



**GREEN
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Management responses to Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses

Summary

This document presents the Secretariat Management responses and the Independent Integrity Unit (IIU) responses to the *Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses* undertaken by the Independent Evaluation Unit (IEU). The document contains two parts:

- (a) The GCF Secretariat Management responses; and
- (b) The IIU responses.

I. Introduction

1. This document presents both the management views of the Secretariat and the views of the Independent Integrity Unit (IIU) on the Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses. It comprises two distinct sections, each offering independent perspectives: one from the GCF Secretariat management and the other from the IIU. These sections reflect the separate roles and mandates of each entity, ensuring that views on the evaluation remain impartial and independent.

II. Secretariat Management Responses

2. The Secretariat welcomes the *Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses*.

3. The Secretariat thanks the Independent Evaluation Unit (IEU) for this timely report. The IEU encouraged feedback and dialogue from the Secretariat throughout the process, presenting webinars on methods, findings and recommendations. The Secretariat provided comments at key points in the evaluation process and many Secretariat staff provided interviews that contributed to the findings and recommendations of this report. In accordance with the Evaluation Policy for the GCF, the Secretariat will incorporate these evaluation findings and recommendations into its decision-making, management, operations, strategies, budgets, and practices.

4. The Secretariat recognizes that the subject matter of this evaluation differs from many of other evaluations related to GCF's projects and programmes. In particular, the sensitive nature of the PPWW matters necessitated a more careful approach compared to previous evaluations. The Secretariat acknowledges the steps taken by the IEU to protect sensitive information, and the experience of Secretariat colleagues interviewed for this evaluation indicates there may be valuable learnings from this process, which could inform and enhance future evaluations.

5. While the Secretariat welcomes the findings and recommendations of this evaluation, there are certain elements it would like to highlight in the following sections. This management response is divided into three parts, including this Introduction. The second section I providing general responses to the findings of the *Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses*. The third section will provide some general responses to the IEU recommendations before elaborating the response to each specific recommendation.

General response to findings and recommendations

6. The Secretariat welcomes the valuable insights presented in the evaluation report. We recognise that some of the findings are broad in scope and encompass the GCF as a whole, including the Board, the Secretariat, and the independent units. Under Section XIII of the Policy on the Protection of Whistleblowers and Witnesses (PPWW), the Independent Integrity Unit (IIU) is responsible for the implementation, reporting and monitoring of the PPWW. The Secretariat is supportive of the work of the IIU, but the distinction on role, responsibility and accountability must be taken into account to ensure that the evaluation's recommendations are appropriately addressed within the relevant framework.

7. There is an agreement that a clear delineation of roles and responsibilities for some components of the PPWW between the IIU and Secretariat divisions - especially OHR - can be further defined. As the GCF Board has adopted a number of integrity policies over a period of

time,¹ the Secretariat is in agreement that the harmonization of the different relevant policies and standardization of definition and terminology of the related policies can be strengthened and encouraged.

8. The Secretariat appreciates the IEU's efforts in undertaking this pioneering evaluation and look forward to engaging in a collaborative process to address the findings and recommendations in the future. The Secretariat is committed to working together with the Independent Units to ensure that the evaluation's insights are effectively utilized for the betterment of the GCF.

9. The Secretariat agrees with all five recommendations presented in this evaluation report. As a general response, the Secretariat would like to reiterate that full responsibility for the implementation and monitoring of the PPWW rests with the IIU. The IIU, as noted in the Policy document, will collaborate with the Secretariat as needed to ensure effective implementation, communication coordination with Counterparties to ensure that robust whistleblowing and witness protection policies in place. Further details can be found in **Section XIII of the Policy, which addresses administration, monitoring, reporting, and review.**

III. Independent Integrity Unit Responses

General response to findings and recommendations

10. The Independent Integrity Unit (IIU) welcomes the evaluation and appreciates the time and effort made by the Independent Evaluation Unit (IEU) in conducting it, pursuant to paragraph 73 of the Policy on the Protection of Whistleblowers and Witnesses (PPWW). The IIU thanks, in particular, the external evaluators and the relevant IEU colleagues for their interviews with several IIU members.

11. The evaluation correctly identified the **need for regular training of Covered Individuals and Counterparties on the PPWW**. The IIU is of the view that raising awareness of reporting avenues and protections afforded to whistleblowers/witnesses is essential to enhancing integrity in GCF operations and projects/programmes. As such, the IIU plans for this aspect to be taken up further in its workplan for 2025 onwards.

12. In addition, the evaluation revealed that there may be significant confusion among individuals (including the evaluators and persons who have interacted with the evaluators) regarding the:

- difference between prohibited practices, misconduct and wrongdoing (which encompasses both prohibited practices and misconduct);
- particularities and channels of reporting harassment-type allegations as opposed to other types of wrongdoing; and the
- purpose of the PPWW.

13. There also seems to be a general lack of understanding among GCF personnel on what constitutes whistleblowing, what 'protection' means in the sense of retaliation against whistleblower/witnesses, and how the GCF provides such protection through its PPWW. This demonstrates a **need for further clarification of the relevant GCF policies, HR legal**

¹ GCF/B.08/26 Administrative Guidelines on Human Resources (for GCF Staff Members), GCF/B.09/03 Policy on Ethics and Conflicts of Interest for the Board of the Green Climate Fund, GCF/B.10/13 Policy on Ethics and Conflicts of Interest for External Members of the Green Climate Fund Panels and Groups, GCF/B.10/13 Policy on Ethics and Conflicts of Interest for the Executive Director of the Green Climate Fund, GCF/B.13/32/Rev.01 Policy on Ethics and Conflicts of Interest for Board-Appointed Officials, GCF/B.18/20 Anti-Money Laundering and Countering the Financing of Terrorism Policy, GCF/B.21/25 Policy on the Protection of Whistleblowers and Witnesses, and GCF/B.22/13: Policy on Prohibited Practices.

framework and of the concept of whistleblowing, which the IIU recognizes and will work with the Secretariat on.

14. The IIU notes that, while the evaluation covered several issues unique to grievance/complaint mechanisms for GCF internal complaints specifically pertaining to harassment and/or workplace disagreements, **it did not adequately address topics applicable to the broader universe of reporting prohibited practices (such as fraud and corruption)** and other non-harassment type misconduct.

15. It would have also been useful to have provided some **evidence or indication as to whether there were suspected cases other than harassment or workplace conflict, within the GCF or in its projects/programmes overseen by Accredited Entities and Delivery Partners, where individuals were dissuaded to report matters due to fear of retaliation.** An analysis of such concerns among individuals, both internal and external to the GCF, can provide valuable guidance on how to more broadly and effectively receive potential allegations and ensure that risks to GCF funds and resources are mitigated in a timely and effective manner.

16. Further, the IIU notes that the evaluation contained several **factual inaccuracies and/or misstatements**² and also oftentimes **depicted anomalies/exceptions in IGO and IFI administrative investigations as constituting normal “good” or “best” practice.** Some examples of such depiction include references to protection provided to former staff after leaving the organization, Covered Individuals reporting wrongdoing to entities external to the established internal mechanisms (which is usually allowed only on exceptional basis when there is continued silence or lack of response from the organization), and appeals by external persons/parties of the adequacy of protection measures and prima-facie determinations on retaliation made by the Fund.³

17. Finally, the IIU looks forward to **future studies that delve more into assessing the effectiveness and impact of safeguards that are in place, including the IIU confidentiality processes and related mechanisms, and the material safeguards provided by the Secretariat.** The deterrent effect of GCF’s strict prohibition of retaliation is another area to be further explored. The procedural safeguards provided by the IIU under the PPWW were emphasized by the IIU during its interviews with the evaluators but were not adequately reflected in the evaluation. Focusing on such, as well as on the material safeguards provided by the Secretariat, will enable the GCF, and *mutatis mutandis* its Accredited Entities, to better assess the effectiveness of its current safeguards and determine ways to build upon them to strengthen protection measures, thereby enhancing the effectiveness of the PPWW.

² For instance, erroneously stating that the Policy on Prohibited Practices appears to list harassment as a Prohibited Practice when the referenced provision pertains to amendments to the Ethics and Conflicts of Interest Policies, or stating that common interim protection measures for whistleblower/witness includes disciplining or dismissing perpetrators.

³ Studies from institutions such as Transparency International were sometimes referenced. Notably, such institutions address issues applicable on a broader level oftentimes pertaining more to national or criminal contexts, which are quite distinct from administrative processes in IGO/IFIs.

Recom- mendation #	Recommendation	Response
RECOMMENDATION 1.		
1.	<p>The GCF could consider increasing the effectiveness of the implementation of the PPWW by (i) aligning coherence across related GCF polices, and (ii) aligning interpretation via coherent guidance, standards and manuals.</p> <p>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.</p>	<p>Secretariat Management: Agree. The Secretariat agrees on the need to increase the effectiveness of the implementation of the Policy on the Protection of Whistleblowers and Witnesses (PPWW). The Secretariat acknowledges the importance of providing coherent guidance, standards, and manuals which are easily accessible to support the interpretation and implementation of the PPWW. To address the issues highlighted and improve the effectiveness will require collaboration on areas of practice that go beyond the policies and current Processes. The Secretariat commits to conducting a thorough review and harmonization of all related policies within its purview, specifically concerning the ongoing review and update to the AGHR, to identify and address any inconsistencies or gaps.</p> <p>IIU: Partially Agree. The IIU recognizes the need for policy coherence on matters pertaining to whistleblowing and protection against retaliation. However, the IIU notes that the evaluation could have shed more light on the principal document that requires alignment with the other policies, which is the Administrative Guidelines on Human Resources (AGHR).</p> <p>Notably, the provisions in the integrity policies that discuss whistleblowing/protection (Policy on Prohibited Practices (2019), PPWW (2018) and Investigation Standards (2021)) are generally consistent in content and definitions. The AGHR, on the other hand, which was issued in 2014 (prior to the inception of the IIU and development of integrity policies) and has yet to be updated since, is a document that contains significant procedural, definitional and functional deviations from the rest of the policies. The Secretariat recently has initiated a comprehensive review and revision of the AGHR as part of its development of the GCF staff regulations and rules, and the IIU expects the inconsistencies to be corrected therein.</p>

RECOMMENDATION 2.

<p>2</p>	<p>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.</p> <p>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 appeal 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.</p>	<p>Secretariat Management: Agree.</p> <p>The Secretariat will simplify its channels for communication under PPWW and clarify the contact details to ensure easier access. The Secretariat is starting the process of developing a code of conduct that helps clarify the list of wrongdoing that could be reported under PPWW. The Secretariat stands ready to collaborate with and support the IIU and do what is needed on its side to help ensure that the IIU make it easy for the prospective stakeholders who feel the need to raise an issue under PPWW to feel equipped to be able to do so. The evaluation could specify which contact details require an update.</p> <p>IIU: Partially agree.</p> <p>All contact information for reporting suspected Wrongdoing to the IIU is correctly reflected in IIU documents, website and communication material. Policies such as the PPWW generally describe different methods of reporting and to whom those reports are made, but should not contain the actual contact details of the receiving office, due to periodic policy review/update cycles that may not be in speed with evolving reporting mechanisms. As such, the IIU will collaborate with the Secretariat to ensure that consistent information regarding contact details of reporting channels is listed in all applicable GCF platforms and material that are easily accessible and updatable.</p> <p>The IIU recognizes the need to better clarify the concepts of and actions covered by Wrongdoing, Prohibited Practices and Misconduct, as well as what constitutes whistleblowing and the related safeguards provided for under the PPWW. The appropriate means for this clarification will be considered and established, and will include advising the Secretariat during the code of conduct development.</p> <p>With respect to the recommendation to introduce external appeal processes for reports from external parties, the IIU notes that such concept is largely inconsistent with established mechanisms and practices in comparable IGOs and IFIs. In particular, the IIU notes that the GCF cannot be held liable to external parties regarding decisions it makes on protection measures or investigations, or on any determination that an allegation does not constitute prima facie retaliation against them.</p>
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RECOMMENDATION 3.

<p>3</p>	<p>The GCF should consider strengthening all potential users’ awareness of the PPWW, reporting channels and classification.</p> <p>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 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 communication strategy and 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.</p>	<p>Secretariat Management: Agree</p> <p>The Secretariat agrees that there is a need to strengthen the internal and external awareness on the existence and how to access PPWW. However, it requires close collaboration with the IIU to strengthen this and other integrity policies and procedures of the GCF to Covered Individuals, Counterparties, and other stakeholders under its remit. While the IIU holds responsibility for implementing the PPWW, the Secretariat will provide support as needed to ensure Counterparties have effective whistleblowing and witness protection policies in place. The Secretariat will also consider enhancing the onboarding program, and integration with OHR strategies, to reinforce key policies, including the PPWW.</p> <p>IIU: Partially agree</p> <p>The IIU recognizes the need for regular training of GCF personnel and Accredited Entities regarding the PPWW. In addition to furthering its internal information and knowledge-sharing initiatives, the IIU will strengthen its support for Accredited Entities while applying the principle of peer-to-peer learning as part of its capacity-building strategy.</p> <p>With respect to the referenced ‘trade-off’ and the suggestion to share greater information and details with whistleblowers/witnesses during investigations, the evaluation does not make clear on what type of information/details it is referring to. The IIU notes that, contrary to what the evaluation appears to claim, general and best practice in IGO/IFIs is not to share information/details of ongoing investigations with anyone. This is because confidentiality of investigative processes and findings is primary and paramount in protecting whistleblowers and witnesses against retaliation while ensuring fairness and due process for those who are implicated. Further, it is essential when discussing this topic to distinguish between harassment-type allegations wherein individual victims are impacted (and are therefore given certain information on the status of investigation), and other types of wrongdoing wherein the GCF, rather than a particular individual, is harmed by a violation. The IIU further notes that it informs all complainants when cases are closed after intake or preliminary assessment in accordance with GCF’s Board-approved Investigation Standards, and also notifies victims in harassment-type cases of the status of investigations at different phases or upon their request. In previous years, the IIU has also recommended to the Executive Director different types of interim protection measures to be applied for staff at risk of potential retaliation, where necessary.</p>
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RECOMMENDATION 4.

<p>4</p>	<p>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.</p> <p>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.</p>	<p>Secretariat Management: Agree.</p> <p>The Secretariat agrees with this recommendation. While the primary responsibility for implementing this recommendation rests with the IIU, the Secretariat stands ready to provide necessary support to ensure effective periodic reporting on the implementation of the PPWW to the Board when requested. As outlined in Paragraph 71 of the PPWW, the IIU shall prepare a report annually, share it with the Executive Director and forward it to the board for their information and potential comments. Additionally, Paragraph 74 stipulates that every three years, the Ethics and Audit Committee (EAC), with the support of the IIU and IEU, will present a report to the Board on the implementation of this policy, along with any recommendations for changes. The Secretariat also remains committed to fostering a positive and transparent reporting culture in alignment with the PPWW.</p> <p>IIU: Partially agree.</p> <p>The IIU has valued the input of different stakeholders in strengthening reporting mechanisms and whistleblower/witness protection. In collaboration with the Secretariat, the IIU will ensure that the AGHR reflects proper whistleblowing procedures and principles that are in line with the Fund’s integrity policies and also that adequate relevant training and information are shared with GCF Covered Individuals and Counterparties.</p> <p>With respect to the periodic reporting on the implementation of the PPWW, including on reviews, to the Board, the IIU will ensure that such reporting will be undertaken in accordance with Paragraph 71 of the PPWW, In addition and as agreed with the EAC, a review of the PPWW will be conducted by the IIU and relevant Secretariat offices in 2025 as part of the IIU’s workplan, and this review will form the basis for the EAC’s report to the Board on the implementation of the PPWW, along with recommendations for changes, in accordance with Paragraph 74 of the PPWW.</p> <p>In regard to the proposal for a culture of positive reporting (i.e. reporting or praising items that the Fund or its components have done well), the IIU notes that such reporting is not applicable to the function/purview of the IIU, which is mandated to receive allegations of wrongdoing and to conduct investigations into them.</p>
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RECOMMENDATION 5

<p>5</p>	<p>The GCF should increase tailored capacity enhancement for internal and external potential users to strengthen the effective implementation of the PPWW.</p> <p>Internal to the GCF, the GCF should provide mandatory trainings 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 their establishing and updating whistleblowing arrangements in line with the PPWW</p>	<p>Secretariat Management: Agree.</p> <p>The Secretariat supports the recommendation on making PPWW trainings mandatory for GCF personnel and stakeholders in alignment with Paragraph 65 and 66 of the PPWW, noting that the IIU will conduct integrity training in coordination and cooperation with relevant Divisions, Offices, and Units of the GCF Secretariat, Counterparties, and other stakeholders. To ensure the full alignment of the PPPW, the Secretariat is prepared to support the IIU to promote peer learning, engage in platforms for the sharing of best practices, give guidance that can be helpful in the implementation of Fund-related activities, and explore developing a non-financial incentive-based approach to support good faith reporting of suspected Wrongdoing.</p> <p>IIU: Agree</p> <p>The IIU has established a training module for Counterparties on whistleblowing policies and systems as part of the IIU’s e-learning program launched in May 2024. However, it is acknowledged that there is room for improvement in ensuring proper cooperation and adherence to whistleblowing principles from all Counterparties and that further training will need to be provided both internally and externally on a more regular basis.</p>
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