



**GREEN
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2021 Annual Implementation Report on the Policy on the Protection of Whistleblowers and Witnesses

Summary

This document reports on the progress made in the implementation of the Policy on the Protection of Whistleblowers and Witnesses adopted in decision B.BM-2018/21. The report assesses and measures the actions taken to implement the Policy in the period from 01 January to 31 December 2021.

I. Policy Overview

1. The *Policy on the Protection of Whistleblowers and Witnesses* (hereafter referred to as “the Policy”) was adopted by the GCF Board by decision B.BM-2018/21 and became effective as of 21 December 2018. The Policy aims to empower anyone covered by the Policy to report to the GCF suspicions of Wrongdoing in Fund-related Activities without fear of retaliation by providing for accessible and secure reporting channels and for Whistleblower and Witness protection as necessary. The Policy also serves to promote institutional accountability and to aid the GCF in safeguarding its interests, resources, and mission by detecting and mitigating financial and reputational risks.
2. In accordance with paragraph 71 of the Policy, the Independent Integrity Unit (IIU) is responsible for reporting to the Board on an annual basis the implementation status of the Policy while also disseminating the report to the Executive Director (ED) for his/her comments and cognizance. The first implementation report was issued for the year 2019, while the second report was for the year 2020. This 2021 Annual Implementation Report is the third report.
3. The report aims to provide the assurance that GCF is implementing the requirements of the Policy in an accountable and transparent manner in 2021.

II. Effective Reporting of Suspected Wrongdoing

4. In 2021, whistleblowing activity comprised a total of eight cases¹ reported to the IIU, out of which two reports were submitted by GCF Personnel, one report was communicated by an Accredited Entity (AE), and five reports were made by third parties.
5. By type of reports, five were related to GCF projects and programmes and three concerned staff misconduct. None of the reports were determined to be made in bad faith. Based on the information available to the IIU, it was also noted that no External Reports were made directly to any external body outside the GCF. All reports were directly addressed to the IIU.
6. In 2021, IIU observed that there was a preference for Whistleblowers to submit their reports to the IIU directly through email, with one Whistleblower submitting the report anonymously. Reports were made in a timely manner, without any substantial delays, and based on a reasonable belief that the wrongdoing had occurred.
7. As in 2019 and 2020 respectively, information regarding the number and typology of reports made to the Chair of the Ethics and Audit Committee (EAC) of the Board were not reflected in the reports to the Board.
8. In 2021, the Independent Redress Mechanism (IRM) received two new complaints and has processed two ongoing complaints and considered seven pre-cases. A pre-case refers to communication from an external stakeholder to the IRM that is registered in the Case Management System as a pre-case. The communication itself may or may not mature into a complaint and compared to the previous reporting period, a slight decrease in the number of pre-cases can be observed. The summary of all communications and their respective status is available on the IRM’s official website: [History of the IRM Pre-Cases | Independent Redress Mechanism | Green Climate Fund](#). The IIU maintains a close collaboration with the IRM and provides advisory services on matters pertaining to its mandate, when required.

¹ As of 03 February 2022, of the total eight cases received in 2021, five cases were closed (unsubstantiated) by the IIU; one case was referred to an Accredited Entity for their review and investigation in accordance with GCF contractual obligations; one case was reported to the IIU by an Accredited Entity, which is concluding their investigation; and one case is pending closure by the IIU.

III. Effective Whistleblowing Avenues

9. The GCF continues to provide clear and easy-to-access avenues for reporting Wrongdoing. The IIU's website has a dedicated section on reporting, allowing stakeholders to familiarise themselves with the process. More specifically, the webpage outlines what Wrongdoing constitutes and what mechanisms are in place for reporting, enabling stakeholders to report suspicions of Wrongdoing via telephone, email, postal mail, or online form. In addition, IIU's contact information is also available on all webpages of funding proposals, thereby increasing the awareness and transparency of the reporting process.

10. To facilitate the reporting process among various stakeholders and to allow reporting in multiple languages, the IIU has also created a list that provides reporting mechanisms of AEs. Presently, the list includes 47 AEs and can be updated to reflect the latest developments and metrics around AEs. Since reporting avenues represent a crucial piece of information, the list should be updated frequently to avoid any gaps between the official list of AEs vis-à-vis the one maintained by the IIU. The IIU will collaborate with relevant units in the Secretariat to come up with the most efficient way of updating the AE contact list.

11. As far as cooperation with the Secretariat is concerned, as per paragraph 70 of the Policy, the IIU maintains a close collaboration with relevant stakeholders across the Secretariat. When requested, the IIU promptly provides advisory services while considering the reputation of GCF as a top priority. When it comes to Counterparties' ability to fulfill their obligations on whistleblowing matters, the IIU notes that some level of due diligence is performed during the interdivisional review phase of Funded Activities. Nevertheless, to fully comprehend the effectiveness of reporting channels implemented by AEs, Executing Entities, Delivery Partners, and other stakeholders tasked with implementing GCF proceeds at the project level, the IIU needs to further collaborate with the Secretariat to develop a standard assessment mechanism.

IV. Protections and Remedies for Whistleblowers and Witnesses

12. In 2021, the IIU continued to enforce confidentiality requirements rigorously. Source identity was protected, and information provided by Whistleblowers and Witnesses was treated in strict confidence. When the IIU needed to disclose certain information on a need-to-know basis, it obtained consent from relevant parties prior to disclosure. Furthermore, a high level of security was maintained for both electronic and physical information that is stored on premises or electronically.

13. In 2021, there were no requests for interim personal safety/well-being or protection from retaliation with regard to the cases reported to the IIU.

V. Recommended Actions

14. The IIU, being responsible for the implementation of the PPWW, will collaborate with the Secretariat to advise and ensure the effective implementation of the Policy.

15. Following this 2021 Annual Implementation Report, which has reached the third year, IIU will engage with the Independent Evaluation Unit (IEU) as provided under Clause 74 of the PPWW for a review of the effectiveness of the Policy and vis-à-vis new Whistleblower and Witness Protection standards or policies developed and implemented by peer institutions and partners regarding the range of their activities. IIU will endeavour to submit this report to the EAC/Board in 2023 in line with the GCF-wide policy review cycle after consultation with Secretariat.

