



**GREEN
CLIMATE
FUND**

Meeting of the Board
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Provisional agenda item 25

GCF/B.21/25

26 September 2018

Policy on the Protection of Whistleblowers and Witnesses

Summary

This document proposes a Policy for the Protection of Whistleblowers and Witnesses in accordance with Board Decision B.15/13.

I. Introduction

1. The mission of the Green Climate Fund (“GCF or the Fund”) is to promote the paradigm shift towards low-emission and climate-resilient development pathways by providing support to developing countries to limit or reduce their greenhouse gas emissions and to adapt to the impacts of climate change, taking into account the needs of those developing countries particularly vulnerable to the adverse effects of climate change. In fulfilling its mission and managing the resources committed to it, the GCF is dedicated to maintaining the highest integrity standards in the conduct of its operations.
2. The GCF acknowledges the critical role of Whistleblowers and Witnesses in exposing Prohibited Practices and other acts of Wrongdoing in order to enable the GCF to effectively prevent, detect, and mitigate such malfeasance and to safeguard the resources entrusted to its care. Whistleblowers and Witnesses play important roles in contributing to the mission of the GCF. In protecting them, the GCF is safeguarding its own financial, operational, and reputational integrity and ultimately its efforts to make a significant and ambitious contribution to combat climate change.
3. The GCF Board has adopted a number of integrity policies.¹ At its twelfth meeting, the GCF Board adopted the General Principles on Prohibited Practices through decision B.12/31, which in paragraph (h) proscribes retaliation against Whistleblowers and Witnesses and requested that the Fund’s Policies on Prohibited Practices be further developed. At its fourteenth meeting, the Board noted in decision B.14/01, paragraph (e) that the Head of the Independent Integrity Unit (“IIU”) is to develop the full set of Policies relating to Prohibited Practices and, following the appointment of the Head of the IIU, approved the 2017 IIU Work Plan in its fifteenth meeting through decision B.15/13 which included the development of a Whistleblower Protection Policy.
4. The IIU initiated the development of this proposed Policy in early 2017, which included a review of international best practices and a call for public inputs. The public consultation took place in May 2017. Submissions were received from a mix of civil society groups, Accredited Entities, and National Designated Authorities. The IIU also consulted offices of the GCF including the Senior Management Team, the Office of General Counsel, the Office of Risk Management and Compliance, the Office of the Internal Auditor, the Ombudsperson, the Independent Redress Mechanism, and the Staff Council. Special consultations were also conducted with members of the Ethics and Audit Committee (“EAC”) of the Board in advance of the nineteenth and twentieth Board meetings of the GCF.
5. In accordance with decision B.18/01, paragraph (a) *Work Plan of the Board* in which the Board determined to adopt “*fiduciary compliance and integrity policies/policies relating to Prohibited Practices, anti-money laundering, and countering the financing of terrorism*” in 2018, this Policy on the Protection of Whistleblowers and Witnesses was proposed by the IIU in accordance with its Terms of Reference² for consideration by the GCF Board at its nineteenth meeting in March 2018.

¹ GCF has a number of Policies and Guidelines on Ethics and Conflicts of Interest including 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*, and GCF/B.13/32/Rev.01 *Policy on Ethics and Conflicts of Interest for Board-Appointed Officials*. The Board has also adopted the General Principles to Prevent Prohibited Practices, and GCF/B.18/20 *Anti-Money Laundering and Countering the Financing of Terrorism Policy*.

² Decision B.06/09, paragraph (b).

II. Recommended action by the Board

6. It is recommended that the Board:
 - (a) Takes note of the information presented in document GCF/B.21/25 titled “Policy on the Protection of Whistleblowers and Witnesses”;
 - (b) Approves the draft decision presented in annex I to this document;
 - (c) Requests the Secretariat, in consultation with the Accreditation Committee, to revise the Initial basic fiduciary standards (Decision B.07/02, paragraph (b)) to ensure that that Counterparties have whistleblower and witness protection policies and practices in place which are comparable to those set out in this Policy; and
 - (d) Requests the IIU to provide a brief report on experiences and lessons learnt to the Board after one or two years as a basis for a wider review of the policies.

Annex I: Draft Decision of the Board

The Board, having considered document GCF/B.20/25 titled “Policy on the Protection of Whistleblowers and Witnesses”:

- (a) Adopts the Policy on the Protection of Whistleblowers and Witnesses set out in annex II to this document;
- (b) Authorises 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, to revise the Initial basic fiduciary standards (Decision B.07/02, paragraph (b)) to ensure that that Counterparties have whistleblower and witness protection policies and practices in place which are comparable to those set out in this Policy; and
- (d) Requests the IIU to provide a brief report on experiences and lessons learnt to the Board after one or two years as a basis for a wider review of the policies.

Annex II: Policy on the Protection of Whistleblowers and Witnesses

I. Introduction

1. The mission of the Green Climate Fund (“GCF” or the “Fund”) is to promote the paradigm shift towards low-emission and climate-resilient development pathways by providing support to developing countries to limit or reduce their greenhouse gas emissions and to adapt to the impacts of climate change, taking into account the needs of those developing countries particularly vulnerable to the adverse effects of climate change. In fulfilling its mission and managing the resources committed to it, the GCF is dedicated to maintaining the highest integrity standards in the conduct of its operations.

2. The GCF acknowledges the critical role of Whistleblowers and Witnesses in exposing Prohibited Practices and other acts of Wrongdoing in order to enable the GCF to effectively prevent, detect, and mitigate such malfeasance and to safeguard the resources entrusted to its care. Whistleblowers and Witnesses play important roles in contributing to the mission of the GCF. In protecting Whistleblowers and Witnesses, the GCF is safeguarding its own financial, operational, and reputational integrity, and ultimately its efforts to make a significant and ambitious contribution to combat climate change.

3. The Policy on the Protection of Whistleblowers and Witnesses (“the Policy”) is an expression of the Fund’s zero-tolerance of fraud and corruption and is intended to provide clear avenues for exposing fraud and integrity violations. By so doing, it would facilitate the effective prevention and detection of such malfeasance. Furthermore, it would enable the GCF to safeguard the resources entrusted to its care and ensure that those resources are deployed effectively and efficiently.

II. Purpose

4. The purpose of this Policy is to empower anyone covered by its provisions to report suspicions of Wrongdoing in good faith and without fear of retaliation so that the GCF can effectively protect its interests, resources, and mission by detecting and mitigating financial and reputational risks as early as possible.

III. Definitions

5. For the purposes of this Policy, the following terms are defined as follows:

- (a) **“Board”** means Board of the Green Climate Fund;
- (b) **“Board-appointed Official”** means the Executive Director, the Head of the Independent Evaluation Unit, the Head of Independent Integrity Unit, and the Head of Independent Redress Mechanism, who are appointed by the Board;
- (c) **“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;
- (d) **“Counterparty”** is any party that contributes to, executes, implements, bids for, or in any way participates in Fund-related Activities, including receiving a grant, loan, or other form of financing or support from the Fund. Counterparties include a contributor, Accredited Entity, Direct Access Entity, Executing Entity, delivery partner, fiscal agent, financial intermediary, vendor, and (for the purpose of this Policy) any entity within or

- to which the Secretariat directly disburses GCF resources, including for the Readiness and Preparatory Support Programme;
- (e) **“Covered Individual”** means 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;
 - (f) **“Evidence”** means any physical object, record, document in any form, testimony, or other information that tends to establish the existence or non-existence of an allegation or fact;
 - (g) **“External Members”** means an expert serving as an external member on a panel or group established by the Board;
 - (h) **“External Party”** means 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. An External Party may be an individual or an entity, and may include Counterparties;
 - (i) **“External Whistleblowers and Witnesses”** are External Parties who are Whistleblowers or Witnesses, as defined in this Policy;
 - (j) **“False or Malicious Report”** means an inaccurate or misleading report that is made recklessly, or knowingly or deliberately for the purpose of gaining undue advantage or causing harm to a person or entity;
 - (k) **“Fund-related Activity”** means any activity which is financed, administered, or supported by the Fund, either with its own resources or those of others, or any activity that materially affects or may affect or otherwise be relevant to the Fund;
 - (l) **“GCF Personnel”** means any GCF Staff and any other individual contracted and/or engaged by the GCF to perform official functions for the GCF, excluding Board-appointed Officials and External Members;³
 - (m) **“Human Resources Legal Framework”** means all policies, instructions, procedures, and guidance governing or instructing the conduct of GCF Staff;
 - (n) **“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;⁴
 - (o) **“Retaliation against Whistleblowers or Witnesses”** 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;
 - (p) **“Subject of an Investigation”** means a person who is suspected to have condoned, encouraged, participated, or engaged in a Wrongdoing that the IIU is investigating either directly or by proxy;
 - (q) **“Staff”** means all persons appointed to a post in GCF under a letter of appointment (individually, a “Staff Member”);

³ The categories of “trainees” and “volunteers” are not currently within the GCF legal framework. Should new categories of Personnel be introduced in the future, these would be considered as “individuals contracted by the GCF and engaged by the GCF to perform Fund-related activities.”

⁴ Decision B.12/31, paragraph (h) *Interim Policy on Prohibited Practices*; Decision B.18/10 *Anti-Money Laundering and Countering the Financing of Terrorism Policy*. A further Policy on Prohibited Practices has been developed for adoption by the Board.

- (r) **“Whistleblower”** is any person or entity, who, in good faith and on reasonable grounds, reports, attempts to report, is believed to be about to report, or is believed to have reported suspected Wrongdoing (including concerns of suspected Wrongdoing);
- (s) **“Wrongdoing”** means conduct that violates GCF policies or which involves significant risk to the GCF because it is harmful to its interests, reputation, operations, or governance. Wrongdoing includes but is not limited to Misconduct, Prohibited Practices, and Conflicts of Interest; and
- (t) **“Witness”** means 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.

IV. Scope and Applicability

6. This Policy applies to Whistleblowers and Witnesses who report suspected Wrongdoing as defined by this Policy. Reports of suspected Wrongdoing concerning matters within the 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 Divisions, Offices, or Units of the GCF or other authorities lawfully exercising jurisdiction. Complex reports involving multiple concerns may be handled by more than one GCF Division, Office, or Unit or authority.

7. Whistleblowers or Witnesses may include persons who bring allegations and information in a grievance, complaint, or reconsideration request to the Independent Redress Mechanism (“IRM”) which amount to suspected Wrongdoing.

8. Any person or entity who makes a False or Malicious Report, is not protected by this Policy and may be subject to sanctions or disciplinary action in accordance with relevant GCF policies and guidelines, and the provisions of any contractual agreements existing between the GCF and the person or entity.

V. General Principles

9. The GCF shall not tolerate Retaliation against Whistleblowers and Witnesses. Retaliation against Whistleblowers and Witnesses is a Prohibited Practice.

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.

11. The GCF including the IIU shall take all available measures within the capacities of the Fund to protect Whistleblowers and Witnesses who have made a report or cooperated with an investigation in good faith and with reasonable belief that the report, information, or evidence provided is true.

12. Any person may anonymously report suspected Wrongdoing or provide evidence or information with regard to an investigation.

13. Subject to paragraphs 44 and 45, the GCF shall keep confidential the identities of Whistleblowers and Witnesses, and their close family members and associates (if they so request). Such protection shall be afforded even in the event that a report or information of suspected Wrongdoing turns out to be not well-founded, misguided, or incorrect, or that the report or information does not lead to a final determination by the GCF that a Wrongdoing has occurred.

14. The GCF shall take reasonable measures within the capacities of the Fund to ensure that the basic rights of any person implicated by a report of Wrongdoing are respected.
15. Reporting suspected Wrongdoing in no way protects a Whistleblower or Witness from sanctions arising from their own Wrongdoing. In other words, blowing the whistle is no “escape hatch” for complicity in Wrongdoing. However, depending on the circumstances,⁵ their reporting and degree of cooperation shall be taken into consideration in determining the appropriate sanction or other remedy.
16. All Covered Individuals have a duty to refuse to participate in any Wrongdoing.

VI. Reporting and Investigation of Suspected Wrongdoing

17. Any person or entity may report to the IIU allegations of suspected Wrongdoing as defined by this Policy. 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.
18. Subject to protections available, Covered Individuals have a duty to report suspected Wrongdoing as soon as possible after becoming aware of the suspected Wrongdoing in relation to any Fund-related Activity. No approval, authorizations or clearance shall be necessary for GCF Personnel to report suspected Wrongdoing.
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.
20. In accordance with the Interim Policy on Prohibited Practices of the GCF and any succeeding Policy pertaining thereto, Counterparties are obligated to promptly inform the Fund 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. This obligation is subject to the terms and conditions of any prevailing legal agreements with the GCF.
21. Except in the situations described in paragraphs 22 and 23 below, reports and information referred to in paragraphs 17–20 above, shall be sent to the IIU through any of the following points of contact on the proviso that any changes regarding the contact details shall be communicated and disseminated appropriately:

Email:	integrity@gcfund.org
Hotline:	+82 32 458 6155
Facsimile:	+82 32 458 6095
Mailing Address:	Independent Integrity Unit Green Climate Fund Songdo International Business District 175 Art Center-daero Yeonsu-gu, Incheon 22004 Republic of Korea

22. Where a report of suspected Wrongdoing is made against GCF Personnel, a Board-appointed Official (excluding the Executive Director and the Head of IIU), or an External Member of GCF Panels or Groups, or their immediate family members, such report shall be made to the Head of IIU. Reports of suspected Wrongdoing made against a GCF Personnel

⁵ In some instances, Wrongdoing may have been coerced.

working under the authority of the Head of the IIU may be made to the Head of the IIU, or to the Chair of the EAC on an interim basis until other mechanisms are established.⁶

23. Reports of suspected Wrongdoing regarding a Co-Chair, Board member, alternate member, Adviser, the Executive Director, the Head of the IIU, or their respective immediate family members shall be submitted to the Chair of the EAC who shall bring any such report to the attention of the EAC for its consideration in accordance with the procedures to be determined for such a case. If the subject of the report of suspected Wrongdoing involves a member of the EAC, then such a member shall recuse him/herself from the deliberations of the EAC. If it involves the Chair of the EAC, the other members shall elect another Chair to facilitate the deliberations.

24. Reports of suspected Wrongdoing referred to in paragraphs 22 and 23 above shall be submitted in writing and in confidence to the Chair of the EAC through the following contact points:

Email: EAC-Chair@gcfund.org
Mailing Address: Chair of the Ethics and Audit Committee
Green Climate Fund
175 Art Center-daero
Yeonsu-gu, Incheon 22004
Republic of Korea

25. Persons or entities reporting suspected Wrongdoing shall do so in good faith and provide where possible any information or evidence in their possession that would support a reasonable belief that Wrongdoing may have occurred. Prior to making a report, such persons or entities are not required to evaluate or to determine whether a report that they intend to make meets any threshold of seriousness or gravity. Reporting persons or entities are not required to prove the suspected Wrongdoing or to meet any evidentiary requirements.

26. In order to assist the successful conduct of investigations, reports should be as specific as possible. To the extent possible, they should include such details as:

- (a) The type of suspected Wrongdoing;
- (b) When, where, and how the suspected Wrongdoing occurred; and
- (c) Who was involved and may have knowledge of the matters being reported.

27. Relevant documents or other evidence should be included with the report or provided as soon as possible. However, the absence of any of the details above should not prevent reporting, nor shall it prevent the IIU or any other authority competent for the investigation from investigating reports of suspected Wrongdoing.

28. Reports of suspected Wrongdoing and any accompanying information or evidence may be made in any language. Where a report is not made in English, the IIU shall endeavour to provide translation or interpretation as required.

29. Protections provided in Section 9.1 below shall apply to persons providing information regarding suspected Wrongdoing. A system to receive and respond to anonymous reports will be available to facilitate anonymous reporting.

30. Persons who intend to report suspected Wrongdoing and who are uncertain about the rules regarding reporting, or regarding any matter covered by this Policy, may seek confidential advice from the IIU. Covered Individuals may also seek advice on specific cases from the IIU or

⁶ As stipulated in the Ethics and Conflicts of Interest Policy for Board-Appointed Officials, the Secretariat should establish a mechanism or procedures for reports of suspected Wrongdoing made against a GCF Staff working under the authority of the Head of the IIU. Until such a mechanism or procedure is established, such reports should be made to the Ethics and Audit Committee.

the Office of General Counsel regarding the interpretation or application of this Policy. GCF Personnel, External Members, or Board-appointed Officials may also seek confidential advice from other Divisions, Offices, or Units as may be established within the GCF Secretariat with responsibility for counselling on ethics or mediation.

31. Reports of suspected Wrongdoing shall be handled in accordance with the relevant GCF policies and standards. The IIU treats seriously and thoroughly investigates reports of suspected Wrongdoing in a manner that is independent and objective by conducting administrative fact-finding investigations, free of control or influence by any person or entity, and with scrupulous adherence to the principles of fairness and due process.

32. In instances where reports of suspected Wrongdoing are determined not to fall under the authority of the IIU, the IIU may refer the person reporting to another body within or external to the GCF as appropriate.

VII. Reporting and Investigation of Retaliation

33. Any Whistleblower or Witness who believes that he or she may suffer or has suffered from retaliation as a consequence of reporting a suspected Wrongdoing or for cooperating with an IIU investigation should report this concern to the IIU through the channels provided in paragraphs 21 or 24 above, as appropriate.

34. Reporting and investigation of Retaliation follows the same rules and procedures as provided in Section VI of this Policy.

35. Where, in the context of a challenge to an act or decision of the GCF, a Whistleblower or Witness who is GCF Personnel, an External Member or a Board-appointed Official has made a prima facie case of retaliation by demonstrating that he or she has reasonable belief that his or her report of suspected Wrongdoing or cooperation with an investigation into Wrongdoing, is or was a contributing factor in the taking of the challenged detrimental action or decision by the GCF, the burden of proof shall shift to the GCF to show, by clear and convincing evidence, that the same action would have been taken or threatened in the absence of the report or cooperation.

36. When assessing whether a Covered Individual or Counterparty has engaged in Retaliation against a Whistleblower or a Witness, the IIU or any other authority competent for the relevant investigation shall assess whether:

- (a) the Whistleblower or Witness has made a prima facie case of retaliation by demonstrating that he or she has reasonable belief that his or her report of suspected Wrongdoing, or cooperation with an investigation into Wrongdoing, is or was a contributing factor in the taking or threat of the challenged detrimental action by such Covered Individual or Counterparty; and
- (b) such Covered Individual or Counterparty has shown, by clear and convincing evidence, that the same action would have been taken or threatened in the absence of the report or cooperation.

VIII. Cooperation with Investigations

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 authorisation of or clearance by any Supervisor or other person, Division, Office, or Unit of the GCF, and failure to cooperate may result in disciplinary measures as provided in the relevant GCF policies and guidelines.

38. In accordance with the relevant GCF principles and policies, Counterparties are obligated to cooperate fully with the Fund in any Fund investigation into reports of suspected Prohibited Practices related to a Fund-related Activity, and take all appropriate measures to ensure the full cooperation of relevant persons and entities subject to such investigation, including, in each case, allowing the Fund to meet with relevant persons and to inspect all of their relevant accounts, records, and other documents and have them audited by or on behalf of the Fund. This obligation is subject to the terms of any prevailing legal agreements with the GCF.
39. The IIU may request other persons who are not Covered Individuals or Counterparties to cooperate as Witnesses in investigations.
40. All Witnesses to IIU investigations shall cooperate in good faith and provide information or evidence which they believe to be true.

IX. Protections and Remedies for Whistleblowers and Witnesses

9.1 Anonymity and Confidentiality

41. Any person may submit a report of suspected Wrongdoing anonymously. Whistleblowers or Witnesses may request confidentiality regarding their identity, the identity of their close family member(s) or associate(s), and specific information conveyed at, during, or after an investigation. The IIU will honour confidentiality requests to the extent possible within the legitimate needs of investigation.
42. In adherence to GCF policies and procedures, the IIU will protect the identities of and confidential information provided by Whistleblowers and Witnesses from unauthorized disclosure before, during, and after an investigation as far as possible using all available means, including physical, electronic, and procedural controls.
43. The IIU will, during an investigation, take appropriate measures to protect the confidentiality of any non-public information associated with an investigation, and will take appropriate measures to prevent the unauthorised disclosure of investigative findings. Under certain circumstances, the IIU may also keep confidential the identities of investigators involved in an investigation.
44. In cases where the disclosure of confidential information referred to in paragraphs 42 and 43 may be legitimately necessary to pursue an investigation, the IIU shall secure the explicit consent of Whistleblowers, Witnesses, and any other party to an investigation to whom confidentiality has been granted.
45. In exceptional circumstances, and without prejudice to the privileges and immunities of the GCF, the GCF may disclose information referred to in paragraphs 42 and 43 when such disclosure is required of the GCF in judicial proceedings or to meet other legal obligations such as those imposed by law enforcement authorities, or when the GCF pursues sanctions or disciplinary actions in response to a report which has been determined as being false and malicious. In such eventualities, the GCF shall inform the Whistleblower, Witness, or any other party protected under paragraphs 42 and 43 about the need for disclosure, within a reasonable timeframe prior to the disclosure.
46. The IIU will have sole access to investigation files and records, and the authority to determine whether such files and records, unedited or redacted, may be disclosed to individuals other than IIU personnel on a need-to-know basis and subject to their obligation to keep confidentiality. Authorised staff of IIU who have a conflict of interest in relation to, or who have recused themselves from, an investigation shall not be privy to any information on such investigation.

47. IIU staff involved in an investigation in any capacity are required to preserve and protect the confidentiality of information related to investigations, including the identity of the subjects of investigation, Witnesses, or other parties concerned.

48. Whistleblowers shall be informed of the outcome of the review or investigation by IIU into the matter, including whether suspected Wrongdoing has been substantiated and whether disciplinary measures, sanctions, or other measures have been taken. The extent of such information to be informed shall be subject to the rules of the Information Disclosure Policy of the GCF.

9.2 Protections and Remedies for Covered Individuals

49. Whistleblowers and Witnesses who are Covered Individuals will be accorded, at their request, interim protection without delay, before, during the course of and pursuant to a review or investigation as necessary to safeguard their safety and well-being, in accordance with the Human Resources Legal Framework or any other GCF policy and procedures.

50. Where there is reasonable concern that a Covered Individual who is deemed to be a Whistleblower or Witness, or his or her close family member(s) or associate(s), may suffer, or are suffering, from retaliation (in connection with his or her report of suspected Wrongdoing) which may involve threatened or actual harm to personal security and well-being, the IIU shall recommend to the GCF Executive Director to take protective measures as appropriate to ensure the personal safety and well-being of that Covered Individual, his or her close family member(s) or associate(s).

51. Where Retaliation against a Whistleblower or Witness who is a Covered Individual, other than a Board-appointed Official or a Board member, alternate Board member, or Adviser, has been substantiated through investigation, the Covered Individual may request, and the IIU may recommend, that the GCF implement remedies. The IIU will consult with the Executive Director or the relevant Heads of Independent Units, as appropriate, with regard to the practicability, proportionality, and compliance with international administrative law of remedies which the IIU may recommend. Remedies include rescission or cessation of the retaliatory action and, if relevant, reinstatement to a post or reissuance of contract, and that the GCF pay compensation in an amount reasonably necessary to compensate the said Whistleblower or Witness for the actual damages suffered. The Executive Director, or the Head of the relevant Independent Unit, as appropriate, shall determine and require the GCF to execute the remedy. In the event the Executive Director, or the Head of the relevant Independent Unit, as appropriate, intends to depart from IIU's recommendations because he or she finds for good cause that such a remedy would not be practicable or in the interest of GCF, he or she shall propose alternative remedies to the Chair of the EAC for approval. The Chair of the EAC shall seek the views of the IIU before making any final determination on the remedies.

52. Where Retaliation against a Whistleblower or Witness who is a Board-Appointed Official or a Board Member, Alternate Board Member, or Adviser has been substantiated through investigation, he or she may request, and the EAC may recommend that the GCF implement remedies. Such remedies may include the measures identified in paragraph 51 of this Policy and shall be subject to approval by the Board for implementation by the GCF.

53. Where Retaliation against a Whistleblower or Witness who is an IIU Personnel has been substantiated through investigation, the IIU Personnel may request remedies directly to the EAC, which shall determine the remedies which may include the measures identified in paragraph 51 of this Policy, to be implemented by the GCF.

54. The GCF shall ensure that the protection or protective measures which are determined in accordance with Paragraphs 49 and 50 and the remedies determined pursuant to Paragraphs 51 to 53 are implemented without delay.

9.3 Protections and Remedies for External Whistleblowers and Witnesses

55. External Whistleblowers and Witnesses are entitled to the protection provided in this Section and Section 9.1 above.

56. The GCF shall endeavour to ensure that external Whistleblowers and Witnesses are protected from Retaliation by Covered Individuals. Covered Individuals who are found to retaliate against External Whistleblowers and Witnesses shall be subject to corrective or disciplinary measures or sanctions, as applicable, in accordance with GCF policies and guidelines. A Counterparty who is found to have directly or indirectly condoned, encouraged, participated, 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 which may be concluded between the GCF and the Counterparty.

57. Where an External Whistleblower or Witness, his or her close family member(s) or associate(s) may or does suffer Retaliation because of a report of suspected Wrongdoing or cooperation with an IIU investigation, 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.

58. Where Retaliation against an External Whistleblower or Witness by a Covered Individual or a Counterparty has been substantiated through a GCF investigation, and corrective or disciplinary measures have been imposed against a Covered Individual in accordance with paragraph 56, or sanctions have been imposed against a Counterparty, the IIU, in consultation with the EAC, may recommend that the GCF or the Counterparty take appropriate remedies for the benefit of such External Whistleblower or Witness. The GCF shall ensure that such remedies are implemented by the Secretariat without delay. However, in the event that the Secretariat is unable to implement the recommended remedies, the Secretariat shall inform the EAC immediately to determine the appropriate course of action.

X. External Reporting

59. Protections against Retaliation shall be extended to a Covered Individual who reports suspected Wrongdoing to an entity outside of the established internal mechanisms where that person can show that:

- (a) Such reporting is necessary so as to avoid:
 - (i) A significant threat to public health and safety;
 - (ii) Substantive damage to GCF operations; or
 - (iii) Violations of national or international law;
- (b) The established internal mechanisms are inadequate because:
 - (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
 - (c) The Covered Individual does not accept payment or any other benefit from any party for such report.
60. External reports made in accordance with paragraph 59 of this Policy 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.

XI. Procedural Safeguards

61. The procedural safeguards for any Whistleblower, Witness, or Subject of an investigation shall be ensured throughout an investigation in accordance with international best practices as elaborated in the investigative standards and procedures of the IIU. Procedural safeguards shall include that:
- (a) 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; and
 - (b) In keeping with the principle of fair hearing, no findings shall be made in respect of an implicated person or entity unless that person or entity has had the opportunity to respond to the report of suspected Wrongdoing.
62. 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.
63. Nothing in this Policy shall affect or shall be construed as a limitation or waiver of the privileges and immunities enjoyed by the GCF in accordance with the terms of legal agreements concluded between the GCF and relevant countries.

XII. Communication, Capacity Building, and Cooperation

12.1 Communications and Capacity Building Actions

64. The IIU will proactively make known and communicate widely this and other integrity policies and procedures of the GCF to Covered Individuals, Counterparties, and other stakeholders through all available means and as far as possible. It shall ensure that channels for reporting suspected Wrongdoing are easily accessible and available, as far as possible in local languages of concerned groups or communities.
65. To further the effective implementation of this Policy, the IIU will conduct integrity training in coordination and cooperation with relevant Divisions, Offices, and Units of the GCF Secretariat, Counterparties, and other stakeholders. The IIU will 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.

66. The IIU will provide policy and best practice advice and support to Accredited Entities and other delivery partners in developing and implementing their own whistleblowing policies and procedures with regard to Fund-related Activities.

12.2 Cooperation Arrangements

67. The IIU shall closely cooperate to prevent and investigate suspected Wrongdoing with the relevant departments of Accredited Entities. The terms of that cooperation will be stipulated in bilateral agreements between the IIU and Accredited Entities.

68. As far as possible, the IIU will seek to foster collaboration with other international climate financing institutions, funds, and Counterparties to maximise effectiveness and efficiency with regard to communications and capacity building actions provided in Section 12.1.

69. The IIU shall cooperate and coordinate with the IRM of the GCF to maximise the effectiveness of this Policy. 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. In doing so, the IRM will, to the extent possible, give effect to the principles contained in this Policy. 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.

XIII. Policy Administration, Monitoring, Reporting, and Review

70. The IIU shall be responsible for the implementation of this Policy. The IIU shall collaborate with the Secretariat to advise and ensure the effective implementation of the Policy including regular engagement and communication within the scope of the Policy, and to ensure that obligations of Counterparties stipulated in this Policy are provided in the contractual agreements between the GCF and Counterparties.

71. The IIU shall report on an annual basis to the Board. Before doing so, the IIU shall communicate the report to the Executive Director for information, who shall have the possibility to provide comments for consideration by the IIU and the Board.

72. The IIU shall make regular public reports on its implementation of this Policy. The IIU shall maintain and publicly disclose a case registry of reports of suspected Wrongdoing, within the limitations of this Policy, and in accordance with GCF policies and standards regarding information disclosure.

73. The IIU shall proactively monitor and review the implementation of this Policy and the effectiveness of Whistleblower and Witness Protection in Fund-related Activities following a risk-based approach. Such monitoring activities and reviews may involve public consultations. 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.

74. 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. 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.



XIV. Effective Date

75. This Policy shall come into effect upon the approval of the Board of the GCF from XX October 2018.
