



**GREEN  
CLIMATE  
FUND**

**Meeting of the Board**  
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Provisional agenda item 9

**GCF/B.45/Inf.05**

**8 June 2026**

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# Report on the activities of the Independent Integrity Unit

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## **Summary**

This document contains the Report on the Activities of the Independent Integrity Unit for the forty-fifth meeting of the GCF Board with a reporting period of 1 January to 31 May 2026.

## I. Overview

1. This report provides an update on key activities of the Independent Integrity Unit (IIU) in implementing its 2025-2027 Work Programme and Budget as approved by the Board<sup>1</sup> during the reporting period of 1 January to 31 May 2026.

## II. Key IIU Activities during the Reporting Period

*Table 1. Actions Taken Related to Strategic Objective 1*

<b>Strategic Objective 1: To foster a strong culture of integrity by supporting collaboration and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.</b>	
2025-2027 Work Programme Item	Actions during the Reporting Period
Provide advisories on integrity policy implementation and compliance matters	<b>Advisories on Conflicts of Interest.</b> IIU issued two advisories on Conflict of Interest to External Members of GCF Panels and Groups during the reporting period.  In addition, IIU has been supporting the Secretariat in the setup of a comprehensive risk register.
Advise/support the Secretariat in the preparation of the Revised Accreditation Framework, including contractual agreements with partners	The IIU reviewed four legal arrangements, including Funded Activity Agreement and Readiness Framework Agreement.
Conduct reviews of the Policy on Prohibited Practices (PPP) and the Policy on the Protection of Whistleblowers and Witnesses (PPWW) in coordination with relevant GCF Secretariat offices	<b>PPP Review.</b> The review is ongoing, including in-depth consultations with relevant Secretariat functions.  <b>PPWW Review:</b> In view of other complex ongoing integrity work, the review is planned to commence beginning of 2027.

*Table 2. Actions Taken Related to Strategic Objective 2*

<b>Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practices and employs innovative integrity solutions in the detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.</b>	
2025-2027 Work Programme Item	Actions during the Reporting Period
Develop the second phase of the Integrity Toolkit	<b>Integrity Toolkit Development.</b> Content development for the Integrity Toolkit began in January, starting with extensive stakeholder consultations with Direct Access Entities and storyboard and visual elements development.

<sup>1</sup> As adopted by Board decision B.40/12.



<b>Strategic Objective 2: To be a learning institution and thought leader in climate finance integrity that uses best practices and employs innovative integrity solutions in the detection and mitigation of integrity risks, contributing to the development of robust governance frameworks.</b>	
2025-2027 Work Programme Item	Actions during the Reporting Period
Conduct the Peer Learning Programme	<b>Peer Learning Programme.</b> Monthly meetings of the 2025-2026 Peer Learning Programme on Climate Finance Integrity for DAEs continued, with sessions covering accessible whistleblower mechanisms, conflicts of interest, and AML/CFT. The programme will continue until its closing in September 2026.
Develop the first phase of integrity e-learning modules for AEs.	<b>Market Research.</b> IIU, along with the GCF Procurement team, conducted market research to identify suitable providers in preparation for the development of two new integrity e-learning modules later this year.
Organise and hold the 4 <sup>th</sup> GCF Integrity Forum	<b>Regional Workshop in Central America and the Caribbean.</b> Due to the ongoing uncertain situation in the Middle East, IIU and IRM decided to postpone the biennial Integrity Forum until 2027 and instead hold a regional workshop for DAEs and CSOs in Central America and the Caribbean. This three-day workshop will target 20 DAEs and will take place from 15-17 September 2026.

**Table 3. Actions Taken Related to Strategic Objective 3**

<b>Strategic Objective 3: To be recognised as a trusted mechanism, empowering stakeholders involved in Fund-related activities and others to report suspected integrity violations, and to undertake professional, impartial, and timely investigations while effectively supporting GCF's administration of justice and ARE framework.</b>	
2025-2027 Work Programme Item	Actions during the Reporting Period
Conduct effective and professional investigations to support the administration of justice and ARE framework	<b>Cases Opened.</b> During the reporting period, IIU opened 26 new cases, including 17 cases related to GCF projects and programmes (external) and 9 misconduct cases (internal). <b>Cases Closed.</b> IIU closed a total of 15 cases (10 external and 5 internal) during the reporting period. Out of these 15 closed cases, 3 were substantiated (2 external and 1 internal).
Notify the Secretariat of internal control gaps or project/programme-related risks identified during investigative activity	<b>Project Implication Advisories.</b> IIU issued one Project Implication Advisory (PIA), aimed to inform the Secretariat of project- and counterparty-related risks for monitoring, mitigation and financial accounting/reconciliation purposes.



## Annex I: Investigations

*Table 4. All Opened and Closed Cases (including respective years of closure)*

Year Received	Cases Opened	Year Closed					# of Open Cases
		2022	2023	2024	2025	2026	
2022	31	14	11	4	2		-
2023	32		15	10	4	2	1
2024	49			19	17*	3	12**
2025	45				8	8	29
2026	26					2	24
<b>Total</b>	<b>183</b>	<b>14</b>	<b>26</b>	<b>33</b>	<b>31</b>	<b>15</b>	<b>66</b>

\* One 2024 case was reopened and closed in 2025.

\*\* One 2024 case was reopened in 2025.

*Table 5. Opened and Closed External Cases (including respective years of closure)*

Year Received	Cases Opened	Year Closed					# of Open Cases
		2022	2023	2024	2025	2026	
2022	13	4	5	2	2		-
2023	15		5	5	3	2	-
2024	19			7	10	1	1
2025	23				4	5	14
2026	17					2	15
<b>Total</b>	<b>87</b>	<b>4</b>	<b>10</b>	<b>14</b>	<b>19</b>	<b>10</b>	<b>30</b>

*Table 6. Opened and Closed Internal Cases (including respective years of closure)*

Year Received	Cases Opened	Year Closed					# of Open Cases
		2022	2023	2024	2025	2026	
2022	17	9	6	2			-
2023	16		9	5	1	0	1
2024	29			11	7*	2	11**
2025	21				3	3	15
2026	9					0	9
<b>Total</b>	<b>92</b>	<b>9</b>	<b>15</b>	<b>18</b>	<b>11</b>	<b>5</b>	<b>36</b>

\* One 2024 case was reopened and closed in 2025.

\*\* One 2024 case was reopened in 2025.

*Table 7. Count of Cases Opened by Type*

Type of Cases	2022	2023	2024	2025	2026
<b>External</b>	<b>13</b>	<b>15</b>	<b>19</b>	<b>23</b>	<b>17</b>
Abuse	2	2	5	3	1
Collusion	-	1	-	1	1
Conflict of Interest	3	-	-	2	2



Type of Cases	2022	2023	2024	2025	2026
Corruption	1	2	2	2	4
Fraud	1	5	4	7	1
Obstructive Practice	-	-	1	-	-
SEAH	1	1	1	1	1
Other Project-Related Reports	5	4	6	7	7
<b>Internal</b>	<b>17</b>	<b>16</b>	<b>29</b>	<b>21</b>	<b>9</b>
Abuse	1	1	-	2	-
Abuse of Authority	6	6	3	7	3
Collusion	1	-	1	-	-
Conflict of Interest	-	-	8	1	-
Corruption	-	1	1	-	-
Fraud	1	1	1	-	-
Harassment	3	5	9	7	4
ML/TF	-	-	-	1	-
Retaliation against Whistleblowers and Witnesses	-	-	1	-	-
SEAH	-	2	-	-	-
Other Misconduct	5	-	5	3	2
<b>Non-Integrity Violation</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>Other</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>31</b>	<b>32</b>	<b>49</b>	<b>45</b>	<b>26</b>

Table 8. Count of Cases Closed by Type

Type of Cases	2022	2023	2024	2025	2026
<b>External</b>	<b>6</b>	<b>13</b>	<b>14</b>	<b>19</b>	<b>10</b>
Abuse	-	3	2	5	1
Collusion	-	1	-	1	-
Conflict of Interest	1	1	1	1	-
Corruption	1	2	2	-	2
Fraud	-	2	2	6	1
Obstructive Practice	-	-	1	-	-
SEAH	1	1	1	-	1
Other Project-Related Reports	3	3	5	6	5
<b>Internal</b>	<b>15</b>	<b>17</b>	<b>18</b>	<b>11</b>	<b>5</b>
Abuse	1	-	-	-	1
Abuse of Authority	4	6	3	3	2
Collusion	-	-	1	-	-
Conflict of Interest	3	-	1	2	1
Corruption	-	1	-	-	-
Fraud	2	1	1	1	-
Harassment	2	6	9	2	-
ML/TF	-	-	-	1	-
SEAH	-	1	1	-	-
Other Misconduct	3	2	2	2	1
<b>Non-Integrity Violation</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>Other</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>23</b>	<b>31</b>	<b>33</b>	<b>31</b>	<b>15</b>

## Annex II: List of Outreach & Capacity-Building Events

*Table 9. Outreach & Engagement Activities from 1 January to 31 May 2026*

Type of Event	Event Title	Date	Audience
Virtual Workshop	Peer Learning Programme workshop on accessible whistleblower mechanisms	28 January	Direct Access Entities
Virtual Workshop	Peer Learning Programme workshop on conflicts of interest	25 February	Direct Access Entities
In-Person Meeting	Onboarding session for GCF liaison officers	26 February	GCF Liaison Officers
In-Person Meeting	Meet and Greet with Direct Access Entities at B.44	24 March	Direct Access Entities
In-Person Meeting	Introduction of the Independent Units to new Accredited Entities at B.44	27 March	Accredited Entities
Virtual Workshop	Peer Learning Programme workshop on integrity in GCF projects	17 March	Direct Access Entities
Virtual Workshop	Peer Learning Programme workshop on AML/CFT	23 April	Direct Access Entities
Virtual Workshop	Peer Learning Programme workshop on developing knowledge products	28 May	Direct Access Entities