for the GCF over different time horizons and the Executive Director's 50by30 vision. The presence of the PPWW supports the GCF's operational commitments for 2024–2027, and the PPWW recognizes the role of whistleblower protection within the broader framework of organizational governance and accountability.
196. **The PPWW encompasses all covered individuals, counterparties and communities. However, there is a lack of clarity in the scope and application of the PPWW to specific country partner counterparties.** The evaluation identified opportunities to delineate the exact obligations and rights of all actors under the PPWW, especially those who receive GCF funding.
197. **The PPWW meets some of the reporting and protection needs of covered individuals internally, and in counterparties and communities.** Within the GCF, some personnel wrongly believe that they are eligible for PPWW protections when reporting concerns or grievances that are not in fact covered by the PPWW. For example, the distinction between “harassment” that constitutes misconduct (and hence falls under the scope of the PPWW) and behaviours that a person might perceive as “harassment” in the context of a workplace disagreement is not always clear cut.
198. **The submission of required reports to the Board on the approach and implementation of the PPWW has been limited. Not all reporting requirements have been met, and this evaluation is the first independent review of the PPWW since its implementation.** There are unrealized learning and reporting opportunities for the Board, Board committees and the GCF on experiences and lessons in implementing the PPWW.

2. INTERNAL COHERENCE

199. **The PPWW lacks alignment and coherence with other GCF policies related to the protection of whistleblowers and witnesses. There are variations in definitions and terminology between related GCF policies.** The GCF's suite of policies were designed independently and for different purposes, drawing on various types of organizational and operating models (especially those of United Nations bodies and multilateral development banks). This means whistleblowing and its associated processes and procedures are not fully and consistently embedded in the wider GCF policy landscape. This lack of coherence poses challenges to consistency and coordination across the organization regarding whistleblowing and related policies.
200. **The PPWW and its implementation arrangements currently lack a clear delineation of roles and responsibilities for some components of the policy between the IIU and Secretariat divisions such as HR.** Nor are these roles and responsibilities clarified in accompanying policy

guidance. The Secretariat is undertaking reviews of internal GCF policies and frameworks. GCF personnel reported a lack of clear explanation as to how acts of Wrongdoing differ from other issues, and which individual, office, division or unit – for example, the IIU, Ethics Senior Specialist or HR – should receive reports of harassment, workplace disputes and suspected Wrongdoing. Ongoing revisions to the GCF's ethics framework and *Administrative Guidelines on Human Resources* could resolve these challenges and ensure alignment.

201. **The IIU and IRM are recognizing and addressing, on an ongoing basis, potential overlaps in their management of PPWW-related reports and cases.** The revised MoU from May 2024 between both independent units has further codified and operationalized arrangements for managing reports and cases.

3. EFFECTIVENESS

202. **On paper, the PPWW compares well with best practice,** notably in the availability of reporting channels and the requirement for periodic review. However, reporting channels are not described clearly in some documentation, and learning via periodic review has been delayed.
203. **Many GCF personnel have received a limited amount of training on the PPWW.** It is notable that, despite the relative ease of navigation to the relevant information, awareness of the PPWW among GCF personnel is low.
204. **In line with best practice, the PPWW offers four different options to report suspected Wrongdoing to the IIU. It also permits reports in any language.** The introduction of a portal and outsourced hotline for the IIU is an improvement on the arrangements originally set out in the PPWW in 2018. However, contact details are inconsistent between the PPWW itself and other channels, and the de facto mechanisms for handling languages other than English are limited.
205. **The evaluation highlighted concerns among GCF staff regarding trust with sensitive information, which may act as a hindrance to effective implementation of the PPWW.** Workshops, surveys and interviews revealed widespread scepticism among GCF staff that confidentiality would be maintained were they to report suspected Wrongdoing. Respondents stated they were fearful of retaliation when dealing with official channels.
206. **The AMA template requires AEs to report all suspected Prohibited Practices to the IIU. AEs employ a variety of approaches to notifying the GCF,** resulting in limited consistency when flagging suspected Prohibited Practices. This may lead to delays or omissions in notifying the GCF.
207. **For external reports, and unlike equivalent policies in relevant organizations, the PPWW does not yet offer specific provisions for establishing an external appeals process for reports from external parties.** This may present a challenge to the effective application of the PPWW.
208. **AEs see the PPWW, or their own equivalent policies, as effective in maintaining anonymity and limiting the risk of retaliation.** Almost all respondents from AEs feel confident that their organization's whistleblowing policies and procedures protect the identities of whistleblowers and witnesses, and protect whistleblowers from retaliation.
209. **While there is a trade-off between updating a whistleblower after a report and the reliability of an investigation, a lack of information and awareness of investigation processes reduces trust in and the effectiveness of PPWW implementation.** The PPWW and GCF investigation standards offer limited details on communicating and engaging with whistleblowers. There is an underutilized opportunity to establish explicit provisions or processes to give feedback to reporting persons about the action envisaged or taken as follow-up.

4. EXTERNAL COHERENCE

210. **AEs often find meeting the integrity-related requirements one of the most challenging aspects of accreditation.** Once accredited, maintaining alignment for the midterm accreditation review and reaccreditation are considered challenging and costly.
211. **AEs view the PPWW as clear and believe their whistleblowing policies and procedures encourage EEs to report suspected Wrongdoing** to them without fear of retaliation. However, awareness and reporting mechanisms are limited at the EE (project) level, and there is no evidence that systematic verification of implementation on the ground occurs.
212. **AEs that have received support from the IIU in establishing whistleblowing arrangements are more confident these arrangements are robust and consistent with the PPWW.** AE respondents identified the need for further support from the IIU to ensure the coherence of their approach with the PPWW – including capacity-building and awareness-raising activities.
213. **There are early indications that the cascade of legal obligations to the project level could be particularly challenging for the pilot PSAA modality.** The process for ensuring PSAA alignment with the PPWW is being carried out only by reviewers from outside the GCF, who may not have the requisite knowledge and experience to manage all associated risks.

5. SUSTAINABILITY

214. **As the number, value and diversity of GCF-funded projects grows, the GCF's role in ensuring alignment and providing oversight at AE level is likely to increase.** The GCF is planning rapid growth in the number and value of GCF-funded projects, resulting in a greater geographical, cultural and linguistic diversity, where PPWW requirements will need to function. The GCF is not currently assessing the availability of institution-wide resources to scale up required activities.
215. **There is scope for the GCF to consider a range of complementary approaches to embed whistleblowing policies and behaviours.** Experience from some AEs has shown that promoting a culture of positive reporting and a strong “tone from the top” contributes to long-term benefits. Embedding positive reporting as a feature of organizational practice, by encouraging employees to report examples of best practice alongside reports of concerns of suspected Wrongdoing, will enhance sustainability in the long term.

B. CONCLUSIONS

216. Based on the findings of the report, the evaluation groups the conclusions into three areas: (i) relevance and coherence of the policy; (ii) operationalization of the policy; and (iii) capacity and awareness to implement the policy.

Policy relevance and coherence

217. While the PPWW aligns well with the GCF's vision, strategic goals and management direction and, in many respects, is implemented according to best practice, some areas of improvement have been identified. As an institutional policy of the GCF, the PPWW interacts with a wide range of policies and standards, such as the GCF's integrity policies, ethics framework and Grievance Architecture, to name a few. The findings from this evaluation highlight opportunities to refine and harmonize these linkages, to address the need for clear definitions and improved communication in order to support a coherent integrity and HR framework. Processes around the protection of whistleblowers and witnesses need to be fully integrated into the broader GCF policy landscape.

Operationalization of the policy

218. The harmonization and integration of this policy landscape will support the clarity and understanding of – and trust in – the PPWW. Policy tools for operationalization are vital for its effective and efficient use and uptake. Since the adoption of the PPWW, relevant guidance, standards and manuals have been established, addressing, among other things, the process of an investigation. However, such guidance needs to be complete and consistent to ensure trust, confidence and predictability in institution-wide arrangements, both internally and externally. Iterative institutional learning supported through timely and effective reporting to the Board is also critical for successful implementation and use.

Policy awareness and communication

219. While the evaluation has not been privy to individual cases of suspected Wrongdoing and protection of whistleblowers and witnesses, engagement with internal and external interviewees has confirmed the need for improved awareness. Within the GCF, regular training could provide an enabling environment, ensuring confidence and trust in procedures and decision-making. Externally, the evaluation shows that if capacity-building efforts are provided, entities' confidence in and alignment with the PPWW is greater. As a learning organization, the GCF's capacity-building and learning from other organizations' approaches go hand in hand, to ensure a sustainable approach for the future.
220. Addressing the lessons presented by this evaluation may support future efforts to enhance the relevance and coherence of the policy, guidance, standards and manuals, and further strengthen the effective implementation and use of the policy sustainably within and without the GCF in the coming years.

C. RECOMMENDATIONS

221. Following the conclusions, the IEU evaluation team has identified five specific areas of recommendations: policy coherence; operationalization of the policy; policy awareness and communication; learning from the operationalization and implementation of the policy; and capacity-building.
222. **Recommendation 1. The GCF could consider increasing the effectiveness of the implementation of the PPWW by (i) aligning coherence across related GCF policies, and (ii) aligning interpretation via coherent guidance, standards and manuals.** In doing so, the GCF should provide incentives for GCF divisions, offices and units to engage with each other to improve the coherence of related policies and the precision and consistency of guidance, standards and manuals. Alongside incentives for engagement across the Fund, the GCF should ensure that all divisions, offices and units share a consistent Fund-wide understanding of the PPWW and related policies, guidance and processes, including channels for reporting.
223. **Recommendation 2. When updating the PPWW, the GCF should review the issues experienced in implementation of the PPWW, including aspects of the policy, guidance, standards and manuals that could help strengthen the policy's effective operationalization.** The GCF should update contact details for reporting suspected Wrongdoing in the PPWW, and ensure consistency across policies, guidance and communication products. The GCF should clearly explain the list of eligible actions that constitute suspected Wrongdoing, and the eligibility requirements for protections under the PPWW. For the operationalization of the PPWW to entities external to the GCF, the GCF should consider integrating an external appeals process for persons

who have submitted a report and believe protection was inadequate or when a prima facie case was not established. For future policy updates, the GCF should assess the need for resources across the Fund, to ensure scaling up of required alignment and oversight capacity activities, in line with the growing GCF portfolio.

224. **Recommendation 3. The GCF should consider strengthening all potential users' awareness of the PPWW, reporting channels and classification.** The GCF should continue expanding internal awareness activities, including workshops for GCF staff and consultants, and the use of “open house” sessions and “showcase events”. For entities external to the GCF, the GCF should clarify the scope and application of the PPWW to specific counterparties, ensuring that the rights and responsibilities of all potential users are clearly explained. In this context, the GCF should extend the provision of facilitated workshops to enable peer-to-peer learning for AEs, EEs and other counterparties. Lastly, the GCF should consider developing a process to enable ease of access, uptake and use of the PPWW. During the induction and onboarding of GCF staff and Board members and Board advisers, the GCF should re-emphasize the importance of whistleblowing and the organization's support for the protection of whistleblowers and witnesses. The GCF should carefully consider the trade-off between increasing communication with whistleblowers and potential threats to the reliability of an investigation.
225. **Recommendation 4. The GCF should ensure periodic reporting on the implementation of the PPWW to the Board, including reviews of the PPWW. The GCF should leverage learning opportunities to integrate experience and expertise into the GCF's approach to the protection of whistleblowers and witnesses.** As alignment with GCF policies is assessed during the institutional accreditation process, the GCF should leverage expertise from GCF stakeholders, in particular the AP, to provide input into this process. Drawing from such lessons, evidence-based tools (such as checklists, reminders and regular feedback) and training packages should be developed for IEs, to enhance an effective cascade of alignment to the project level. The GCF should consider alternative approaches to embed whistleblowing policies by promoting a culture of positive reporting. Lastly, outside of institutional accreditation, the GCF should embed real-time learning loops within the PSAA pilot to ensure alignment with the PPWW.
226. **Recommendation 5. The GCF should increase tailored capacity enhancement for internal and external potential users to strengthen the effective implementation of the PPWW.** Internal to the GCF, the GCF should provide mandatory training on the PPWW for GCF personnel. External to the GCF, the GCF should plan and deliver the evidence-based tools and training material based on lessons learned, to support the implementation of the PPWW at the country, AE and project levels. Lastly, the GCF should implement tailored capacity-building activities for DAEs to support them in establishing and updating whistleblowing arrangements in line with the PPWW.

ANNEXES

Annex 1. LIST OF INTERVIEWEES AND WORKSHOP PARTICIPANTS

NAME	DESIGNATION	GCF DIVISION
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-	-	-

Acronyms: DCP - Division of Country Programming; DEA - Division of External Affairs; DMA - Division of Mitigation and Adaptation; DPM - Division of Portfolio Management; DPSF - Division of the Private Sector Facility; IIU - Independent Integrity Unit; IRM - Independent Redress Mechanism; OAS - Office of Administrative Services; OED - Office of the Executive Director; OHR - Office of Human Resources; OFIA - Office of Financial Analysis and Product Innovation; OGC - Office of General Counsel; OGA - Office of Governance Affairs; ORMS - Office of Risk Management and Compliance; OSI - Office of Sustainability and Inclusion

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-	-
-	-

NAME	ORGANIZATION
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Annex 2. BEST-PRACTICE CRITERIA USED FOR BENCHMARKING

Table A - 1. List of best practices identified by the UNJIU, and their indicators

BEST-PRACTICE CRITERION	INDICATORS
1. Reporting of misconduct/ Wrongdoing	1.1 Requires at least two channels for internal reporting
	1.2 Allows for reporting to an oversight body and requires that the reporting line be independent
	1.3 Allows a person to report confidentially and anonymously
	1.4 Has specific provisions for reporting misconduct/Wrongdoing concerning the Head of an organization and Head of the oversight office
	1.5 Allows for reporting in any of the working languages of the organization
	1.6 Indicates to the participating organization when and how to report to an external entity (e.g. law enforcement, public interest group or the media)
2. Protection against retaliation	2.1 Outlines a complaints mechanism that a reporting person can use if they believe they are likely to suffer retaliation or harm, or have suffered retaliation or harm as a result of reporting misconduct/Wrongdoing
	2.2 Provides for protection mechanisms if the reporting person suffers retaliation or harm, including transfer within the same duty station or to another duty station, change of supervisors, etc.
	2.3 Requires that the reporting person be informed of the outcome of the report (both misconduct/Wrongdoing and retaliation) and actions taken to address the concern, provided that this does not harm other staff members or release confidential or sensitive information
	2.4 Provides that a person who has engaged in retaliatory action be subject to appropriate disciplinary measures
3. Additional support available to persons reporting misconduct/ Wrongdoing	3.1 Outlines when and how senior management within an organization should become involved in providing further protection or assistance to a reporting person
	3.2 Indicates options available to reporting persons to seek informal guidance and support, e.g. from a relevant union, ombudsman, staff legal adviser or staff counselling service
	3.3. Provides for an external and independent appeals process for reporting persons when they have reasonable grounds for believing that the protection provided was inadequate or when a prima facie case was not determined
4. Preliminary review, recording and investigation of misconduct/Wrongdoing and retaliation reports	4.1 Requires the organization to conduct an initial review of misconduct/Wrongdoing and retaliation reports and, if a prima facie case is determined, to conduct a detailed investigation
	4.2 Requires a system for recording misconduct/Wrongdoing and retaliation reports, regardless of whether any further action is taken

BEST-PRACTICE CRITERION	INDICATORS
	<p>4.3 Requires prima facie reviews and investigations (for both retaliation and misconduct/Wrongdoing complaints) to be conducted in a timely manner and indicates time frames</p> <hr/> <p>4.4 Provides a mechanism to refer investigations externally and/or to seek external advice as necessary</p>
<p>5. General strength of the policy</p>	<p>5.1 Contains clear definitions regarding who (staff, non-staff, third-party vendors, etc.) and what activities (misconduct/Wrongdoing, retaliation, etc.) are covered by the policy</p> <hr/> <p>5.2 Includes a duty to report tied to the organization's relevant code or standards of conduct</p> <hr/> <p>5.3 Contained in a single document and easy to locate on entity's public web page</p> <hr/> <p>5.4 Is communicated using clear, concise and plain language, is translated into all the organization's working languages, and uses examples to aid staff in understanding when and how policy applies</p> <hr/> <p>5.5. Provides a mechanism to periodically review the policy, including provisions for updating on the basis of lessons learned</p>

Annex 3. RANKING OF THE GCF AGAINST RELEVANT ORGANIZATIONS, BY INDIVIDUAL BEST-PRACTICE CRITERION¹⁶⁵

Acronyms used in Annex 3

FAO	Food and Agricultural Organization
GCF	Green Climate Fund
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organization
IMO	International Maritime Organization
ITU	International Telecommunication Union
UN Secretariat	United Nations Secretariat
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNAIDS	United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNWTO	United Nations World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization.

¹⁶⁵ The evaluation team assessed the GCF against the 23 organizations already covered by the UNJIU, utilizing the same criteria but adapting the UNJIU's approach by allocating numerical scores ranging from 0 to 2. By converting qualitative categories into numerical scores (while retaining the original UNJIU assessments), the evaluation team has been able to rank the organizations (including the GCF) more clearly against the different criteria.

Table A - 2. Organizations rated for “Reporting of misconduct/Wrongdoing”

Organization	1.1 Requires at least two channels for internal reporting	1.2 Allows for reporting to an oversight body and requires that the reporting line be independent	1.3 Allows a person to report confidentially and anonymously	1.4 Has specific provisions for reporting misconduct/ Wrongdoing concerning the Head of an organization and Head of the oversight office	1.5 Allows for reporting in any of the working languages of the organization	1.6 Indicates when and how to report to an external entity (e.g. law enforcement, public interest group or the media)	Total rating
WIPO	2	2	2	2	2	2	12
UNRWA	2	2	2	2	2	2	12
UNHCR	2	2	2	2	2	2	12
UNFPA	2	2	2	1	2	2	11
UN Women	2	2	2	1	2	2	11
GCF	2	1	2	2	2	1	10
WMO	2	2	2	0	2	2	10
WHO	2	2	2	0	2	2	10
WFP	2	2	2	0	2	2	10
UNICEF	2	2	1	1	2	2	10
UNESCO	2	2	2	0	2	2	10
UNAIDS	2	2	2	0	2	2	10
IAEA	2	2	2	0	2	2	10
UNOPS	2	2	1	0	2	2	9
UNIDO	2	2	2	1	2	0	9
UNDP	2	2	1	1	2	1	9
UN Secretariat	2	0	2	1	2	2	9

Organization	1.1 Requires at least two channels for internal reporting	1.2 Allows for reporting to an oversight body and requires that the reporting line be independent	1.3 Allows a person to report confidentially and anonymously	1.4 Has specific provisions for reporting misconduct/ Wrongdoing concerning the Head of an organization and Head of the oversight office	1.5 Allows for reporting in any of the working languages of the organization	1.6 Indicates when and how to report to an external entity (e.g. law enforcement, public interest group or the media)	Total rating
IMO	2	2	1	0	2	2	9
FAO	2	2	2	1	2	0	9
UNWTO	2	0	1	1	2	2	8
UPU	2	0	1	0	2	2	7
ILO	1	1	1	1	2	0	6
ITU	0	1	0	0	2	0	3
ICAO	2	0	1	0	0	0	3

Table A - 3. Organizations rated for “Protection against retaliation”

Organization	2.1 Outlines a complaints mechanism that a reporting person can use if they believe they are likely to suffer retaliation or harm, or have suffered retaliation or harm as a result of reporting misconduct/Wrongdoing	2.2 Provides for protection mechanisms if the reporting person suffers retaliation or harm, including transfer within the same duty station or to another duty station, change of supervisors, etc.	2.3 Requires that the reporting person be informed of the outcome of the report and actions taken to address the concern, provided that this does not harm other staff members or release confidential or sensitive information	2.4 Provides that a person who has engaged in retaliatory action be subject to appropriate disciplinary measures	Total rating
ICAO	2	2	2	2	8
UNAIDS	2	2	2	2	8
UNDP	2	2	2	2	8
UNFPA	2	2	2	2	8
UNIDO	2	2	2	2	8

Organization	2.1 Outlines a complaints mechanism that a reporting person can use if they believe they are likely to suffer retaliation or harm, or have suffered retaliation or harm as a result of reporting misconduct/Wrongdoing	2.2 Provides for protection mechanisms if the reporting person suffers retaliation or harm, including transfer within the same duty station or to another duty station, change of supervisors, etc.	2.3 Requires that the reporting person be informed of the outcome of the report and actions taken to address the concern, provided that this does not harm other staff members or release confidential or sensitive information	2.4 Provides that a person who has engaged in retaliatory action be subject to appropriate disciplinary measures	Total rating
UNOPS	2	2	2	2	8
UN Women	2	2	2	2	8
UNRWA	2	2	2	2	8
WHO	2	2	2	2	8
WIPO	2	2	2	2	8
WMO	2	2	2	2	8
FAO	2	2	1	2	7
IAEA	2	2	1	2	7
ITU	2	2	1	2	7
UN Secretariat	2	2	1	2	7
UNESCO	2	2	1	2	7
UNICEF	2	2	1	2	7
UNWTO	2	2	1	2	7
UPU	2	2	1	2	7
WFP	2	2	1	2	7
GCF	2	1	1	2	6
ILO	2	1	1	2	6
IMO	2	1	1	2	6
UNHCR	2	2	1	1	6

Table A - 4. Organizations rated for “Additional support available to persons reporting misconduct/Wrongdoing”

Organization	3.1 Outlines when and how senior management within an organization should become involved in providing further protection or assistance to a reporting person	3.2 Indicates options available to reporting persons to seek informal guidance and support, e.g. from a relevant union, ombudsman, staff legal adviser or staff counselling service	3.3. Provides for an external and independent appeals process for reporting persons when they have reasonable grounds for believing that the protection provided was inadequate or when a prima facie case was not determined	Total rating
UNDP	2	2	2	6
UNFPA	2	2	2	6
UNOPS	2	2	2	6
WIPO	2	2	2	6
GCF	2	2	1	5
ICAO	2	2	0	4
UN Secretariat	2	0	2	4
UNAIDS	2	2	0	4
UNHCR	2	2	0	4
UNICEF	2	0	2	4
UN Women	2	2	0	4
UNRWA	2	0	2	4
WHO	2	2	0	4
ILO	2	1	0	3
UPU	2	1	0	3
FAO	2	0	0	2
IAEA	2	0	0	2
IMO	2	0	0	2
ITU	2	0	0	2
UNESCO	2	0	0	2

Organization	3.1 Outlines when and how senior management within an organization should become involved in providing further protection or assistance to a reporting person	3.2 Indicates options available to reporting persons to seek informal guidance and support, e.g. from a relevant union, ombudsman, staff legal adviser or staff counselling service	3.3. Provides for an external and independent appeals process for reporting persons when they have reasonable grounds for believing that the protection provided was inadequate or when a prima facie case was not determined	Total rating
UNIDO	2	0	0	2
UNWTO	2	0	0	2
WFP	2	0	0	2
WMO	2	0	0	2

Table A - 5. Organizations rated for “Preliminary review, recording and investigation of misconduct/Wrongdoing and retaliation reports”

Organization	4.1 Requires the organization to conduct an initial review of misconduct/Wrongdoing and retaliation reports and, if a prima facie case is determined, to conduct a detailed investigation	4.2 Requires a system for recording misconduct/Wrongdoing and retaliation reports, regardless of whether any further action is taken	4.3 Requires prima facie reviews and investigations (for both retaliation and misconduct/Wrongdoing complaints) to be conducted in a timely manner and indicates time frames	4.4 Provides a mechanism to refer investigations externally and/or to seek external advice as necessary	Total rating
WIPO	2	2	2	2	8
WFP	2	1	2	2	7
WMO	2	2	1	2	7
FAO	2	2	1	1	6
IAEA	2	2	1	1	6
UNDP	2	2	1	1	6
GCF	2	2	1	0	5
ICAO	1	2	1	1	5
IMO	2	1	1	1	5
UNFPA	2	1	1	1	5

Organization	4.1 Requires the organization to conduct an initial review of misconduct/Wrongdoing and retaliation reports and, if a prima facie case is determined, to conduct a detailed investigation	4.2 Requires a system for recording misconduct/Wrongdoing and retaliation reports, regardless of whether any further action is taken	4.3 Requires prima facie reviews and investigations (for both retaliation and misconduct/Wrongdoing complaints) to be conducted in a timely manner and indicates time frames	4.4 Provides a mechanism to refer investigations externally and/or to seek external advice as necessary	Total rating
UNICEF	2	1	1	1	5
UNIDO	2	1	1	1	5
UNOPS	2	1	1	1	5
UN Women	2	1	1	1	5
UNRWA	0	2	1	2	5
UPU	1	1	1	2	5
WHO	2	1	1	1	5
UN Secretariat	2	0	1	1	4
UNAIDS	2	0	1	1	4
UNESCO	2	0	1	1	4
ITU	1	0	1	1	3
ILO	0	0	1	1	2
UNWTO	1	0	1	0	2

Table A - 6. Organizations rated for “General strength of the policy”

Organization	5.1 Contains clear definitions regarding who (staff, non-staff, third-party vendors, etc.) and what activities (misconduct/Wrongdoing, retaliation, etc.) are covered by the policy	5.2 Includes a duty to report tied to the organization’s relevant code or standards of conduct	5.3 Contained in a single document and easy to locate on entity’s public web page	5.4 Is communicated using clear, concise and plain language, is translated into all the organization’s working languages, and uses examples to aid staff in understanding when and how policy applies	5.5. Provides a mechanism to periodically review the policy, including provisions for updating on the basis of lessons learned	Total rating
GCF	2	1	2	1	2	8
UN Secretariat	2	2	1	1	2	8
WHO	2	2	2	2	0	8
UNAIDS	2	2	1	2	0	7
UNDP	2	2	1	1	1	7
UNFPA	2	2	1	1	1	7
FAO	2	2	1	1	0	6
UNIDO	2	2	1	1	0	6
UNWTO	2	2	1	1	0	6
UPU	2	2	1	1	0	6
WFP	2	2	1	1	0	6
WIPO	2	2	0	1	1	6
WMO	2	2	1	1	0	6
IAEA	2	2	0	1	0	5
ICAO	2	2	0	1	0	5
ILO	2	2	0	1	0	5
IMO	2	2	0	1	0	5

Organization	5.1 Contains clear definitions regarding who (staff, non-staff, third-party vendors, etc.) and what activities (misconduct/Wrongdoing, retaliation, etc.) are covered by the policy	5.2 Includes a duty to report tied to the organization's relevant code or standards of conduct	5.3 Contained in a single document and easy to locate on entity's public web page	5.4 Is communicated using clear, concise and plain language, is translated into all the organization's working languages, and uses examples to aid staff in understanding when and how policy applies	5.5. Provides a mechanism to periodically review the policy, including provisions for updating on the basis of lessons learned	Total rating
ITU	2	2	0	1	0	5
UNESCO	2	2	0	1	0	5
UNHCR	2	2	0	1	0	5
UNICEF	2	2	0	1	0	5
UNOPS	2	2	0	1	0	5
UN Women	2	2	0	1	0	5
UNRWA	2	2	0	1	0	5

Annex 4. RIGHTS AND RESPONSIBILITIES OF DIFFERENT PARTIES

Table A - 7. Relevance of PPWW rights and obligations to different parties, including observations from evaluation data

PARTY/GROUP	PPWW PARAGRAPH	RIGHT/OBLIGATION	OBSERVATIONS FROM EVALUATION DATA
Covered Individuals	16	All covered individuals have a duty to refuse to participate in any Wrongdoing.	-
	18	Subject to protections available, covered individuals have a duty to report suspected Wrongdoing as soon as possible. No approval, authorization or clearance is necessary for GCF personnel to report suspected Wrongdoing.	For covered individuals, reporting is a “duty” rather than an option. However, surveys and interviews with GCF personnel suggest that many would be reluctant to (or simply would not) report for fear that confidence might be breached, and that they might be subject to retaliation. See Chapter 4.A.
	19	Subject to protections available, any supervisor, manager or other such person of the GCF who receives a report of suspected Wrongdoing that is made in good faith is obligated to transmit such report without delay to the IIU.	There is some anecdotal evidence from interviews and surveys of GCF personnel that some individuals have not always fulfilled this obligation. This may be due to lack of awareness of the PPWW and its requirements on the part of the individual – hence the importance of training and awareness-raising activities. See Chapter 4.A.1.
	37	Subject to protections available, all covered individuals have a duty to cooperate (such as by providing information, evidence or testimony) as Witnesses in investigations of suspected Wrongdoing. For GCF personnel, external members or Board-appointed officials, this duty is not subject to the authorization of or clearance by any supervisor or other person, division, office or unit of the GCF. Failure to cooperate may result in disciplinary measures as provided in the relevant GCF policies and guidelines.	-

PARTY/GROUP	PPWW PARAGRAPH	RIGHT/OBLIGATION	OBSERVATIONS FROM EVALUATION DATA
59	<p>Protections against retaliation shall be extended to a Covered Individual who reports suspected Wrongdoing to an entity outside of the established internal mechanisms in the following circumstances:</p> <p>a) If this is necessary so as to avoid:</p> <ul style="list-style-type: none"> (i) a significant threat to public health and safety; (ii) substantive damage to GCF operations; or (iii) violations of national or international law. <p>b) The established internal mechanisms are inadequate because:</p> <ul style="list-style-type: none"> (i) The Covered Individual has reasonable grounds to believe that it is not possible to report the suspected Wrongdoing through the established internal mechanisms because all such avenues would subject the Covered Individual to Retaliation within the GCF; (ii) The Covered Individual has reasonable grounds to believe that it is not possible to report the suspected Wrongdoing through the established internal mechanisms because all such avenues would create a likelihood that evidence relating to the suspected Wrongdoing will be concealed or destroyed; or (iii) The Covered Individual has previously reported the suspected Wrongdoing through the established internal mechanisms (and not on an anonymous basis), and was not informed in writing of the status of the matter within six months of such report; and <p>(c) The Covered Individual does not accept payment or any other benefit from any party for such report.</p>	<p>The PPWW allows GCF personnel (and other covered individuals) to use external reporting channels under certain circumstances. However, none of the interviewees from this group stated that they used (or were aware of) external reporting options.</p> <p>Some respondents to the surveys and GCF personnel interviewees stated that they had not received a prompt response or update following their initial report. Some might therefore be inclined to use outside channels after the six-month deadline, assuming that they were aware of this option and its associated conditions.</p>	
60	<p>External reports made in accordance with paragraph 59 (as above) and consistent with any confidentiality obligations to concerned third parties will not be considered as a breach of obligations relating to disclosure of information as provided for in GCF policies and guidelines.</p>	-	
Counterparties	20	<p>Counterparties are obligated to promptly inform the GCF of reports of suspected Prohibited Practices found or alleged in connection with a Fund-related activity; to investigate reports of suspected Prohibited</p>	<p>Counterparties are obliged to report Prohibited Practices promptly (although “promptly” is not defined specifically). In practice, the surveys and interviews suggest that some counterparties (e.g. AEs) may consider such upward reporting merely optional. Some cases appear to be coming to light only</p>

PARTY/GROUP	PPWW PARAGRAPH	RIGHT/OBLIGATION	OBSERVATIONS FROM EVALUATION DATA
		Practices; and to report preliminary and final findings of such investigations to the Fund.	through APRs, which can mean a delay of up to two years before they are registered and acted upon.
General / all / other	10	Any person may report without encumbrance to the IIU any allegations of suspected Wrongdoing that come to their attention and cooperate with the IIU in the context of an investigation, proactive integrity review or other inquiry without fear of retaliation.	-
	12	Any person may anonymously report suspected Wrongdoing or provide evidence or information with regard to an investigation.	-
	17	Any person or entity may report to the IIU allegations of suspected Wrongdoing [...] Persons with information concerning suspected Wrongdoing, particularly when it involves Covered Individuals and Counterparties in Fund-related Activities, are strongly encouraged to report such information to the IIU.	-
	61a	Any person or entity implicated by a report of suspected Wrongdoing must be notified within a reasonable time of the report made against them, provided that this notification does not impede the progress of the procedure for investigating the suspected Wrongdoing.	-

Source: IEU evaluation team summary. Policy on the Protection of Whistleblowers and Witnesses.

Annex 5. IIU OUTREACH ACTIVITIES 2019–2023

Table A - 8. IIU outreach activities with external parties, 2019–2023

YEAR	ACTIVITY NAME / DESCRIPTION	STAKEHOLDERS	PARTICIPANTS
2019	GCF Integrity Forum	Counterparties	21 AEs and DAEs
2020	Engaging with AEs (8 MoUs were signed)	Counterparties	8 AEs
2020	Week on Water for Development (WW4D) Virtual Conference: Challenges and Opportunities in Integrity Readiness of Water Sector for Climate Change Finance	Counterparties	37
2020	International Anti-Corruption Conference 2020: Climate Action: Time for Integrity	External parties	76
2020	IIU Ask Anything Virtual Booth – IACD 2020 Event	External parties	25
2021	International Anti-Corruption Conference 2020	External parties	76
2021	Concluding negotiations on MoUs with 18 additional AEs	Counterparties	18
2022	Accredited Entity Capacity-Building Activity (Back to Basics: The Integrity Framework of the GCF) (November 25)	Counterparties	75 AE personnel
2022	Ask IIU IACD Edition (Workplace Harassment: What It Is, What to Do, and Where to Go) (December 2)	Covered Individuals	80
2023	Regional Workshop on Integrity Capacity-Building with the Independent Redress Mechanism and the Independent Integrity Unit (July 27–28)	External parties and counterparties	14 civil society organization and 15 DAE representatives from 12 countries in southern and eastern Africa
2023	Second GCF Integrity Forum (September 13–15)	Counterparties	54 integrity professionals from 36 DAEs
2023	Green Climate Fund Regional Programming Dialogue with Asia and the Pacific (7–11 August 2023)	Counterparties	
2023	GCF Regional Dialogue with Africa (6–10 November 2023)	Counterparties	

Source: IIU data and evaluation team document review.

Note: The number of participants is an estimate.

Annex 6. RELATED POLICIES AND STANDARDS

Table A - 9. Related policies and standards approved prior and subsequent to the approval of the PPWW

<p style="text-align: center;">Related policies approved prior to PPWW on 18th December 2018</p> <p>TOR of the IIU Initial fiduciary principles and standards Administrative guidelines on human resources Policy on ethics and conflicts of interest for the Board of the GCF Policy on ethics and conflicts of interest for external members of the GCF panels and groups Policy on ethics and conflicts of interest for the Executive Director of the GCF Policy on ethics and conflicts of interest for Board-appointed officials Updated terms of reference of the Independent Redress Mechanism (revised) Anti-money laundering and countering the financing of terrorism Policy</p>	<p style="text-align: center;">Dates</p> <p>21 February 2014 21 May 2014 17 October 2014 26 March 2015 09 July 2015 09 July 2015 30 June 2016 25 September 2017 02 October 2017</p>
<p style="text-align: center;">Policy on the Protection of Whistleblowers and Witnesses</p>	<p style="text-align: center;">Date</p> <p>18 December 2018</p>
<p style="text-align: center;">Related policies approved subsequent to PPWW on 18th December 2018</p> <p>Procedures and guidelines of the Independent Redress Mechanism Policy on ethics and conflicts of interest for active observers of the GCF Policy on Prohibited Practices of the GCF Revised Policy on the prevention and protection from sexual exploitation, sexual abuse, and sexual harassment Administrative remedies and exclusion Policy</p>	<p style="text-align: center;">Dates</p> <p>28 February 2019 08 July 2019 08 July 2019 11 May 2021 12 May 2021</p>
<p style="text-align: center;">Related standards approved subsequent to PPWW on 18th December 2018</p> <p>Standards for the implementation of the Anti-Money Laundering and Countering the Financing of Terrorism Policy Supporting operating procedures of the IRM on retaliation (operational document, not approved by the Board) Investigation standards</p>	<p style="text-align: center;">Dates</p> <p>08 July 2019 22 January 2021 17 December 2021</p>

Source: IEU evaluation team summary. Policy on the Protection of Whistleblowers and Witnesses.

Annex 7. PPWW AND BOARD WORKPLAN 2024–2027

The GCF's policy landscape is broad, and covers numerous interlocking and interrelated strategies, policies, standards and guidelines. The responsibility for policymaking in the GCF is fragmented, which is unusual in the governance of a multilateral fund.¹⁶⁶ This section offers an overview of items included in the proposed but as yet unapproved Board workplan for 2024–2027 that have a bearing on the PPWW.

Human resources: The *Strategic Plan for the Green Climate Fund 2024–2027* details institutional priorities for consolidating delivery capacity across four dimensions such as organizational capacity and profile, including an updated, principles-based HR framework. The Board workplan for 2024–2027 includes an update to the *Administrative Guidelines on Human Resources* and a compensation framework at B.40.

Accreditation: Through the recent Accreditation Strategy decision (B.34/19, paragraph (g)) and confirmed with the recent decision on resourcing implications of the Accreditation Strategy (B.36/11), the Secretariat is developing, *inter alia*, guidance on reaccreditation and accreditation for NDAs and entities. Through, decision B.37/18 paragraph (r), the Board has asked the Secretariat to collaborate with the Accreditation Committee to present a revised accreditation framework at the last Board meeting of 2024 (B.40).

Risk management: The Risk Management Framework was adopted in stages through decisions 17/11, 19/04 and 23/14, and the risk register was adopted through decision B.12/34 and was revised through decision B.17/11.¹⁶⁷ The Secretariat is aiming to review all risk management framework policies following guidance from the Risk Management Committee.¹⁶⁸ The Board workplan for 2024–2027 includes an update to the risk appetite statement at B.40 and an updated risk management framework in 2025.

Information disclosure: The GCF continues to make public all relevant documentation as per the GCF's Information Disclosure Policy (decision B.12/35).¹⁶⁹ The Board workplan for 2024–2027 includes an item for an update of the information disclosure policy in 2025.

¹⁶⁶ See GCF/B.33/Inf.08: Overall review of Green Climate Fund policy frameworks.

¹⁶⁷ This risk register (i) provides consistent terminology for the GCF to communicate about risk and a comprehensive set of non-overlapping risks with clear definitions; (ii) helps clarify risk concerns versus strategy concerns; (iii) brings consistency across the Risk Management Framework; and (iv) summarizes mechanisms in place to identify, analyse and evaluate the risks.

¹⁶⁸ The Secretariat is piloting an operational tool, the Project Risk and Control Register, as part of a Project Risk and Opportunity Mapping initiative, which aims to improve GCF project risk assessment, operationalize the exercise of the GCF's differentiated risk appetite, and tailor processes and controls through a risk-based approach.

¹⁶⁹ In May 2022, the GCF Secretariat updated and published the document *Sustainability guidance note: Designing and ensuring meaningful stakeholder engagement on GCF-financed projects*, which explains how to meet the requirements for stakeholder engagement and consultation outlined in GCF policies.

Annex 8. ENGAGEMENT WITH THE IIU

Paragraph 73 of the PPWW states: "The IIU shall engage with the Independent Evaluation Unit ("IEU") to independently evaluate the effectiveness of this Policy's implementation as far as possible within the IEU's Work Plan".

DATE	TYPE OF ENGAGEMENT	IIU INDIVIDUALS	TOPIC
Every two weeks	IU Heads meeting	Head of IEU, IIU and IRM	Current topics including PPWW evaluation
20 February 2023	Meeting	Sanjeev Narrainen, Aleksandar Radosavljevic	Co-drafting the Terms of Reference
22 February 2023	Meeting	Sanjeev Narrainen, Aleksandar Radosavljevic	Co-drafting the Terms of Reference
27 February 2023	Meeting	Sanjeev Narrainen, Aleksandar Radosavljevic	Co-drafting the Terms of Reference
7 March 2023	Meeting	Sanjeev Narrainen, Aleksandar Radosavljevic	Co-drafting the Terms of Reference
10 March 2023	Meeting	Sanjeev Narrainen, Aleksandar Radosavljevic	Terms of Reference, mandate and budget
8 September 2023	Meeting	Sanjeev Narrainen, Aleksandar Radosavljevic	Terms of Reference
19 October 2023	Meeting	Karen Ernst	Evaluation
24 January 2024	Meeting	Karen Ernst	Evaluation data
31 January 2024	Introductory call	Karen Ernst, Hyung Tae Kim	Evaluation
2 February 2024	Introductory call	Hyung Tae Kim	Evaluation
3 February 2024	Meeting	Karen Ernst	Approach to data-collection for the evaluation
19-23 February 2024	Visit by BDO LLP		Data-collection
19 February 2024	Meeting	Karen Ernst	Approach to data-collection for the evaluation
19 February 2024	Evaluation interview	Hyung Tae Kim, Kathryn Ramos	PPWW
22 February 2024	Evaluation interview	Albert Lihalakha, Sanjeev Narrainen	PPWW
18 March 2024	Meeting - feedback on approach paper	Karen Ernst	Approach paper
9 April 2024	Lunch meeting	Karen Ernst	Evaluation
22-26 April 2024	Visit by BDO LLP		Data-collection
22 April 2024	Meeting	Karen Ernst	Approach to data-collection for the evaluation

DATE	TYPE OF ENGAGEMENT	IIU INDIVIDUALS	TOPIC
25 April 2024	Evaluation interview	Hyung Tae Kim, Kathryn Ramos, Evgeny Ten	PPWW
25 April 2024	Evaluation interview	Albert Lihalakha, Sanjeev Narrainen, Eunyoung Lee, Aleksandar Radosavljevic	PPWW
26 April 2024	Meeting	Karen Ernst	Approach to data-collection for the evaluation
2 May 2024	Meeting	Karen Ernst, Sonja Derkum (IRM)	Evaluation - case management
7 May 2024	Meeting	Karen Ernst, Sonja Derkum (IRM), Preksha Kumar (IRM), Hyung Tae Kim	Evaluation process
13 May 2024	Meeting	Karen Ernst, Sonja Derkum (IRM)	Evaluation process
13 May 2024	Written comments - first tranche	IIU team	Comments on factual draft
17 May 2024	Written comments – second tranche	IIU team	Comments on factual draft
20 May 2024	Feedback call on comments	IIU team	Comments on factual draft
7 June 2024	Feedback workshop	Karen Ernst, Sonja Derkum (IRM), Albert Lihalakha, Sanjeev Narrainen, Hyung Tae Kim	Discussion on draft findings and recommendations

REFERENCES

GCF Board decisions

- Decision B.07/02: Guiding framework and procedures for accrediting national, regional and international implementing entities and intermediaries, including the Fund's fiduciary principles and standards and environmental and social safeguards.
- Decision B.08/02: Guiding framework and procedures for accrediting national, regional and international implementing entities and intermediaries, including the Fund's fiduciary principles and standards and environmental and social safeguards: Guidelines for the operationalization of the fit-for-purpose accreditation approach.
- Decision B.09/03: Policy on ethics and conflicts of interest for the Board.
- Decision B.10/13: Policies on ethics and conflicts of interest.
- Decision B.12/35: Comprehensive Information Disclosure Policy of the Fund.
- Decision B.13/27: Policies on ethics and conflicts of interest for other Board appointed officials and active observers.
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