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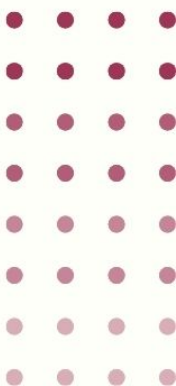
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Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses



June 2024

Annexes to the Final Report: Volume II



GREEN CLIMATE FUND
INDEPENDENT EVALUATION UNIT

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

ANNEXES TO FINAL REPORT – VOLUME II

06/2024

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First Edition

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ABBREVIATIONS

ADB	Asian Development Bank
AE	Accredited entity
AfDB	African Development Bank
AMA	Accreditation Master Agreement
CSO	Civil society organization
DAE	Direct access entity
DP	Delivery partner
EE	Executing entity
GCF	Green Climate Fund
IAE	International accredited entity
IDB	Inter American Development Bank
IE	Implementing entity
IEU	Independent Evaluation Unit
IIU	Independent Integrity Unit
ILO	International Labour Organization
IRM	Independent Redress Mechanism
MoU	Memorandum of understanding
PPWW	Policy on the Protection of Whistleblowers and Witnesses
UNJIU	United Nations Joint Inspection Unit

ANNEXES

Annex 1. EVALUATION CONTEXT AND METHODOLOGY

A. BACKGROUND

The Independent Evaluation Unit (IEU) of the Green Climate Fund (GCF) conducts independent evaluations to inform the GCF Board's decision-making by identifying and disseminating lessons learned. As part of its 2024 workplan, the IEU carried out an Independent Evaluation of Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses, with a focus on the GCF Policy on the Protection of Whistleblowers and Witnesses (PPWW).¹ The evaluation examined the PPWW's coherence with GCF policies and those of comparator organizations and its relevance, effectiveness and sustainability.

In addition to the main evaluation report containing findings, conclusions and recommendations (volume I),² the evaluation team has produced this additional volume of annexes for reference. This annex outlines the evaluation's objectives, context, methodology and associated limitations. The remaining annexes present additional data, analysis and other material supporting volume I.

B. CONTEXT AND MANDATE

The PPWW's primary aim is to allow all parties to report suspected wrongdoing in good faith, free from fear of retaliation. It aims to protect GCF's interests, resources and mission by identifying and mitigating potential risks.

The PPWW defines wrongdoing as conduct that violates GCF policies or poses a significant risk to the GCF by harming its interests, reputation, operations or governance.³ Wrongdoing includes - but is not limited to - misconduct, prohibited practices and conflicts of interest.⁴ The GCF's Independent Integrity Unit (IIU) is charged with handling cases of suspected wrongdoing in the areas within its competence. Other appropriate GCF units and divisions deal with grievances falling outside the IIU's remit.

The Board approved the PPWW in decision B.BM-2018/21 paragraph (a) in 2018. In the months after the approval of the PPWW, the heads of the IIU and the Independent Redress Mechanism (IRM) drafted and signed a memorandum of understanding (MoU).⁵ The MoU's purpose was to

¹ <https://www.greenclimate.fund/sites/default/files/document/policy-whistleblower-protection.pdf>.

² <https://ieu.greenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>.

³ Green Climate Fund, *Policy on Protection of Whistleblowers and Witnesses*, p.3 (Songdo, South Korea, 2018). Available at <https://www.greenclimate.fund/sites/default/files/document/policy-whistleblower-protection.pdf>.

⁴ Misconduct means specific acts of misconduct by GCF staff as provided by the Human Resources Legal Framework, and by Board Members, Alternative Board Members, their Advisers, External Members of GCF Panels and Groups, Board-Appointed Officials, and the Executive Director as provided 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.

⁵ Independent Integrity Unit, "Memorandum of Understanding between the Independent Integrity Unit and the Independent Redress Mechanism of the Green Climate Fund" (2019).

confirm IIU and IRM's mutual understanding of managing allegations or cases of retaliation under the PPWW for situations where the jurisdiction of the IIU and IRM overlap.⁶ In May 2024, the IIU and IRM drafted a further MoU⁷ to extend the provisions of the previous MoU.

In line with its mandate and accountability function, the IIU provides annual reports to the Board on implementing the PPWW. Since the launch of the PPWW, and at the time this evaluation was conducted, the IIU has submitted three annual implementation reports – in 2019, 2020 and 2021. More details on each annual implementation report and its findings can be found in the approach paper⁸ to this evaluation.

C. EVALUATION METHODS

The IEU launched its evaluation of the GCF's Approach to and Protection of Whistleblowers and Witnesses in January 2024 and concluded it in June 2024. Data-collection took place between February and May 2024. The evaluation employed a mixed-methods approach, using both qualitative and quantitative methods. These are summarized below.

1. DESK-BASED REVIEW

The team carried out a desk-based study of documents and data comprising:

- A document review, including a detailed examination of the PPWW and its key provisions and a review of other relevant GCF documents
- A literature review of external documents, reports and studies on whistleblowing policies and practices, including academic and grey literature

These reviews served as a source of contextual information to inform the other methods and as evaluation activities in their own right.

The following sections describe in more detail the approach to each review.

a. Document review

The evaluation team conducted a detailed review and analysis of the GCF PPWW Policy, covering its clarity, completeness and coherence with other internal and external policies. Becoming familiar with the PPWW text was an important part of the document review process, enabling the team to understand GCF's whistleblowing context and benchmark against other organizations' best practices and policies.⁹

In addition to examining the PPWW itself, the evaluation team reviewed key GCF internal documentation related to protecting whistleblowers and witnesses. These included integrity- and non-integrity-related GCF policies and standards, GCF Board documents and decisions, and internal documents detailing relevant processes and operations.

The evaluation team began with a comprehensive list of GCF internal accountability and integrity policies. It then refined its focus on the sources most relevant for a detailed review and comparison with the PPWW. Additional operational documents and guidelines were added to the review list as

⁶ For more details, see Chapter 2 section C5 of the main evaluation report (Volume I).

⁷ Independent Integrity Unit, "Memorandum of Understanding between the Independent Integrity Unit and the Independent Redress Mechanism of the Green Climate Fund", 23 May 2024.

⁸ 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). Available at <https://ieu.greenclimate.fund/sites/default/files/document/ppww-approach-paper.pdf>.

⁹ See section Chapter 1.C.2 below.

they emerged, ensuring the evaluation team fully understood the processes for reporting suspected wrongdoing and other relevant procedures, including those for staff grievances and the IRM.

The document review was shared among team members according to their respective expertise and experience. Key observations from each document were recorded in an evaluation matrix, serving as a summary of essential insights from the review. Collecting all observations in one place allowed team members to identify common themes, draw comparisons and gain a thorough view of the GCF policy landscape.

b. Literature review

In addition to internal GCF documents, the evaluation team reviewed applied, academic and grey literature on whistleblowing policies and practices covering climate finance and other sectors. The review included applied-practice articles from large international organizations and more general best practices from non-governmental organizations. The literature review also included policies and best practices from other sectors beyond climate finance.

c. Methodology for the reviews

The team conducted the document and literature reviews using an adapted version of “framework analysis”, a technique developed by the National Centre for Social Research in the United Kingdom.¹⁰ This matrix-based method facilitates rigorous and transparent data information management within a thematic framework to classify and organize data and information according to key themes, concepts and emerging categories. The evaluation team implemented the following key steps during the desk review:

- Reviewed the range and depth of the data, allowing the team to identify and code initial themes within the assignment's overall topics. These themes were reviewed, reiterated, or refined throughout the analysis as the evaluation team became more familiar with the source data.
- “Tagged” the source material, labelling observations and sections of source reports according to the identified themes to ensure all key evidence was captured and rigorously referenced. This ensured the material could be easily navigated and all observations traced back to their source.
- Sorted and summarized the reviewed material in a comprehensive thematic/evaluation matrix, with a column for every source and a line for each theme identified. All relevant points from every source were assigned to at least one theme, with some points fitting multiple themes. The matrix structure facilitated rapid visual identification of themes frequently associated with one another.

The evaluation matrix summarized observations across various document and literature review sources and allowed team members to easily add observations from other methodologies and make comparisons. Two senior members of the evaluation team reviewed the evaluation matrix and accompanying observations to ensure quality and consistency.

The references to the main evaluation report (volume I) lists all the documents covered by the desk-based review.¹¹

¹⁰ Liz Spencer and others, *Quality in Qualitative Evaluation: Framework for Assessing Research Evidence* (United Kingdom, National Centre for Social Research, Cabinet Office, 2003). Available at https://assets.publishing.service.gov.uk/media/5a8179c1ed915d74e33fe69e/Quality-in-qualitative-evaluation_tcm6-38739.pdf.

¹¹ See <https://ieu.greenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>, pp. 87.

2. BENCHMARKING AGAINST OTHER ORGANIZATIONS AND BEST PRACTICE

The evaluation team benchmarked key aspects of the GCF's PPWW and wider approach to whistleblowing against several comparator organizations and best practices. The benchmarking included comparisons with multilateral organizations under the United Nations system and four other climate financing institutions. The evaluators also collated information from other sectors and industries,¹² examining approaches and procedures promoted by international non-governmental organizations as best practices.

Several organizations included in the direct benchmarking comparison operate similar second-level due diligence models to the GCF. They delegate project monitoring and administration to intermediate entities and partners while maintaining oversight to ensure that these entities' fiduciary and other policies are fit-for-purpose.¹³

In addition to comparing the PPWW with equivalent policies at similar organizations, the evaluation aimed to identify differentiating factors and standard practices in other institutions and assess the degree to which they could potentially add value in a GCF context. The evaluation also used the benchmarking to scope for new and pioneering policies and approaches used by comparator organizations, such as innovative technology. The organizations covered by this scoping and screening for innovation are set out in the approach paper to this evaluation.¹⁴

The two key strands of the benchmarking work are summarized below.

a. Benchmarking against other United Nations organizations

A key source for benchmarking the GCF against United Nations bodies was the 2018 United Nations Joint Inspection Unit (UNJIU) review of 23 UN organizations' whistle-blowing approaches.¹⁵ The GCF IEU evaluation team thoroughly reviewed this report, using its methodology to assess the PPWW against best practices and the United Nations organizations studied in the original report.

The UNJIU approach applied five criteria for best practice, organized into 22 indicators to assess organizations' policies and approaches to whistleblowing. These criteria focused on:

- Reporting misconduct or wrongdoing
- Protecting against retaliation
- Making additional support available to people reporting misconduct or wrongdoing
- Preliminary review, recording and investigation of misconduct/wrongdoing and retaliation reports

¹² Given GCF's mandate, its closest peer organizations are often seen to be entities operating in climate finance. However, effective whistleblowing policies and practices are relevant across all sectors, making it important to benchmark good practices beyond climate finance alone. In selecting comparator organizations, the evaluation team focused on entities operating with similar challenges to GCF, such as geographically dispersed operations, enhancing implementation in underserved and remote locations, linguistic and cultural diversity, and significant financial and reputational risk. These factors influence the level of protection whistleblowers and witnesses require. For this reason, the peer organizations considered for the evaluation include entities from outside the climate finance sector, as well as those with a tiered policy alignment structure similar to GCF's second-level due diligence business model.

¹³ As explained in the evaluation's approach paper, the benchmarking aimed to analyse strengths, weaknesses and best practices, assessing the PPWW against similar policies in comparator funds or organizations. The intention was to identify differentiating factors and standard practices in other institutions that offer insights worth for further exploration.

¹⁴ Further details are included in the evaluation's approach paper.

¹⁵ Eileen A. Cronin and Aicha Afifi, *Review of Whistle-Blower Policies and Practices in United Nations System Organizations* (Geneva, United Nations Joint Inspection Unit, 2018). Available at https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_4_english_0.pdf.

- General strength of the whistleblowing Policy

The evaluation team reviewed the UNJIU assessment of every organization against each criterion and indicator. It applied the same approach to the GCF PPWW and associated arrangements.

The original UNJIU assessments originally consisted of qualitative judgments (i.e. “fully addressed”, “partially addressed” or “not addressed”). However, for the PPWW evaluation, the evaluators replaced these phrases with numerical scores ranging from 0 (not addressed) to 2 (fully addressed). Converting the UNJIU’s qualitative categories into numerical scores allowed the team to rank GCF and the other 23 organizations more clearly against the different criteria.

Full list of the rankings, including those awarded to GCF by the IEU evaluators, are provided in Annex 3 of the main report (volume I).¹⁶

b. Benchmarking against other climate funds

Additionally, the evaluation team reviewed the assessment of GCF in the 2022 Transparency International report *Corruption-free climate finance*.¹⁷ This report assessed and compared the governance frameworks of five climate funds - namely the GCF, the Global Environment Facility, the Adaptation Fund, the Climate Investments Funds and the Central African Forest Initiative. The Transparency International assessment concentrated on accountability and integrity policies, using four key criteria for identifying Policy effectiveness: transparency, integrity, accountability and methods. The report also considered the requirements placed on the Funds’ implementing entities (IEs) across these four governance areas.

The evaluation team analysed the assessment of the climate funds and triangulated it with their PPWW-specific observations collated during the document and literature review. Emerging patterns were added to the evaluation matrix and expanded using findings from surveys and semi-structured interviews.

3. PRIMARY DATA-COLLECTION

The primary data-collection methods were designed to consider the perspectives of all types of stakeholders covered by the PPWW. The categories included five based on the PPWW: (i) GCF personnel, (ii) covered individuals who are not GCF personnel, (iii) GCF counterparties such as accredited entities (AEs), direct access entities (DAEs), executing entities (EEs), delivery partners (DPs) and vendors, (iv) civil society and private sector active observers, and (v) broader external parties. The team developed the stakeholder typology for the initial document review and planning, as detailed in Figure 2-2 of the main evaluation report (volume I).¹⁸ The evaluation team also interviewed former GCF staff.

Primary data for the evaluation were collected using three key methods: workshops, key informant interviews and online surveys. These are described below in the order in which they were conducted during the evaluation.

a. Workshops

The evaluation started with in-person workshops to gather initial observations and attitudes regarding the GCF PPWW and relevant processes. In February 2024, two in-person workshops were held in Songdo to facilitate initial fact-finding.

¹⁶ See <https://ieu.greenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>, pp. 69.

¹⁷ Transparency International, *Corruption-Free Climate Finance: Strengthening Multilateral Funds* (2022). Available at https://images.transparencycdn.org/images/220406_TI_Report_Corruption_free_climate_finance.pdf.

¹⁸ See <https://ieu.greenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>, p. 11.

To ensure a variety of views, the evaluation team invited stakeholders from across the organization to participate in the workshops. The participants were from different GCF divisions and offices. Specific individuals were selected from each division and office to ensure a range of experience, contract type and gender. Additionally, an IRM representative participated in one of the workshops. Five participants attended the first workshop, representing a cross section of operational and support, while the second workshop included nine attendees from management and supervisory roles. Both workshops aimed to (i) assess participants' awareness of and access to the reporting channels and (ii) discuss any barriers, issues or suggestions regarding the PPWW and GCF's approach to and protection of whistleblowers and witnesses.

An external evaluator facilitated both workshops, with IEU members in attendance. The workshops opened with brief introductions, followed by a short presentation on the history of whistleblowing and an overview of the GCF's PPWW. The participants then split into discussion groups. Each group was allocated a discussion topic representing one of the four evaluation criteria. The first group looked at the PPWW's coherence with other internal policies and shared their experiences from other organizations. The second group discussed the PPWW's relevance and if it requires updating. The third group assessed if the PPWW effectively supports the protection of whistleblowers and witnesses at GCF. Finally, the fourth group discussed the PPWW's long-term benefits. The workshops concluded with all four groups sharing feedback and discussing key reflections.

The evaluation team held the workshops before the in-depth interviews and online survey, allowing key insights from the workshop to inform the design of the interviews and identify topics for further exploration in the one-to-one discussions.

b. Key informant interviews

Face-to-face interviews were organized with key stakeholders, including current and former GCF personnel, representatives from DPs, DAEs and international accredited entities (IAEs), members of GCF panels, vendors and broader GCF counterparties and external parties. Interview respondents were selected based on their mandate, authority, functions and role. The objective was to interview a wide range of GCF stakeholders, ensuring that all categories covered by the PPWW would be included.

The face-to-face interviews were conducted at GCF headquarter in Songdo in February and April 2024. Several remote in-depth interviews were conducted with DPs, DAEs and IAEs via video conferencing.

The interviewers used open-ended questions to avoid steering respondents towards biased responses. Interview guides were prepared and tailored for different groups of stakeholders and shared in advance with interviewees upon request. Due to the sensitivity of the information shared by respondents, the evaluation team took interview notes in a way that protected respondent's anonymity, ensuring readers could not identify names or roles. Further, the evaluation team aggregated notes according to themes, making it impossible for readers to trace comments to any individual or entity.

c. Online surveys

To supplement the findings from the semi-structured interviews, the evaluation team developed three customized questionnaires. All three surveys aimed to reach as many respondents as possible and enquire about their knowledge of whistleblowing and the PPWW. They also explored respondents' understanding and perception of the PPWW's reporting channels and protection.

Survey questions were drafted and tailored to their target audiences. All three surveys were generated via Microsoft Forms and administered by an evaluation team member. Several team members piloted the draft surveys to ensure precision and consistency, reviewing question clarity and checking for any presentation, routing or functionality issues. Suggestions for improvement were discussed and addressed. After several rounds of testing and refinement, the final versions of the surveys were launched, with invitations sent to the target respondents.

The first questionnaire was directed to GCF personnel to compile evidence on respondents' awareness of the PPWW, its provisions and their views on how effectively it allows users to report suspicions of wrongdoing without fear of retaliation. Respondents were also invited to share their experiences of relevant training they had received. The survey was sent to all GCF personnel in March 2024, remaining open for 10 days and yielding 42 replies – a response rate of 19 per cent.¹⁹

The second survey was sent to 110 GCF AEs, including all three types of AEs – direct national, direct regional and international. It asked AEs about the alignment of their whistleblowing policy with the PPWW, their understanding of PPWW provisions and reporting, and any GCF support received to develop their whistleblowing policy and implementation. The survey was open for 18 days in March and April 2024 and received 29 responses – a 26 per cent response rate.²⁰

The third survey was directed at civil society organizations (CSOs) engaged in or affected by activities related to GCF, exploring respondents' knowledge of the PPWW and the IRM. This survey ran for 10 days in April 2024 and received 78 responses, 57 of which were analysed, as the remainder were from CSOs not directly engaged with the GCF. Responses were submitted in English, French and Indonesian, with the latter two translated into English for aggregation and analysis.

4. ANALYSIS AND SYNTHESIS

The evaluation team recorded, summarized and synthesized the primary data in an evaluation matrix, classifying all the evidence by source and evaluation question or theme. Detailed analysis focused on emerging trends and patterns, with the team triangulating data from primary methods with findings from secondary sources.

Survey data were analysed to produce descriptive statistics, including margins of error calculations at the 95 per cent confidence level, alongside a qualitative analysis of free text responses to identify underlying themes and lessons learned. Additionally, notes from key informant interviews were qualitatively analysed to identify common themes and lessons learned.

The evaluation team verified and validated all the primary data for robustness and quality, with senior team members reviewing findings and stakeholders consulted to clarify any queries.

Stakeholder engagement was a priority for this evaluation. Accordingly, the evaluation team engaged with all key stakeholders identified during the inception stage. Following paragraph 73 of the PPWW, which states, "the IIU shall engage with the Independent Evaluation Unit ("IEU") to independently evaluate the effectiveness of this Policy's implementation", the evaluation team held regular and substantive engagements with the IIU from February 2023 to June 2024 as detailed in Annex 8 of the evaluation report.²¹ Engagement with wider stakeholders included promoting awareness of the preliminary findings through a factual draft report. The Secretariat, IIU and IRM provided feedback on the factual draft as part of validating preliminary findings. The evaluation

¹⁹ This response rate gives a margin of error (MOE) of $\pm 13.6\%$ at the 95% confidence level.

²⁰ This gives an MOE of $\pm 15.7\%$ at the 95% confidence level.

²¹ See <https://ieugreenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>, Annex 8.

team reviewed each comment received and incorporated changes where appropriate. The IEU then presented key stakeholders with the report's emerging key findings and recommendations through meetings, workshops and webinars before finalizing the report.

As the approach paper explains, the evaluation team originally envisaged analysing secondary data, including anonymized detailed data on IIU cases, referrals and investigations. The PPWW outlines how the IIU has sole access to cases and the authority to decide if cases may be disclosed to non-IIU personnel. The evaluation team were not granted access to specific cases nor access to details of the protection measures taken or available within the GCF. Therefore, the evaluation team limited secondary analysis to the summary data published by IIU in its annual implementation reports.

Further, the evaluation team identified and obtained data regarding PPWW related training, awareness-raising and outreach activities between 2019 and 2023. The team triangulated its document review with a data set provided by the IIU to list and classify these activities to inform its findings on stakeholder awareness and the associated support provided by IIU.²²

D. RISKS TO DELIVERY AND LIMITATIONS

The evaluation was rigorously designed and implemented by a team with expertise in evaluation techniques and whistleblowing policies and practices. Nevertheless, the evaluation inevitably faced inherent risks and – depending on the extent to which these could be mitigated – unavoidable limitations despite the best efforts of the team.

While these limitations did not significantly impact the quality of the evaluation and its findings, they should be acknowledged. Table A - 1 summarizes the risks identified, the mitigation measures taken and any residual limitations affecting the evaluation.

²² See <https://ieu.greenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>, Table A - 8 pp. 81.

Table A - 1. Risks, mitigating measures and residual limitations

RISK	MITIGATING MEASURES TAKEN	RESIDUAL LIMITATION
1. Non-availability of key interviewees.	<p>Interviewees were contacted in advance to ensure they were available for discussion. The team proposed several time slots that were booked and confirmed in advance.</p> <p>In the rare cases where the interviewee was unavailable despite these measures, the evaluation team interviewed an alternative respondent from the same stakeholder group.</p>	None
2. Communication limitations due to time zone differences.	The evaluation team accounted for significant time zone differences when scheduling interviews. The workshops and interviews with GCF personnel were conducted in-person during working hours at GCF headquarter in Songdo, Republic of Korea.	None
3. Difficulties contacting those who made whistleblowing complaints or suffered from complaints being poorly handled.	<p>The evaluation team was available at GCF headquarter and online to engage with previous or potential whistleblowers or witnesses during the data-collection phase.</p> <p>In addition to the presence of evaluation team members before, during and after on-site workshops and interviews, the team set up a non-GCF email address for confidential contact. This remained open throughout the inception, data-collection and reporting stages.</p>	<p>Several individuals made use of the available opportunities to communicate with the evaluation team in confidence.</p> <p>Most of the data collected during the evaluation, notably from GCF personnel and AE respondents, cannot be attributed to whistleblowers or witnesses but to stakeholders who may have or may not have acted as one.</p>
4. Unwillingness among whistleblowers or potential whistleblowers to speak freely or difficulty in accurately recalling how their cases were handled.	All data gathered during the collection stage was anonymized, aggregated and dealt with in confidence. The evaluation team highlighted the importance of confidentiality and anonymity to respondents at the start of each workshop, survey or interview.	None
5. People wary of attending workshops or interviews and needing reassurance that they can share information openly and in the strictest confidence.		None
6. Secondary data on IIU cases, referrals and investigations not provided.	The evaluation team made several requests for this data, which were anonymized. The team did not receive any	The analysis of case data in the evaluation is restricted to the summary information presented by IIU in its published reports.

RISK	MITIGATING MEASURES TAKEN	RESIDUAL LIMITATION
	information held by the IIU concerning individual cases, investigations or possible protections.	
7. Respondents describing experiences not directly relevant to the subject of the evaluation. For example, other workplace grievances not covered by the PPWW or IIU.	<p>Evaluators provided clear guidance to all stakeholders before and during data-collection about the evaluation's subject matter and scope.</p> <p>Evaluators validated and triangulated the evidence from surveys, interviews and workshops, identifying the risk of respondents referring to mechanisms other than the PPWW and whistleblowing.</p>	<p>It became clear during the team's analysis that stakeholders were not always aware of whether their experience of raising complaints related to issues covered by the PPWW, such as wrongdoing and prohibited practices, or to other issues, such as workplace disagreements.</p> <p>The evaluation team sought to clarify such issues as far as possible at the data-collection stage. Nevertheless, some views expressed by GCF personnel in surveys and interviews referred to the wider GCF grievance architecture rather than the PPWW specifically.</p>
8. E-survey respondents not fully representative of the population, with surveys skewed towards those with more interest in whistleblowing issues, better connectivity or more experience communicating with the GCF.	<p>The evaluation team had access to complete official lists of GCF personnel and AEs, enabling the survey to be sent to all relevant stakeholders. The IRM facilitated the CSO survey, with respondents selected or omitted based on their engagement with GCF.</p> <p>Although several follow-up emails were sent to all potential respondents, identifying and targeting non-respondents was not possible due to the anonymity of the surveys.</p>	<p>Despite the measures taken, respondents to the three online surveys were a self-selecting sample, not a stratified sample matched to the profile of each group.</p> <p>Therefore, the findings represent only the views of those who chose to respond. The team approached this data cautiously, triangulating it against other sources wherever possible.</p>
9. Change of key personnel in the evaluation team during the delivery phase.	A detailed handover was conducted with the replacement of a team member who departed the GCF during the evaluation.	None

Annex 2. FULL SURVEY QUESTIONS AND RESPONSE DATA

The evaluation gathered primary data from stakeholders using three different surveys. The first was directed at GCF personnel, the second at AEs and the third at CSOs. The design and implementation of these surveys are described in section C.

This section sets out the questions and responses for the three surveys, complementing the key results and findings already presented in volume I of the report.

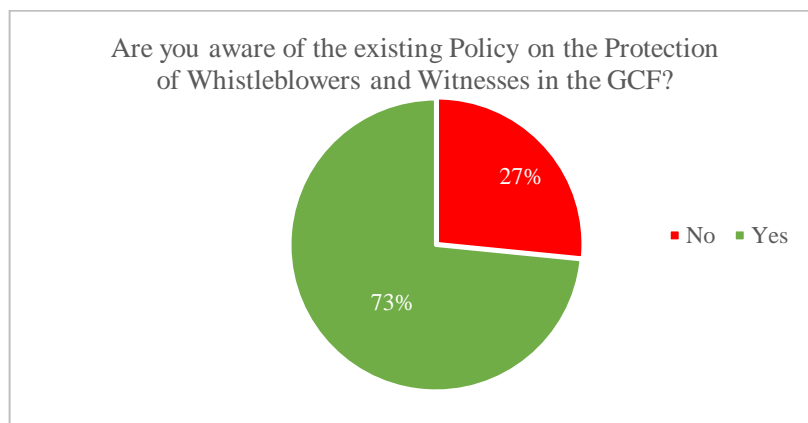
A. GCF PERSONNEL SURVEY

This section presents the questions and summary response data from the online survey of GCF personnel. As explained in section C, the survey was sent to all 220 GCF personnel in March 2024. The survey ran for 10 days and received 42 replies, representing a response rate of 19 per cent.²³

Q1 – Are you aware of the existing Policy on the Protection of Whistleblowers and Witnesses in the GCF?

As shown in Figure A - 1, 73 per cent of GCF personnel respondents indicated their awareness of the PPWW. Yet more than a quarter of GCF personnel do not know about the Policy, indicating the need to improve awareness. Moreover, the responses to the following question (see below) suggest that awareness of the Policy does not necessarily translate into a detailed understanding of its key provisions.

Figure A - 1. GCF personnel's awareness of the PPWW



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

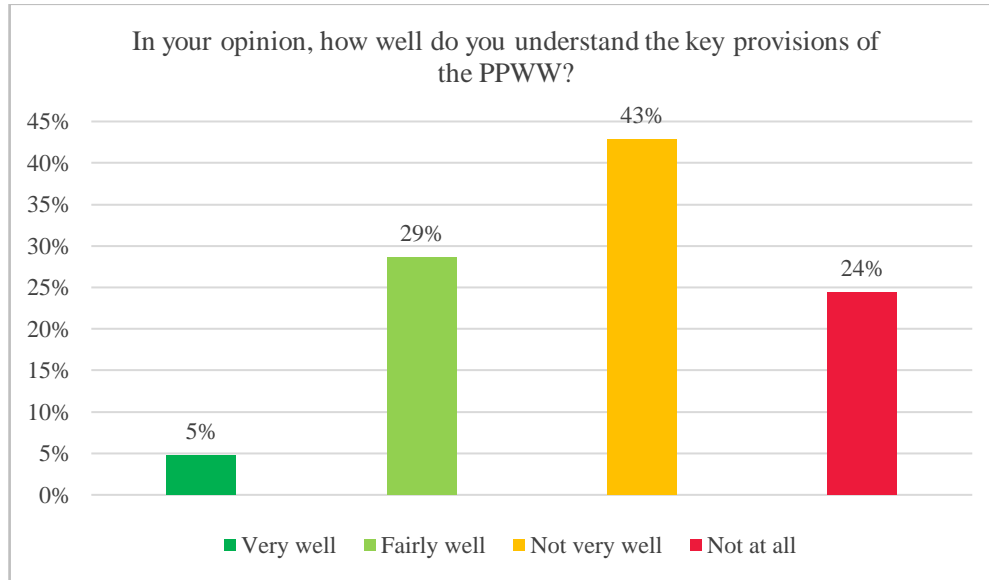
Q2 – In your opinion, how well do you understand the key provisions of the PPWW?

Despite the relatively widespread awareness of the PPWW, 67 per cent of GCF personnel respondents stated they had limited or no understanding of the PPWW's key provisions. As Figure A - 2 demonstrates, only 5 per cent of respondents stated they understood the PPWW's key provisions 'very well'. This finding aligns with the data from the evaluation interviews and focus

²³ This response rate gives a margin of error (MOE) of $\pm 13.6\%$ at the 95% confidence level.

groups, where staff highlighted the need for more training and awareness-raising and expressed uncertainty about PPWW's applicability compared to other complaint mechanisms, such as staff grievance procedures.²⁴

Figure A - 2. GCF personnel's understanding of key provisions of the GCF PPWW



Source: IEU survey of GCF personnel (n=42), numbers may not sum due to rounding.

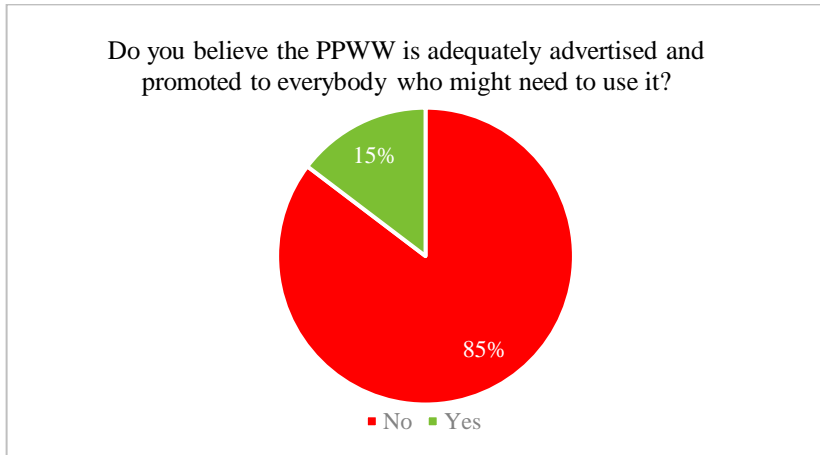
Q3 – Do you believe the PPWW is adequately advertised and promoted to everybody who might need to use it?

As shown in Figure A - 3, 85 per cent of GCF personnel respondents do not believe the PPWW is adequately advertised and promoted. Like the responses to the questions above, this suggests that the GCF should prioritize raising awareness of the PPWW among its personnel. The survey findings, triangulated with findings from broader primary research methods, contributed to the recommendation that the GCF continue expanding internal awareness activities, including workshops for GCF staff and consultants, open house sessions, and showcase events.²⁵

²⁴ See main report (Volume I), p. 35.

²⁵ Main report (Volume I), p. xvii (Recommendation 3).

Figure A - 3. GCF personnel's view on how well the GCF PPWW is advertised and promoted

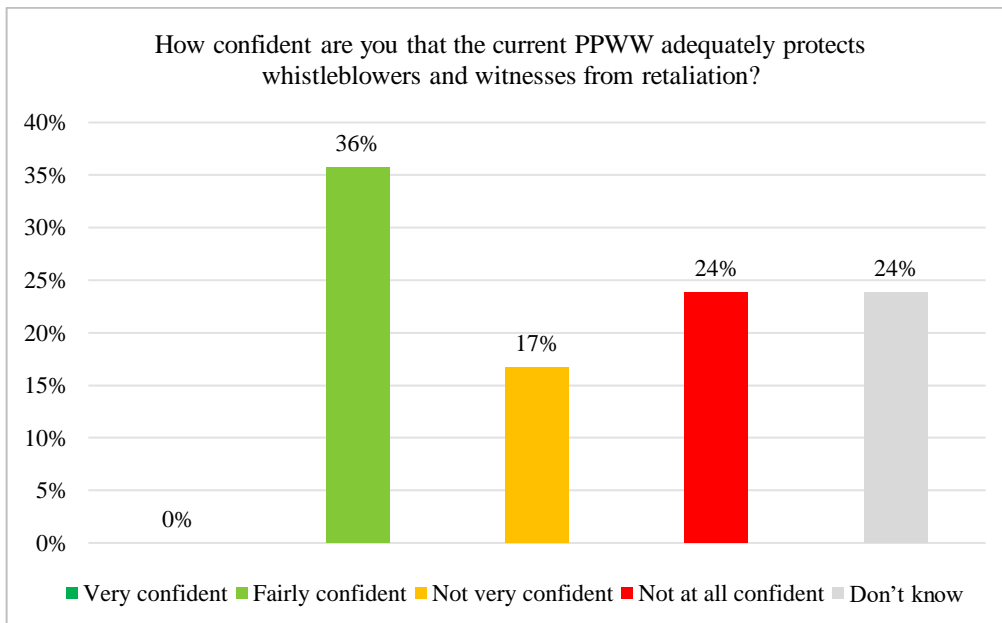


Source: IEU survey of GCF personnel (n=42)

Q4 – How confident are you that the current PPWW adequately protects whistleblowers and witnesses from retaliation?

In addition to exploring respondents' awareness and understanding of the PPWW, the survey also explored how confident respondents were in the protections offered by the PPWW. Only 36 per cent of respondents reported feeling 'fairly confident' that the PPWW provides adequate protection against retaliation for whistleblowers and witnesses, with no respondents expressing 'very confident' views. In contrast, 41 per cent of respondents noted they are either 'not at all confident' or 'not very confident' that whistleblowers and witnesses are adequately protected from retaliation by the PPWW (Figure A - 4).

Figure A - 4. GCF personnel's view on how well the GCF PPWW protects whistleblowers and witnesses from retaliation



Source: IEU survey of GCF personnel (n=42), numbers may not sum due to rounding.

Q5 – If you answered 'not very confident' or 'not at all confident' to question 4, please explain your answer (optional question).

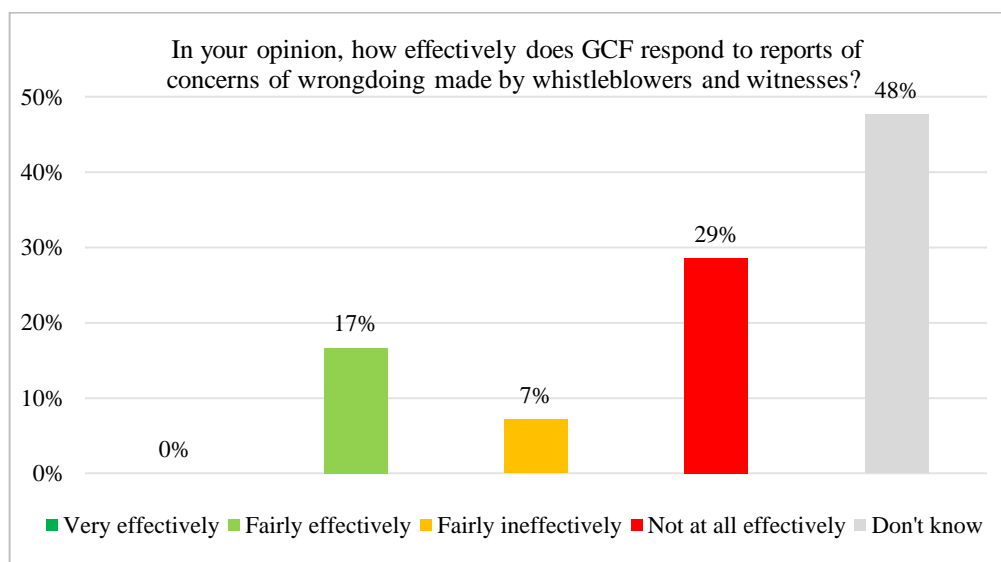
GCF personnel who doubted the PPWW's ability to protect whistleblowers and witnesses from retaliation cited several reasons.²⁶ The most common responses to this question included:

- Difficulties in ensuring anonymity and confidentiality in a relatively small organization like the GCF, particularly given some parts of the organization have an “office rumours” culture among GCF personnel.
- Limited information about the outcomes of IIU investigations and reports. The lack of information on case resolution reduced trust in the ability of the GCF to respond effectively.
- Previous experience – sometimes related to staff grievances rather than whistleblowing²⁷ – where complaints or conflicts were not resolved to the staff member's satisfaction.

Q6 – In your opinion, how effectively does GCF respond to reports or concerns of wrongdoing made by whistleblowers and witnesses?

Figure A - 5 shows GCF personnel's opinions about the effectiveness of the GCF's responses to reports of wrongdoing made by whistleblowers and witnesses. Surprising, 29 per cent of respondents believe the GCF's response is 'not at all effective', and 7 per cent believe it is 'fairly ineffective'. Only 17 per cent report that GCF's response is 'fairly effective'. No respondents believe that GCF's response is 'very effective'. Almost half of the respondents do not know how effectively the GCF responds to reports or concerns regarding wrongdoing.²⁸

Figure A - 5. GCF personnel's opinions on how effectively GCF responds to reports or concerns of wrongdoing made by whistleblowers and witnesses



²⁶ Most of the data collected during the evaluation, including from GCF personnel, cannot be attributed to whistleblowers or witnesses but to individuals who may have or may not have acted as one.

²⁷ As outlined in the main Evaluation Report (volume I), p. 5, there is evidence that some respondents based their views of the PPWW on their experience or perception of other internal human resource processes for staff disputes, rather than on the process for reporting wrongdoing through the PPWW. This issue is acknowledged in the section 'Limitations' of the evaluation report (volume I), and in Annex 1 of the current volume.

²⁸ The main evaluation report (volume I) includes a recommendation that the GCF should consider strengthening all potential users' awareness of the PPWW, reporting channels and classification; and continue expanding internal awareness activities, including workshops for GCF staff and consultants, “open house” sessions and “showcase events”. See <https://ieugreenclimate.fund/sites/default/files/document/240730-ppww-final-report-top-30-07-24-1635.pdf>, p. 59.

Source: IEU survey of GCF personnel (n=42), numbers may not sum due to rounding.

Q7 – If you answered ‘fairly ineffectively’ or ‘not at all effectively’ to question 6, please explain your answer (optional question).

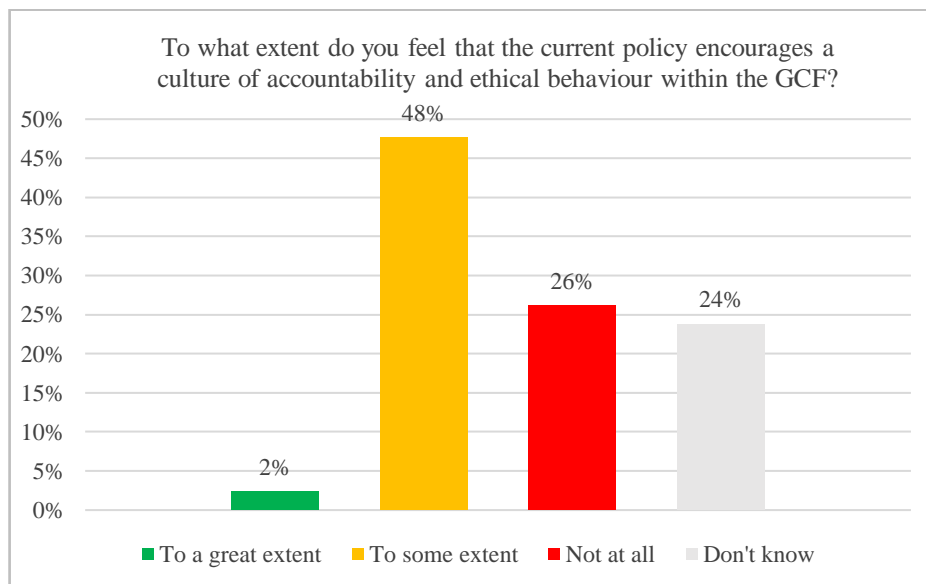
GCF personnel who stated they were not confident that the GCF responds effectively to reports or concerns of wrongdoing by whistleblowers and witnesses offered several explanations. The most common included:

- Limited information on the number, types and outcomes of IIU investigations, leaving respondents without any evidence on which to base a judgment.
- Previous experience, primarily relating to staff grievances rather than whistleblowing,²⁹ where complaints or conflicts were not resolved to the staff member’s satisfaction.
- Fear of retaliation due to concerns – as previously noted – about the organization’s small size making it difficult to guarantee anonymity or ensure confidentiality.

Q8 – To what extent do you feel the current policy encourages a culture of accountability and ethical behaviour within the GCF?

Almost half of GCF personnel respondents believe that the PPWW encourages a culture of accountability and ethical behaviour within the GCF ‘to some extent’, and a further 2 per cent ‘to a great extent’. However, over a quarter of respondents believe it does not encourage such a culture at all, while 24 per cent do not know (Figure A - 6).

Figure A - 6. GCF personnel’s opinions of whether the PPWW encourages a culture of accountability and ethical behaviour



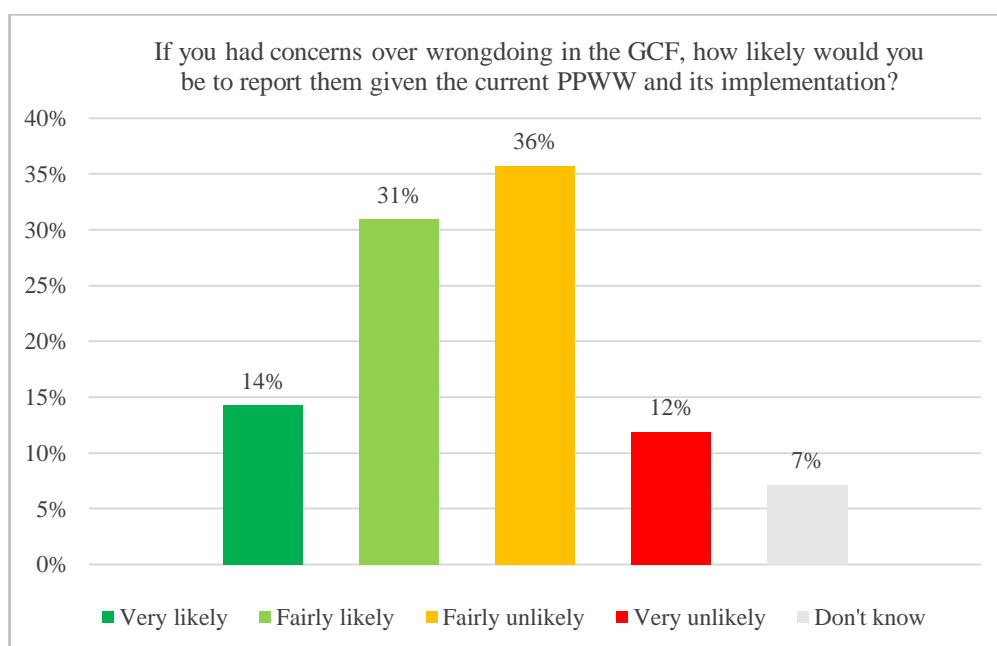
Source: IEU survey of GCF personnel (n=42)

²⁹ As explained above and outlined in the main evaluation report (volume I), p. 5, interview evidence suggests that some respondents based their views of the PPWW on their experience or perception of other internal grievance mechanisms, such as human resource processes for staff disputes, rather than on the process for reporting wrongdoing through the PPWW. This issue is acknowledged in the section ‘Limitations’ of the evaluation report (volume I), and in Annex 1 of the current volume.

Q9 – If you had concerns over wrongdoing in the GCF, how likely would you be to report them given the current PPWW and its implementation?

As shown in Figure A - 7, 48 per cent of GCF personnel respondents indicated they would be ‘very unlikely’ or ‘fairly unlikely’ to report concerns under the current PPWW and its implementation. A lower proportion of around 45 per cent would be ‘fairly likely’ or ‘very likely’ to report concerns. These results reflect similar views to those expressed in other questions, indicating that GCF personnel have a relatively low confidence in the PPWW’s effectiveness and protective measures. While some of these views may stem from uncertainty about when the PPWW applies, there is also general scepticism among personnel about whether their confidentiality would be preserved if they reported suspected wrongdoing.³⁰

Figure A - 7. Likelihood that GCF personnel would report concerns over wrongdoing



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

Q10 – How confident are you that the current PPWW and its implementation are effective in protecting whistleblowers’ and witnesses’ identities?

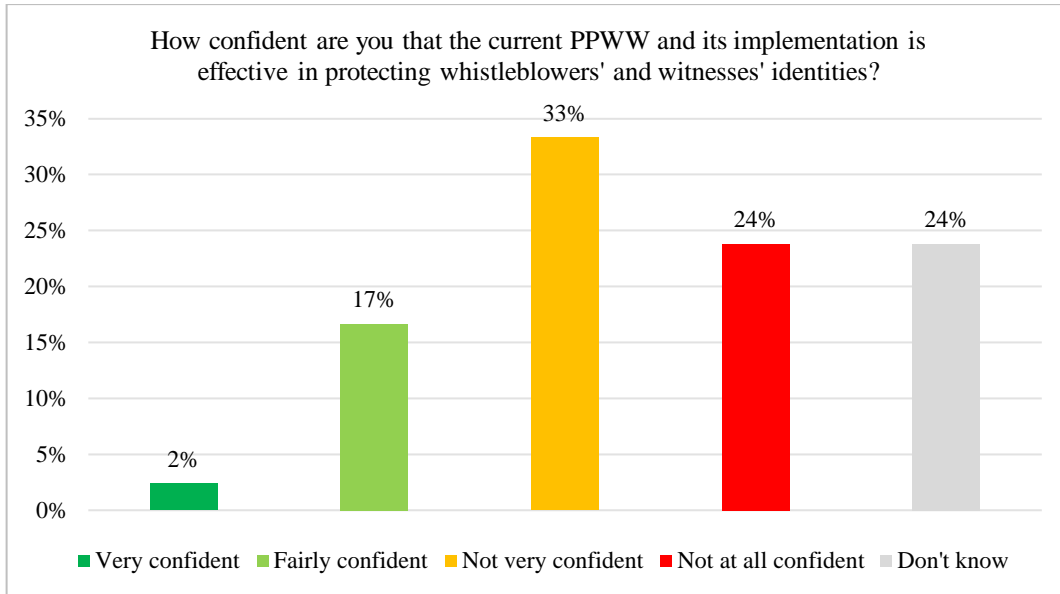
As shown in Figure A - 8, 57 per cent of GCF personnel respondents are ‘not at all confident’ or ‘not very confident’ that the current PPWW and its implementation effectively protects the identities of whistleblowers and witnesses. This compares to 19 per cent of respondents who report being ‘fairly confident’ or ‘very confident’.

These figures align with the responses to earlier questions regarding concerns that the organization’s small size may make it difficult to maintain anonymity and confidentiality. Some views in response to this question – as with earlier questions – may also be based on experiences of non-PPWW related staff grievance procedures, where anonymity and confidentiality are not guaranteed and mediation with the complainant is a common approach.³¹

³⁰ See main evaluation report (volume I), p. 41.

³¹ Ibid., p. 5

Figure A - 8. GCF personnel's level of confidence that the PPWW is effective in protecting whistleblowers' and witnesses' identities

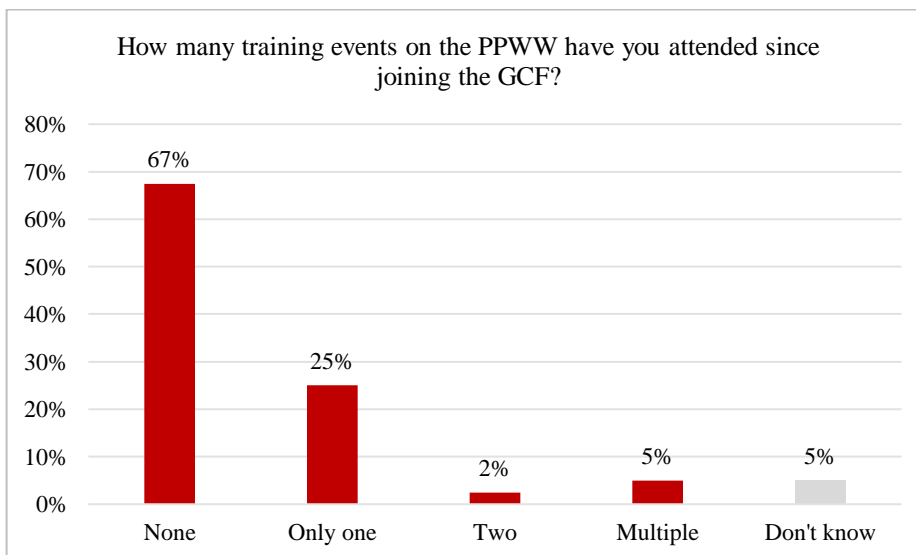


Source: IEU survey of GCF personnel (n=42)

Q11 – How many training events on the PPWW have you attended since joining the GCF?

The survey also asked GCF personnel respondents about their experience of training regarding the PPWW and whistleblowing, including the numbers and names of the events. As Figure A - 9 shows, 67 per cent of respondents stated they have not participated in any PPWW training events since joining the GCF, while 25 per cent stated they had attended just one training event, with just 7 per cent attending two or more.³²

Figure A - 9. Number of PPWW related training events that GCF personnel report attending since joining the GCF



Source: IEU survey of GCF personnel (n=42), numbers may not sum due to rounding.

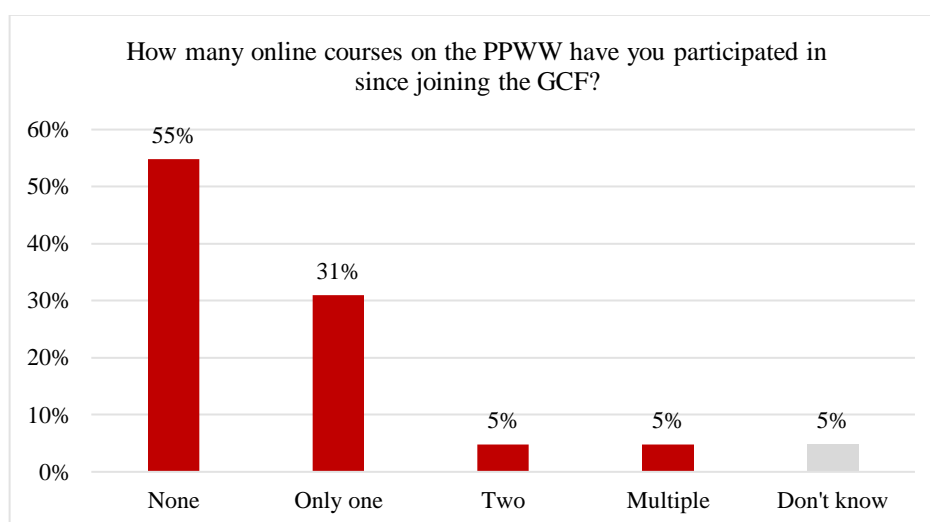
³² The main evaluation report (volume I), chapter 4.A.1.b.iii. on awareness-raising, outreach and training highlights how since 2021 the number of internal training events has increased rapidly – to five in 2022 and 11 in 2023.

This data on training chimes with the IIU's data on PPWW related courses delivered to internal and external stakeholders,³³ confirming that considerable scope exists for more training and awareness-raising activities. The main report (volume I) includes a recommendation that the GCF increase its efforts on tailored capacity enhancement for DAEs, as well as mandatory PPWW training for GCF personnel.³⁴

Q12 – How many online courses on the PPWW have you participated in since joining the GCF?

The number of respondents who reported participating in online courses follows a similar pattern to those who attended training events. As Figure A - 10 shows, 55 per cent stated that they have not participated in any online courses on the PPWW since joining the GCF, 31 per cent in one online course, and 10 per cent in two or more.

Figure A - 10. GCF personnel's reported participation in PPWW related online courses since joining the GCF



Source: IEU survey of GCF personnel (n=42), numbers may not sum due to rounding.

Q13 – What improvements, if any, would you suggest to the current GCF PPWW?

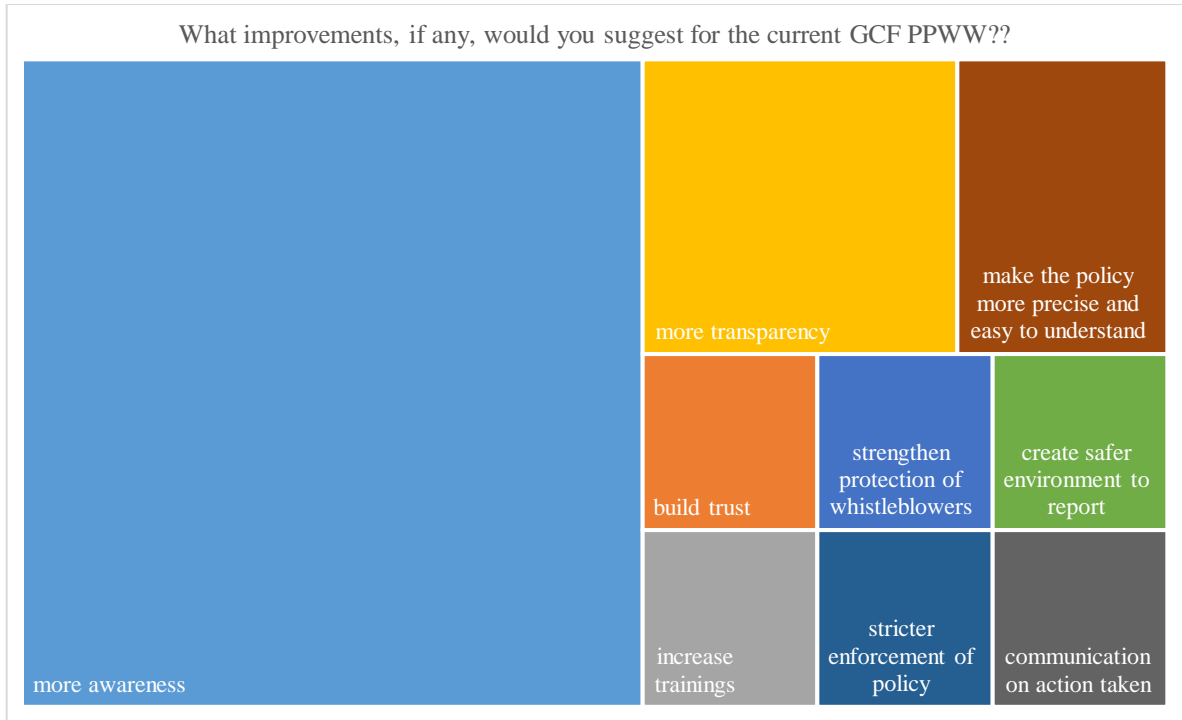
A number of respondents suggested improvements to the current PPWW, as summarized in Figure A - 11's tree-map. The most frequent issue mentioned by respondents was the need to raise awareness of the PPWW, whether via formal training or more informal engagement.

Several respondents mentioned the need for more transparency around processes and outcomes and increased efforts to make the PPWW more precise and easier to understand. As already acknowledged, some respondents' suggestions may refer to other non-PPWW related processes and procedures, particularly those relating to staff grievances and dispute resolution.

³³ See main evaluation report (volume I), pp. 38.

³⁴ Ibid, Recommendation 5.

Figure A - 11. GCF personnel respondents' suggestions for improvements to the PPWW



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

B. ACCREDITED ENTITY SURVEY

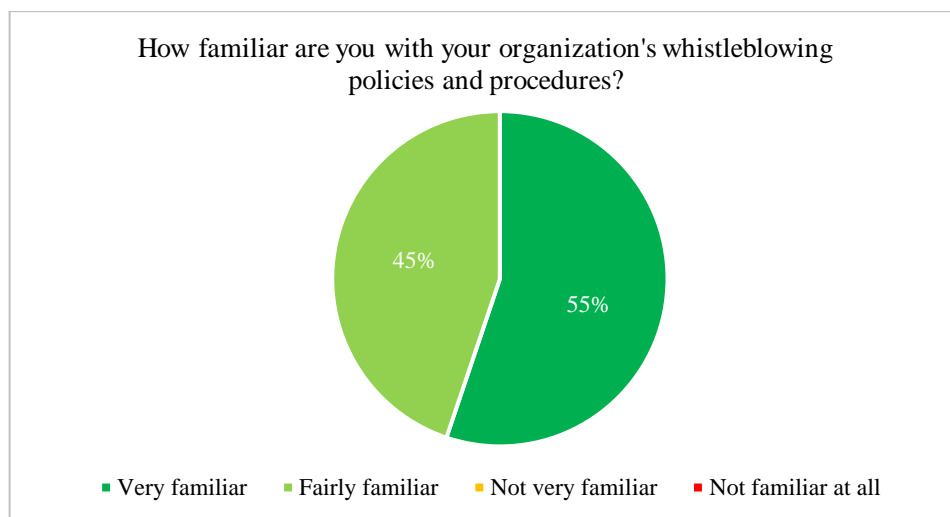
This section presents the questions and summary of response data from the online survey of AEs. As explained in Annex 1, the survey was sent to 110 GCF AEs, including direct national, direct regional and IAEs. The survey remained open for 18 days in March and April 2024 and generated 29 responses, reflecting a 26 per cent response rate.³⁵

Q1 – How familiar are you with your organization's whistleblowing policies and procedures?

As shown in Figure A - 12, all AE respondents indicated they are familiar with their organization's whistleblowing policies and procedures. The number of respondents who are stated they are 'very familiar' with the policies was 55 per cent, with the remaining 45 per cent stating they are 'fairly familiar'. This reflects a notably higher level of reported awareness than among GCF personnel for the same question (see section A).

³⁵ This gives an MOE of ±15.7% at the 95% confidence level.

Figure A - 12. AE respondents' familiarity with their organization's whistleblowing policies and procedures



Source: IEU survey of AEs (n=29)

Q2 – In your opinion, how well are your organization's whistleblowing policies and procedures aligned with the GCF's Policy on the Protection of Whistleblowers and Witnesses?

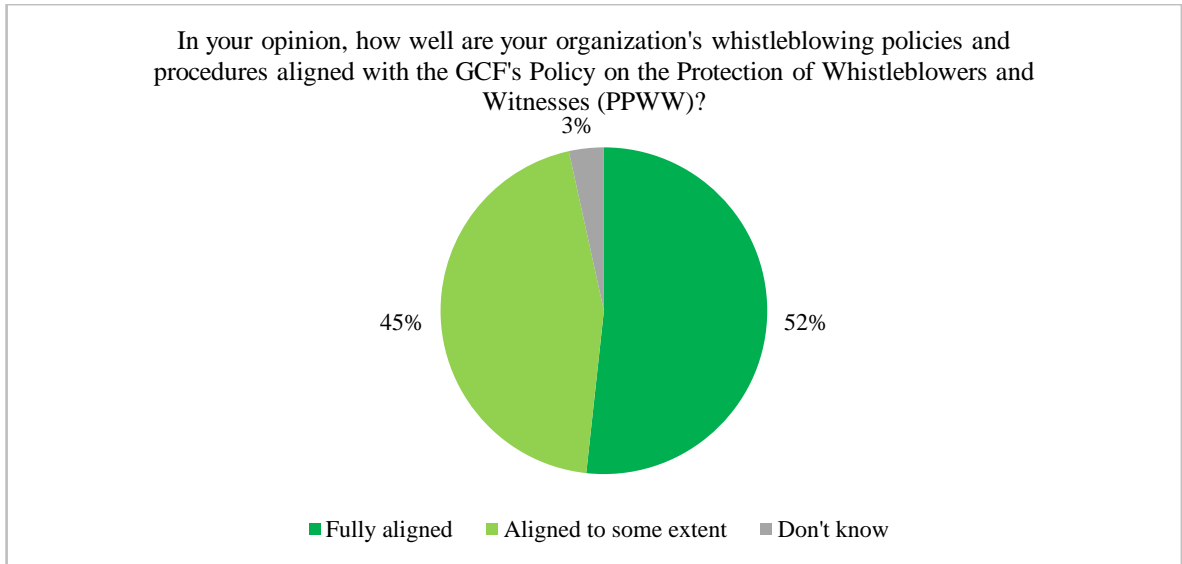
This question compiled respondents' views on the extent to which their AE's whistleblowing policies and procedures align with the PPWW. Alignment is a prerequisite for AE accreditation and re-accreditation and integral to the Accreditation Master Agreements (AMA)³⁶ between AEs and the GCF.³⁷

As Figure A - 13 indicates, 52 per cent of respondents stated their organization's whistleblowing policies and procedures are fully aligned with the GCF PPWW. Some 45 per cent stated that their organization's whistleblowing policies and procedures are aligned with the GCF PPWW to some extent, while one respondent did not know.

³⁶ Green Climate Fund, *Accreditation Master Agreement* (2024). Available at <https://www.greenclimate.fund/sites/default/files/document/ama-template-1-february-2024.pdf>.

³⁷ AE respondents and interviewees frequently stated that policy equivalence in terms of integrity-related requirements is the most challenging aspect of accreditation. These challenges arise from varying jurisdiction and regulatory contexts, alongside the requirement for anonymous, confidential reporting channels with publicly accessible hotlines, ideally in the local language. See main evaluation report (volume I), p. 50.

Figure A - 13. AEs' views on how well their organization's whistleblowing policies and procedures are aligned with the PPWW

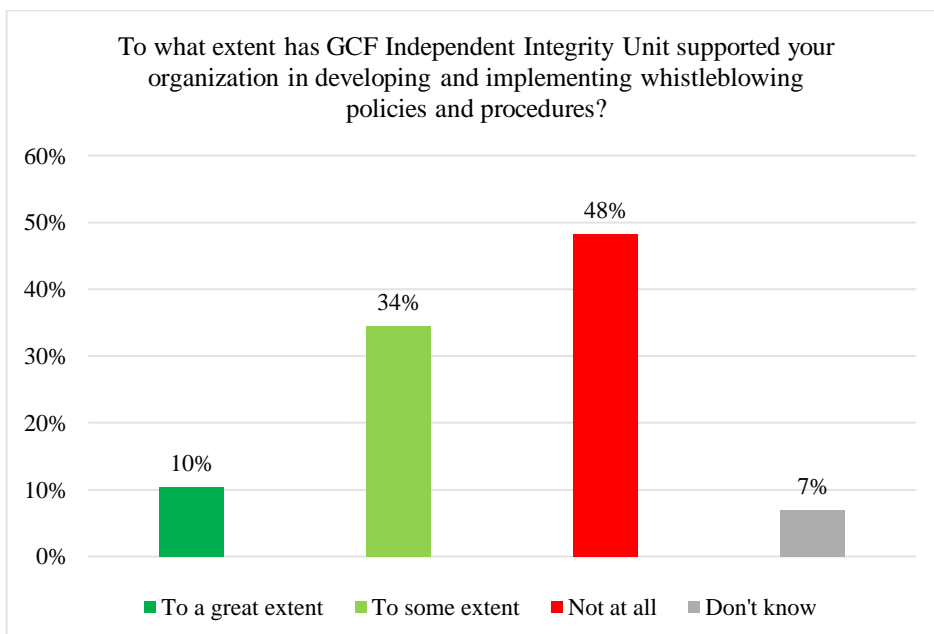


Source: IEU survey of AEs (n=29)

Q3 – To what extent has the GCF Independent Integrity Unit supported your organization in developing and implementing whistleblowing policies and procedures?

Figure A - 14 reveals that 44 per cent of AE respondents indicated the IIU supported them in developing their organization's whistleblowing procedures, with 10 per cent reporting that the IIU supported them 'to a great extent' and 34 per cent 'to some extent'. Overall, 48 per cent noted that the IIU had not supported their organization in developing and implementing whistleblowing policies and procedures.

Figure A - 14. Extent of IIU support reported by AE respondents in developing their organization's whistleblowing policies and procedures



Source: IEU survey of AEs (n=29), numbers may not sum due to rounding.

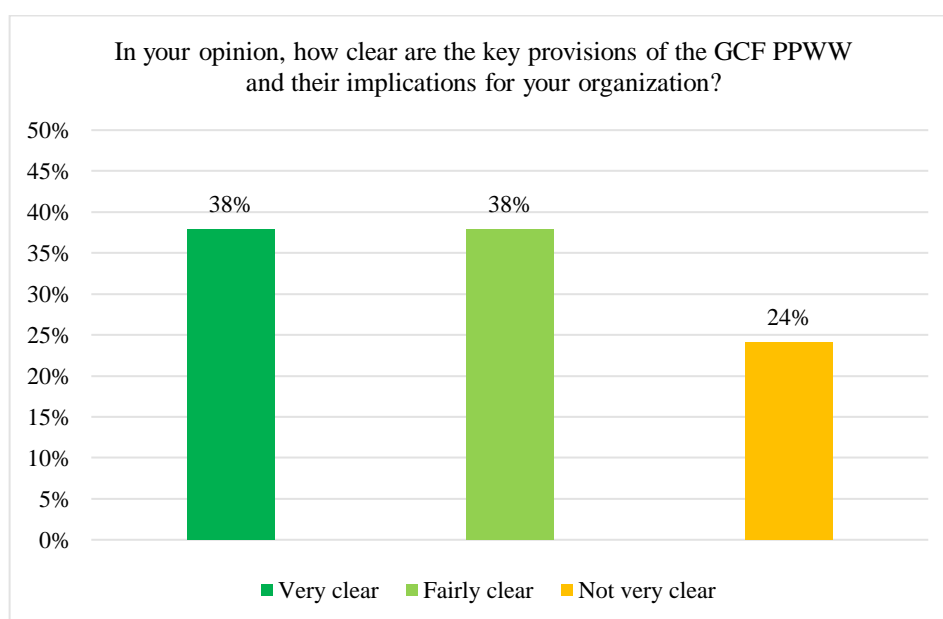
Cross-tabulation analysis suggests that AEs who reported receiving support from the IIU also stated that they had a 'fairly clear' or 'very clear' understanding of the key provisions of the PPWW. Conversely, nearly 50 per cent of respondents who reported not receiving IIU support indicated they found the PPWW's key provisions 'not very clear'.³⁸

Q4 – In your opinion, how clear are the key provisions of the GCF PPWW and their implications for your organization?

Exactly 76 per cent of AE respondents noted that the PPWW's key provisions and their implications for their organization are clear (Figure A - 15). A total of 38 per cent of respondents stated that the key provisions of the GCF PPWW are 'very clear', and a further 38 per cent stated they are 'fairly clear'. As many as 24 per cent stated that the GCF PPWW's key provisions are 'not very clear'.

The responses to this question contrast with those given to similar questions by GCF personnel, who – despite reasonable awareness of the PPWW itself – are less confident in their understanding of its key provisions.³⁹

Figure A - 15. AE respondents' views on the clarity of the PPWW's key provisions and its implications for their organization



Source: IEU survey of AEs (n=29)

Q5 – How confident are you that your organization's whistleblowing policies and procedures protect whistleblowers from retaliation?

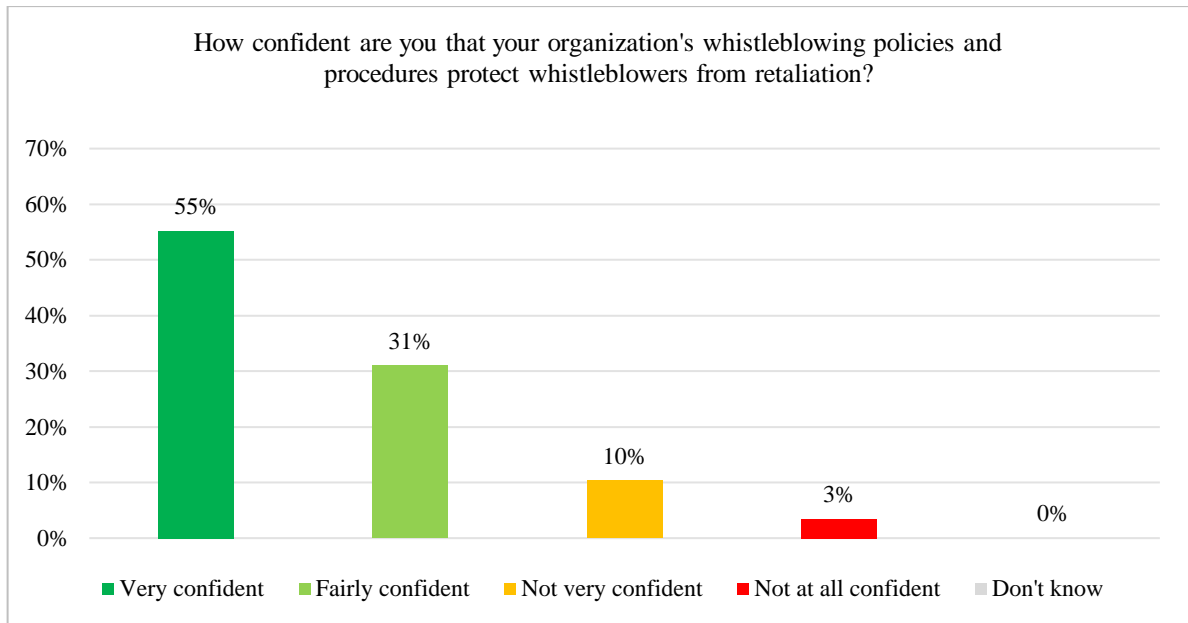
The survey explored AE respondents' confidence regarding the protection of whistleblowers and witnesses under their organization's whistleblowing policies. The results are shown in Figure A - 16 below.

Overall, 86 per cent of AE respondents feel confident that their organization's whistleblowing policy and procedures protect whistleblowers from retaliation. Specifically, 55 per cent of respondents stated feeling 'very confident', and 31 per cent of respondents 'fairly confident'. Only one respondent was not at all confident.

³⁸ See main report (volume I), Chapter 4.A.1.b.ii, pp. 37-38.

³⁹ See section Annex 2A.Q2.

Figure A - 16. AE respondents' level of confidence as to whether their organization's whistleblowing policies and procedures protect whistleblowers from retaliation

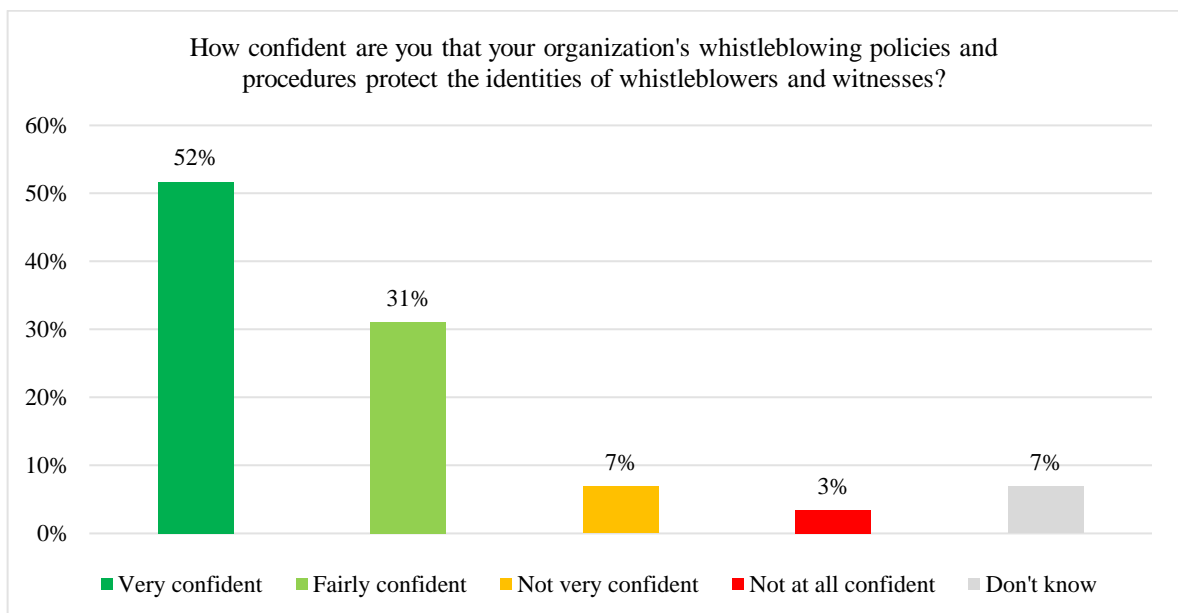


Source: IEU survey of AEs (n=29), numbers may not sum due to rounding.

Q6 – How confident are you that your organization's whistleblowing policies and procedures protect the identities of whistleblowers and witnesses?

Similar to the responses to the previous question, 83 per cent feel their organization's whistleblowing policies and procedures protect the identities of whistleblowers and witnesses. Specifically, 52 per cent reported feeling 'very confident', and 31 per cent 'fairly confident'.

Figure A - 17. AE respondents' level of confidence to whether their organization's whistleblowing policies and procedures protect the identities of whistleblowers and witnesses

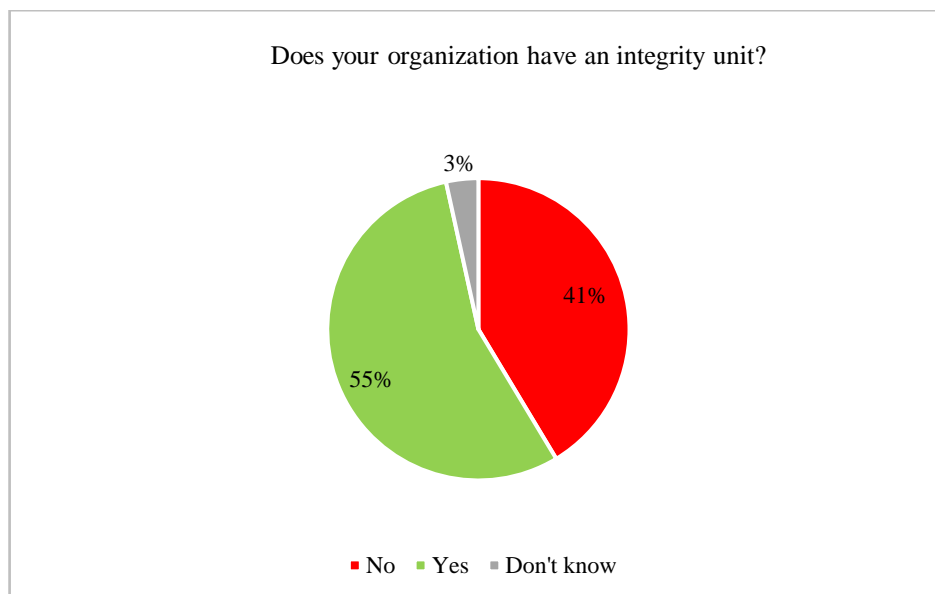


Source: IEU survey of AEs (n=29)

Q7 – Does your organization have an integrity unit?

The AE survey also gathered data on whether AEs have an IIU or equivalent. Such units ideally provide dedicated resources for formulating, implementing and monitoring whistleblowing policies. Such a unit also serves as a communication channel separate from the organization's management hierarchy and reporting lines. The question revealed that 55 per cent of respondents stated their organization has an integrity unit while 41 per cent stated it does not. One respondent did not know.

Figure A - 18. AEs with and without an Integrity Unit

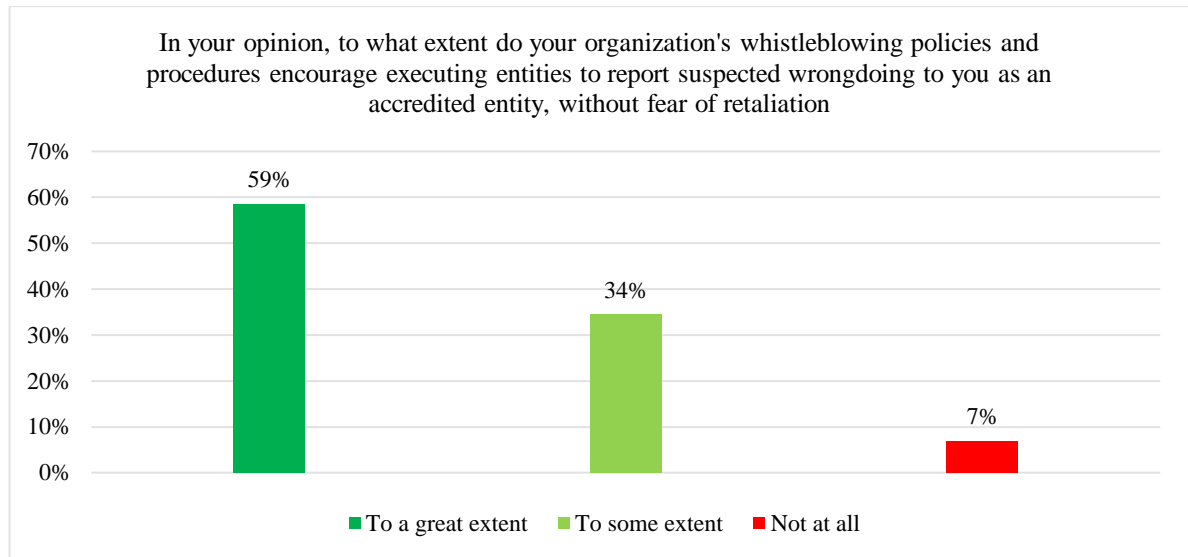


Source: IEU survey of AEs (n=29), numbers may not sum due to rounding.

Q8 – In your opinion, to what extent do your organization's whistleblowing policies and procedures encourage executing entities to report suspected wrongdoing to you as an accredited entity without fear of retaliation?

As shown in Figure A - 19, 93 per cent of AE respondent stated that their organization's whistleblowing policies and procedures encourage EEs to report suspected wrongdoing without fear of retaliation. Only 7 per cent or two respondents stated that their AE's policies and procedures do not offer this encouragement.

Figure A - 19. AEs' views on the extent to which their whistleblowing policies and procedures encourage EEs to report suspected wrongdoing



Source: IEU survey of AEs (n=29)

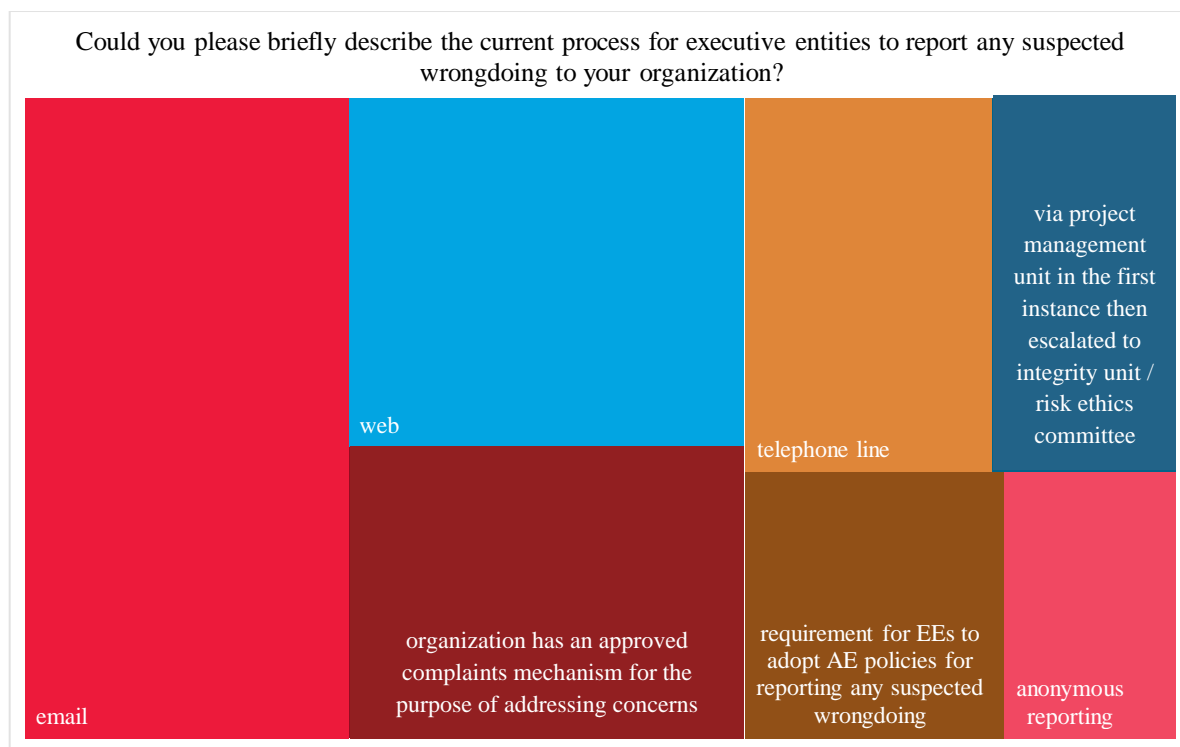
These findings show a slight contrast with evidence gathered from other sources. Interviews with internal and external stakeholders suggested that the visibility of the PPWW and the corresponding policies of the AE is significantly lower at the project implementation or EE level than within AEs. Some GCF personnel, including from the IIU, suggested that awareness and usage of the PPWW at the EE or project level is often low, largely due to limited reporting mechanisms.⁴⁰

Q9 – Could you please briefly describe the current process for executing entities to report any suspected wrongdoing to your organization?

Some AE respondents provided additional information on their organization’s process for EEs to report any suspected wrongdoing. These processes are summarized in Figure A - 20’s tree-map. The most frequently mentioned method for reporting was email, followed by Internet and telephone. Several respondents noted that EEs could also submit complaints directly at the project level through the project management unit, which could initially handle the complaint and escalate it to an AE integrity unit or ethics committee where necessary. Some respondents noted that their AE’s policies and procedures directly extend to EEs as a condition of their collaboration on project implementation.

⁴⁰ See main evaluation report (volume I), p. 38.

Figure A - 20. Respondent AEs' methods for EEs to report suspected wrongdoing



Source: IEU survey of AEs (n=29)

Q10 – If your organization had concerns of suspected wrongdoing on GCF-funded project(s), how likely would it be to report them to GCF?

As shown in Figure A - 21, 69 per cent of respondents believe their organization would be ‘very likely’ to report concerns of suspected wrongdoing on GCF-funded projects, while 21 per cent stated they would be ‘fairly likely’ to do so. Only 7 per cent believed their organization would be ‘fairly unlikely’ to report suspected wrongdoing.

Although these results suggest that the likelihood of AEs reporting suspected wrongdoing to GCF is relatively high, it should be noted that the GCF AMA template requires AEs to report all suspected prohibited practices to the IIU. These survey responses and several stakeholder interviews suggest that AEs may not make these reports consistently, potentially resulting in delays or omissions in the information provided to the GCF.⁴¹

⁴¹ See main evaluation report (volume I), p. 42.

Figure A - 21. Likelihood that AEs would report suspected wrongdoing on GCF-funded projects



Source: IEU survey of AEs (n=29)

Q11 – What could GCF IIU do to better support your accredited entity in integrating whistleblowing and protection of whistleblowers and witnesses within your organization and within executing entities?

Notwithstanding the positive views of many AE respondents regarding understanding and awareness of the PPWW, some would like more support from IIU in integrating whistleblowing in their organization and the EEs they work with.

Overall, 55 per cent of AE respondents explicitly expressed a desire for more IIU support. Notably, half of those requesting more support stated that their AE had not received assistance from the IIU in developing and implementing whistleblowing procedures and policies. As many as 38 per cent indicated they had received some IIU support. Conversely, only 13 per cent of those who stated they had already received extensive support from IIU indicated they require more support now.

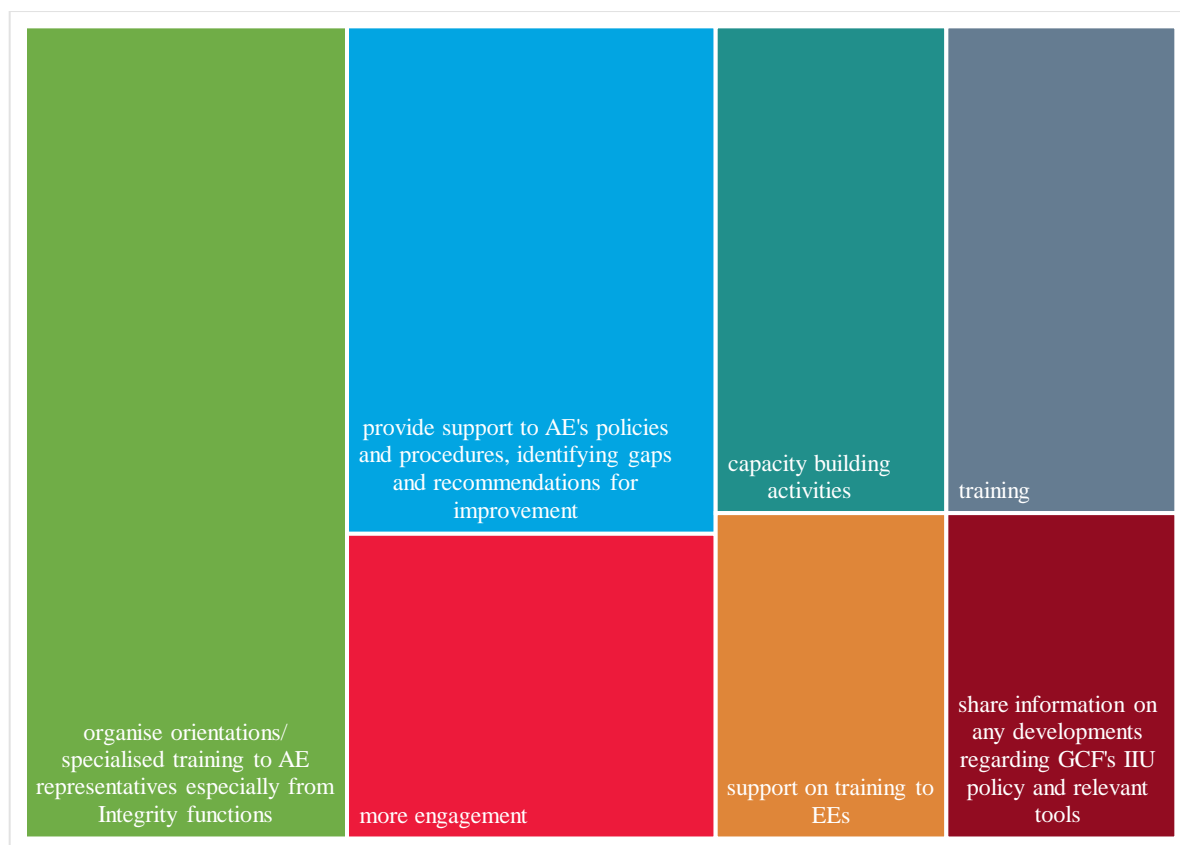
The types of support AEs required are specialist training for staff, capacity-building activities for EEs and help identifying and rectifying gaps in their policies and procedures.

Other forms of support that AEs mentioned included:

- Increased engagement from the GCF’s IIU
- Capacity-building activities, such as establishing an integrity unit
- Regular updates on developments regarding the GCF’s IIU policies and relevant tools
- Efforts to raise awareness and the profile of whistleblowing

The tree-map in Figure A - 22 summarizes the forms of support AEs most commonly request.

Figure A - 22. AE respondents' views on what GCF's IIU could do to better support them in integrating whistleblowing in their organization and executing entities



Source: IEU survey of AEs (n=29)

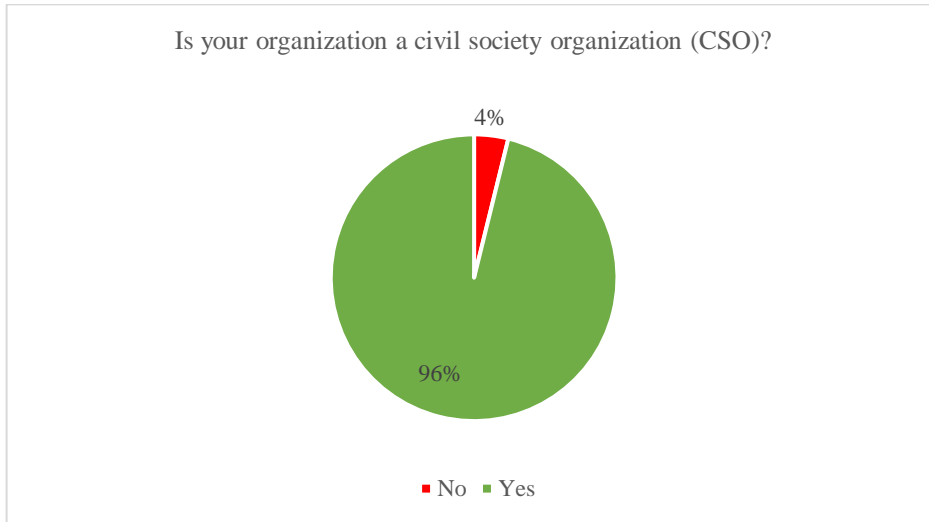
C. CSO SURVEY

This section presents the questions and summary response data from the online survey of AEs. As highlighted in Annex 1, the CSO survey ran for 10 days in April 2024 and received 78 responses. Fifty-eight of these responses were analysed as the remainder were from CSOs not engaged directly with the GCF. The last question on suggestions to enhance PPWW was available to all 78 respondents and all responses received were analysed. Responses were received in English, French and Indonesian, with the latter two languages translated into English for aggregation and analysis.

Q1 – Is your organization a civil society organization?

As the mailing list used for this survey included some organizations that were not CSOs, respondents were initially asked to confirm if their organization was a CSO. As shown in Figure A - 23, 4 per cent of the 78 initial respondents were from CSOs.

Figure A - 23. Profile of CSO survey respondents (i)

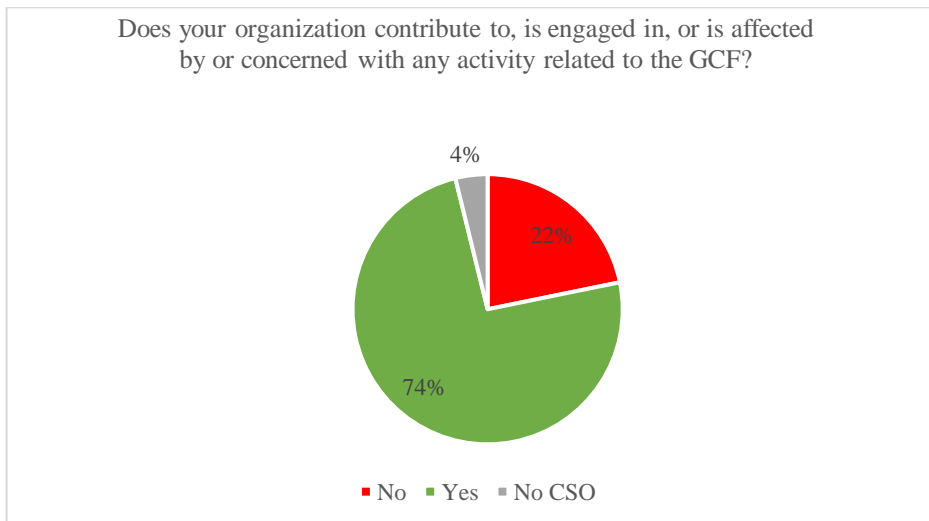


Source: IEU survey of CSOs (n=78)

Q2 – Does your organization contribute to, is engaged in, or is affected by or concerned with any activity related to the Green Climate Fund?

Respondents were asked to confirm if their organization contributes to, is engaged in or is affected by any activity related to the GCF. Among the 75 respondents, 22 per cent were not involved in GCF-related activities, meaning 74 per cent of the initial respondents were eligible to complete the remainder of the survey, as summarized in Figure A - 24.

Figure A - 24. Profile of CSO survey respondents (ii)



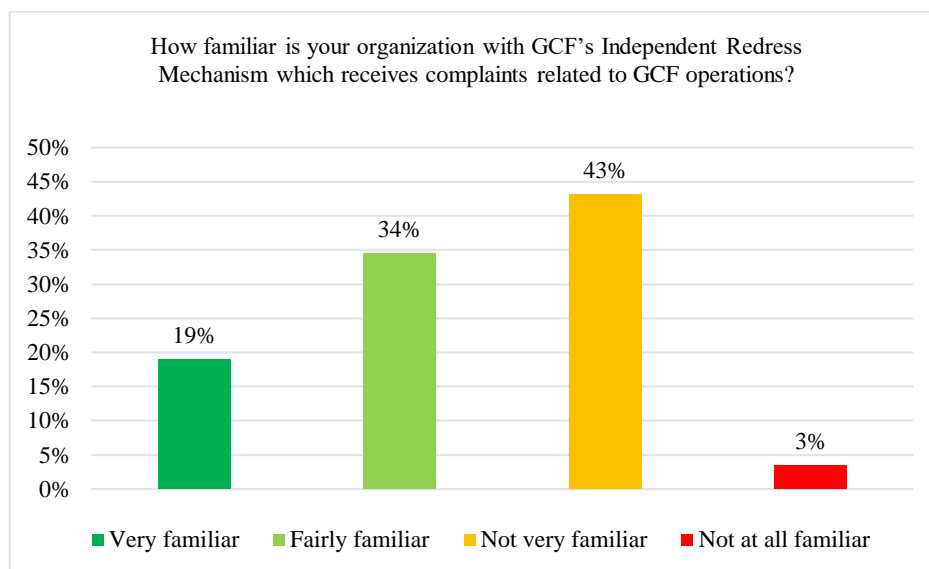
Source: IEU survey of CSOs (n=78)

Q3 – How familiar is your organization with GCF's Independent Redress Mechanism, which receives complaints related to GCF operations?

This question explored CSOs' awareness of the IRM. Whistleblowers or witnesses may include individuals who bring allegations and information to the IRM through grievances, complaints or reconsideration requests that amount to suspected wrongdoing. As Figure A - 25 illustrates, survey

results suggest that respondents' awareness of the IRM varies. While respondents are more aware of the IRM than of the PPWW (see next question), key knowledge gaps remain. Although 19 per cent of respondents stated they were 'very familiar' with the IRM and 34 per cent were 'fairly familiar', 43 per cent were 'not very familiar', and 3 per cent 'not familiar at all'.

Figure A - 25. CSOs' familiarity with the GCF IRM

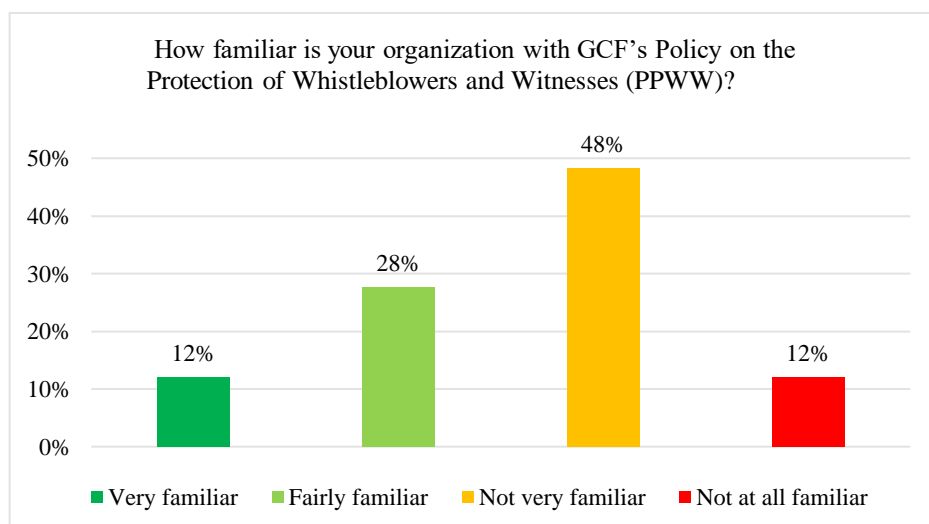


Source: IEU survey of CSOs (n=58), numbers may not sum due to rounding.

Q4 – How familiar is your organization with the GCF's Policy on the Protection of Whistleblowers and Witnesses?

Like the team's online surveys of GCF personnel and AEs, our survey of CSOs suggested that there is scope to improve awareness and knowledge of the GCF PPWW among key stakeholders – in this case, at the grassroots project level. Figure A - 26 reveals that 48 per cent of CSO respondents reported they were 'not very familiar' with the PPWW, and 12 per cent were 'not at all familiar'.

Figure A - 26. CSOs' familiarity with the GCF PPWW

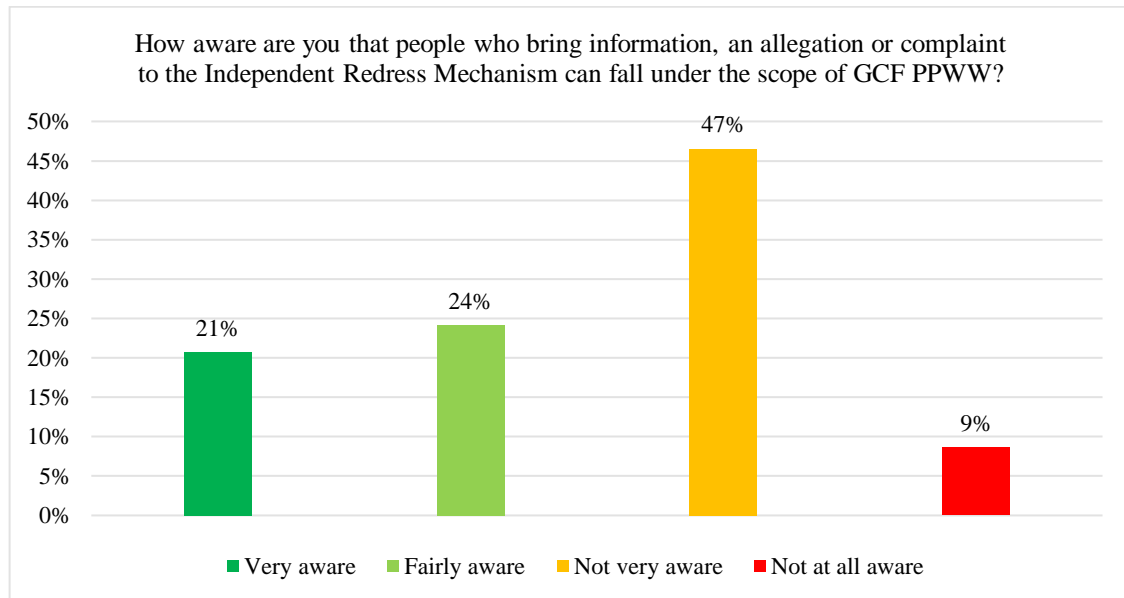


Source: IEU survey of CSOs (n=58)

Q5 – How aware are you that people who bring information, an allegation or a complaint to the Independent Redress Mechanism can fall under the scope of GCF PPWW?

Similarly, CSO responses indicated varying levels of awareness regarding who is protected by PPWW. As Figure A - 27 shows, around 21 per cent of respondents reported being ‘very aware’ that people who bring information, an allegation or a complaint to the IRM can fall under the scope of the GCF’s PPWW, while 24 per cent reported being ‘fairly aware’. Yet some 56 per cent of respondents were not aware that such individuals could fall under the scope of the PPWW, including 9 per cent who were ‘not aware at all’.

Figure A - 27. CSOs’ awareness that users of the IRM can fall under the scope of the PPWW

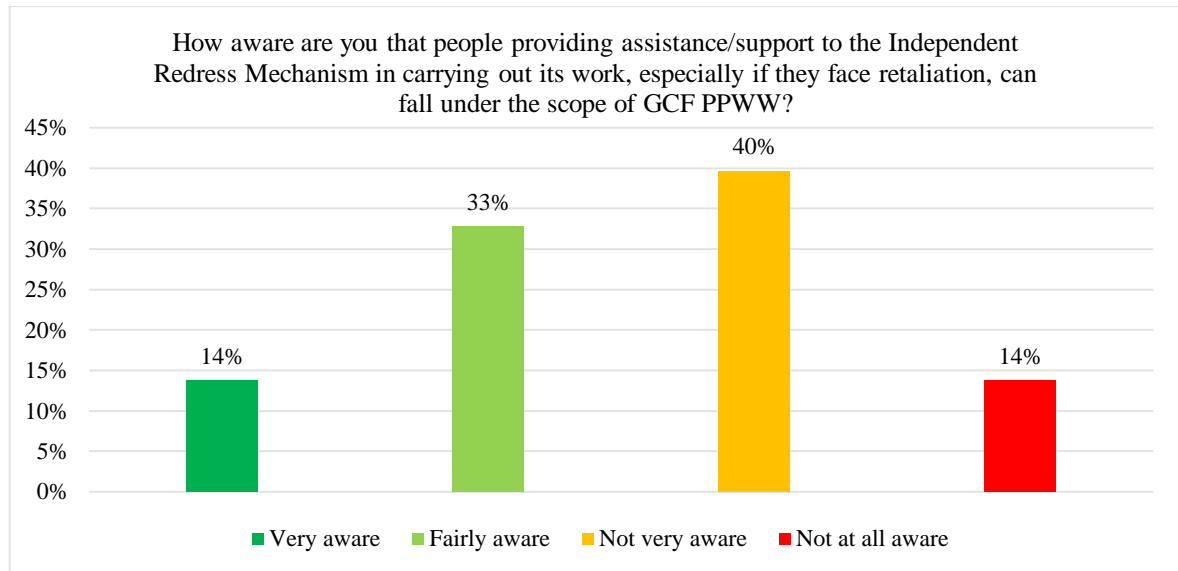


Source: IEU survey of CSOs (n=58), numbers may not sum due to rounding.

Q6 – How aware are you that people providing assistance/support to the Independent Redress Mechanism in carrying out its work, especially if they face retaliation, can fall under the scope of GCF PPWW?

This question further explored CSO awareness of the protection available to individuals assisting IRM, particularly those at risk of retaliation. Figure A - 28 shows that CSO awareness was also mixed in this case, with just 14 per cent of respondents ‘very aware’ that the PPWW could protect people assisting the IRM and 33 per cent ‘fairly aware’. Conversely, more than 50 per cent of respondents were not aware that such individuals might fall under the scope of the PPWW protection, with 40 per cent ‘not very aware’ and 14 per cent of respondents ‘not aware at all’.

Figure A - 28. CSOs' awareness that people supporting users of the IRM can fall under the scope of the PPWW

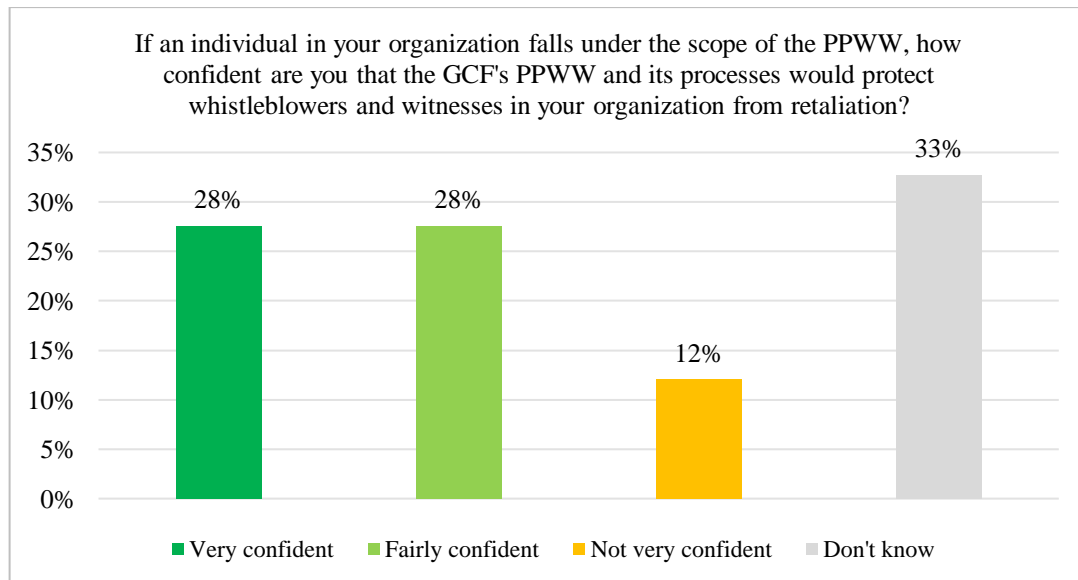


Source: IEU survey of CSOs (n=58), numbers may not sum due to rounding.

Q7 – If an individual in your organization falls under the scope of the PPWW, how confident are you that the GCF's PPWW and its processes would protect whistleblowers and witnesses in your organization from retaliation?

Regarding protection from retaliation, Figure A - 29 shows 28 per cent of respondents felt 'very confident' and a further 28 per cent 'fairly confident' the PPWW would protect whistleblowers and witnesses in their organization from retaliation. Just 12 per cent stated they were not confident. This positive perception of the PPWW aligns broadly with the views expressed in the AE survey and contrasts with the more negative views of PPWW protections held by GCF personnel.

Figure A - 29. CSOs' confidence as to whether the PPWW and its processes would protect whistleblowers and witnesses from retaliation

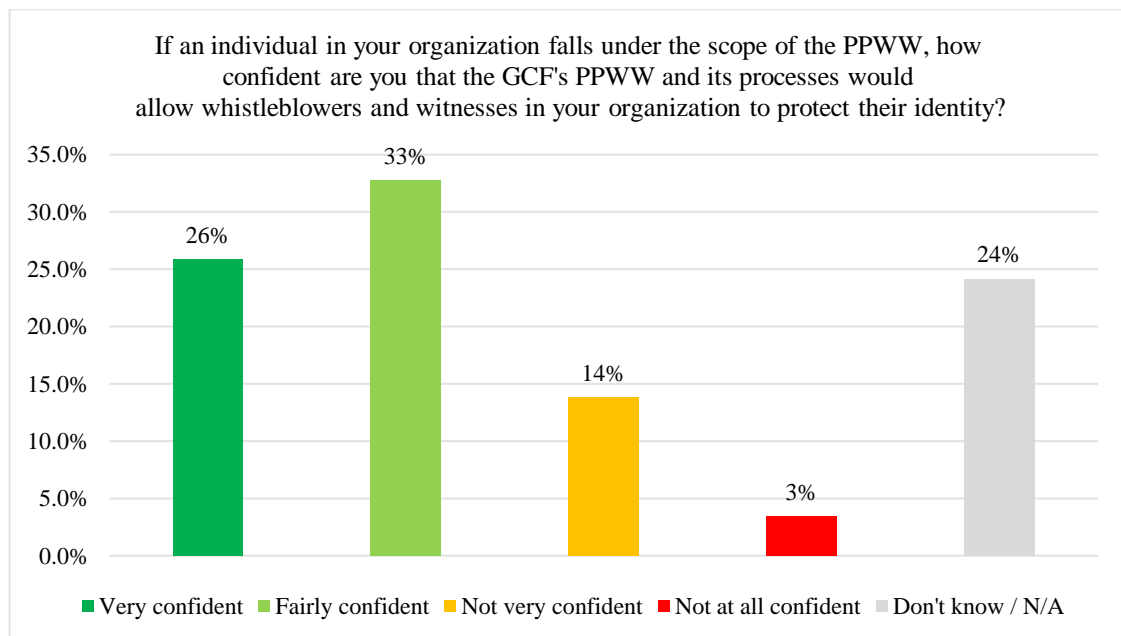


Source: IEU survey of CSOs (n=58), numbers may not sum due to rounding.

Q8 – If an individual in your organization falls under the scope of the PPWW, how confident are you that the GCF's PPWW and its processes would allow whistleblowers and witnesses in your organization to protect their identity?

CSO respondents appear confident that the PPWW and its processes would allow whistleblowers and witnesses in their organization to protect their identities. As Figure A - 30 indicates, 26 per cent of respondents stated they were 'very confident' about the protection of whistleblowers' identities, with a further 33 per cent 'fairly confident'. Only 17 per cent of respondents were 'not very confident' or 'not at all confident' the PPWW would allow whistleblowers and witnesses to protect their identities.

Figure A - 30. CSOs' confidence as to whether the PPWW and its processes would allow whistleblowers and witnesses to protect their identity



Source: IEU survey of CSOs (n=58)

Q9 – If you answered 'Not very confident' or 'Not at all confident' to question 7 or 8, please explain your answer.

Those who responded 'Not very confident' or 'Not at all confident' gave the following reasons:

- Limited awareness of GCF PPWW within their organization, despite involvement in GCF-funded activities
- Insufficient information readily available, such as information packs, to share across the organization
- Challenges accessing GCF IRM from the grassroots level

Q10 – Based on your experience of what works at your organization, what suggestions would you make to the GCF to enhance the PPWW and its implementation?

Several CSOs suggested how GCF might enhance the PPWW and its implementation, echoing many comments from other stakeholders – notably GCF personnel and AE respondents.

CSOs highlighted communications, capacity-building and raising awareness as key areas for improvement. They expressed interest in receiving more information on the PPWW, potentially

through regular national, subnational and community outreach. Ideally, this would cover PPWW and associated processes and be delivered via webinars, training sessions, awareness programmes, or regular updates.

Respondents mentioned they would welcome training activities to educate staff and stakeholders about the PPWW, including their rights and obligations under the policy. They suggested that these sessions would support grassroots capacity-building and enhance GCF's positive impact in managing project portfolios and assisting stakeholders. They also indicated that increased engagement from the GCF would foster trust in the Policy.

Annex 3. OBSERVATIONS ON THE PPWW COMPARED TO OTHER ORGANIZATIONS' POLICIES AND BEST PRACTICE

As part of evaluating the GCF's Approach to and Protection of Whistleblowers and Witnesses, the evaluation team conducted a detailed examination of the GCF's Policy and a selection of whistleblowing policies and practices from other organizations, including United Nations bodies, multilateral lenders, other international organizations and best practice sources such as Transparency International.

Overall, the analysis found that the PPWW compares well with other organizations and established best practices, particularly regarding the “general strength of the policy”, “additional support available to persons reporting misconduct or wrongdoing”, and “reporting of misconduct/wrongdoing”.⁴² However, the evaluation team also identified a few areas that could potentially improve the effectiveness of the PPWW's implementation as set out in Table A - 2.

⁴² See main evaluation report (Volume I), Chapter 3A pp. 28.

Table A - 2. Areas where the PPWW could potentially be improved to bring it into line with best practice

THEME	PPWW PARA. NO.	EVALUATORS' OBSERVATION	IMPLICATION
Comprehensiveness of the definition of a 'whistleblower'	III.r	<p>The definition of a 'whistleblower' in the PPWW 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)'.⁴³</p> <p>This definition covers most potential scenarios but does not extend explicitly to situations where individuals raise such concerns informally or via channels other than the PPWW.</p>	<p>This definition – and hence PPWW's coverage – omits individuals who are not necessarily 'about to report' but could still face retaliation on issues within the PPWW's scope.</p> <p>Expanding the PPWW's definition of a whistleblower to include those who have raised concerns regarding wrongdoing informally or via other channels could be beneficial, even if those concerns have neither led to nor are likely to lead to a report to the IIU under the PPWW.</p>
Comprehensiveness of the definition of 'retaliation'	III.o	<p>The PPWW does not provide explanations or examples of actions and behaviours that could constitute retaliation. Instead, it restricts itself to a generic definition, describing retaliation as '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> <p>This differs from the practices in several other organizations, which provide not only generic definitions but also specific examples of actions and scenarios that qualify as retaliation.⁴⁴</p> <p>Moreover, the policies of several other organizations, unlike the PPWW, do not limit the definition of retaliation to a specific 'act', as this could exclude general threats of unspecified consequences if a whistleblower decides to report.</p>	<p>GCF whistleblowers and the IIU lack detailed criteria and examples to identify retaliation and determine whether certain actions or circumstances constitute retaliation under the PPWW.</p> <p>Including more information in the PPWW on actions and circumstances that could constitute retaliation would be helpful. This information would assist whistleblowers in identifying the risk of retaliation and provide the IIU with a clearer framework for identifying and assessing retaliation.</p>

⁴³ Green Climate Fund, *Policy on Protection of Whistleblowers and Witnesses* (Songdo, South Korea, 2018). Available at <https://www.greenclimate.fund/sites/default/files/document/policy-whistleblower-protection.pdf>, p. 2.

⁴⁴ For example, the Asian Development Bank (ADB)'s 'Whistleblower and Witness Protection Administrative Order' (2.10) states: "Retaliation may include, but is not limited to, harassment, discriminatory treatment, improper assignment of work outside the corresponding job description, improper withdrawal of work assignments contained in the job description, inappropriate performance appraisals or salary adjustments, or the withholding of an entitlement." (<https://www.adb.org/sites/default/files/page/653656/AO%202.10.pdf>, p. 1). The African Development Bank (AfDB) policy defines and gives examples of retaliation in similar terms. Similarly, the Independent Consultation and Investigation Mechanism of the Inter American Development Bank (IDB) Guidelines for addressing risk of reprisals in complaint management' devote a page to defining reprisals using eight different examples (<https://www.iadb.org/document.cfm?id=EZSHARE-525549286-337>, p. 12).

THEME	PPWW PARA. NO.	EVALUATORS' OBSERVATION	IMPLICATION
Provision of protection automatically versus on request	49	Paragraph 49 of the PPWW ⁴⁵ states that protection from retaliation will be provided to Whistleblowers and Witnesses at their request. This differs from the approach of some other organizations, ⁴⁶ where the risk of retaliation is assessed based on the whistleblower's initial report. The protection is granted without having to request it or submit a report of retaliation.	The current PPWW provision puts the responsibility on the whistleblower to understand the risk of retaliation they may face or have already encountered rather than requiring an expert assessment by IIU. This may reduce the likelihood of all retaliation risks being mitigated or managed. Amending the PPWW to include a proactive risk assessment at the time of reporting rather than relying on a request or follow-up report from the complainant might be advantageous.
Assessment and possible mitigations of retaliation risk	33.f	The PPWW provides a general overview of the protections and remedies available for whistleblowers and witnesses but does not specify the exact measures in place to safeguard individuals from retaliation. Instead, it simply states the whistleblowers and witnesses facing retaliation to report this to the IIU. By contrast, many organizations in similar sectors and settings ⁴⁷ explicitly outline their protective measures against retaliation. ⁴⁸	This approach means that the reporting individual is responsible for assessing their level of risk and requesting protection measures while possibly not knowing what specific measures are available, as these are not currently outlined in the PPWW. It might be helpful to describe in the PPWW the measures available to protect whistleblowers against retaliation and ensure that these include an initial assessment of the risk of retaliation when the complainant makes a report.

⁴⁵ Green Climate Fund, *Policy on Protection of Whistleblowers and Witnesses* (Songdo, South Korea, 2018). Available at <https://www.greenclimate.fund/sites/default/files/document/policy-whistleblower-protection.pdf>. p. 8. paragraph 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.'

⁴⁶ For example, paragraph 18 of International Labour Organization, *Reporting Misconduct and Protection from Retaliation* (2021).

⁴⁷ Examples include AfDB, ADB, European Bank for Reconstruction and Development, IDB, International Labour Organization (ILO), International Union for Conservation of Nature, Caribbean Development Bank and United Nations Children's Fund – see full bibliography in the main evaluation report (volume I).

⁴⁸ The most frequently cited protective measures include a request to take annual or special leave, reassignment of the whistleblower, permission to work remotely for a defined time, and steps taken to ensure physical safety.

THEME	PPWW PARA. NO.	EVALUATORS' OBSERVATION	IMPLICATION
Tone of paragraphs on the repercussions of false reporting	8, 45	<p>The PPWW states that individuals making false or malicious reports are not protected and may face sanctions. This approach contrasts with established practice in many other organizations,⁴⁹ where policies emphasize the importance of whistleblowers adhering to their terms of service and underscore that malicious reporting is unacceptable without including explicit threats of non-protection or sanctions. These organizations frequently provide assurances that even if 'good faith' reports are ultimately unfounded, they will not incur sanctions.</p> <p>The PPWW's definition of false reports includes the word 'inaccurate', which may discourage individuals from reporting for fear that any inaccuracy could lead to disciplinary action against them.</p>	<p>This tone is noticeably more stringent than the policies of many other organizations and could potentially deter people from reporting.</p> <p>Adjusting the PPWW references to 'false and malicious reports' could reassure whistleblowers that they will not be penalized for making reports in good faith, even if they contain inaccuracies.</p>

⁴⁹ Although the basic principle that false reporting is not protected is standard in many United Nations bodies and multilateral development banks, the tone of such statements is noticeably softer in the policies of other organizations, such as the AfDB, ILO, IDB, Office of the Inspector General - The Global Fund, and United Nations Children's Fund.

Annex 4. SUPPLEMENTARY CASE STUDIES

During the evaluation, the team reviewed several case studies highlighting different aspects of the GCF whistleblowing landscape, focusing on one or more evaluation criteria.⁵⁰ These case studies are presented below.

CASE STUDY 1

EXTERNAL COHERENCE WITH A DELIVERY PARTNER

As some organizations working with GCF are DPs rather than AEs, their processes for harmonizing and disseminating policies to subcontractors and implementing partners are detailed in their contract with the GCF rather than in an AMA.

Respondents from one DP outlined how, in an approach similar to that used for the GCF PPWW, their organization offers multiple channels of communication for whistleblowers depending on the status of the person(s) referred to in the report. In particular, the DP maintains two dedicated whistleblower email accounts. One is for executive whistleblowers, with reports sent directly to the Head of Internal Audit. The other account covers all other reports and is directed to the individual institutionally responsible for managing and monitoring allegations of suspected wrongdoing. Each email is also automatically copied to a local law firm tasked with ensuring the DP acts on the complaint. The DP sets up a committee for each report to investigate the complaint. Initially, this committee assesses whether the case is:

- in the organization's jurisdiction
- related to its activity – through an intake assessment
- credible
- verifiable
- 'material' (i.e. consequential)

The committee launches a formal investigation if a report meets all these criteria. The committee comprises a Chair and two other members selected according to the nature of the complaint and the skills needed to investigate it. The DP brings in an outside firm to support the investigation for highly specialized cases.

As with GCF, all staff in all offices of the DP, including external consultants, are subject to the organization's ethics policy and code of conduct. The DP has several mechanisms for ensuring no retaliatory action is taken against whistleblowers and witnesses. For example, if the individual named in the report continues in their position, DP management closely observes their interactions with the complainant. This oversight is especially critical during performance reviews, where retaliation can be seen through an unexpected decline in the whistleblower's performance rating. Any anomalies or unexpected trends in the interaction between the whistleblower and the subject of the complaint are investigated as possible evidence of retaliation.

⁵⁰ Effectiveness, relevance, coherence and sustainability

CASE
STUDY
2

EXTERNAL COHERENCE THROUGH THE PRIVATE SECTOR FACILITY

AE respondents often reported that the most challenging aspect of accreditation is aligning their organization's integrity policies sufficiently with the GCF. These challenges can be due to different jurisdictions and regulatory contexts and the requirement to provide anonymous and confidential reporting – including publicly available and accessible hotlines, preferably in the local language.

One AE that has found aligning with the GCF's integrity policies relatively straightforward is a firm operating in the financial sector. Financial institutions typically have well-established risk, compliance and integrity procedures. For example, this particular AE has had an investigative function in its code of ethics since it was founded. Accreditation with the GCF provided an opportunity to further develop its whistleblowing and investigative functions by developing a grievance redress mechanism and creating website portals. The AE's integrity focal point also benefited from the GCF's grievance redress training.

Integrity-related reports received by the AE are forwarded to the integrity focal point and the General Counsel. For corruption cases, a website link allows individuals to submit complaints about the organization's funded programmes or initiatives and investee companies that make up its portfolio. The code of ethics includes detailed reporting instructions, and for issues involving senior staff – such as the Chief Financial Officer or above – it includes a list of suggested contacts, such as the Board of Directors, tailored to the type of allegation.

When considering investment in a pipeline company, the portfolio team prepares a high-level due diligence assessment in a preliminary investment memorandum. The investment committee reviews those materials and either approves moving forward with full formal due diligence or identifies questions that must be addressed beforehand.

As part of due diligence, the AE examines the pipeline company's track record, finance forecasts, context, market, founders, directors, leadership and shareholders. The AE runs background checks on all relevant individuals and entities using a proprietary 'world compliance' tool that cross-references the information collected against 100 search lists to screen for civil, criminal and financial history. Any issues flagged are discussed by the Risk and Compliance Manager and the General Counsel, who formulate follow-up questions that must be addressed before the investment can proceed.

Each member of the AE's legal team is assigned a portfolio of investments. Once a month, they contact the EEs and ask if there have been any issues relating to financial implementation or misconduct. This process involves reviewing a list of 50-100 requirements under six or seven categories to ensure that the AE:

- maintains adequate oversight and visibility of the EE and its activities.
- gathers the requisite information to investigate issues more thoroughly or report to the GCF or other investors.
- fulfils the agreed duty to disclose as prescribed in their AMA with the GCF.

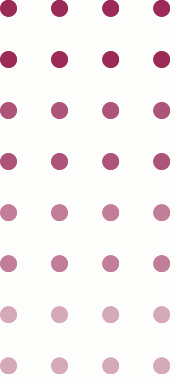
CASE
STUDY
3

INCREASING EFFECTIVENESS BY EMBEDDING REPORTING AS A POSITIVE FEATURE OF ORGANIZATIONAL CULTURE

The evaluation's benchmarking and document review found that both the act of whistleblowing and the term itself can carry varied and sometimes negative connotations in different contexts. In response, some organizations are working to destigmatize whistleblowing by, for example, using alternative terms such as 'speaking out' or 'raising concerns', which can help make the concept more familiar and acceptable within an organization.

For example, one AE encourages a positive and transparent reporting culture by encouraging the reporting of best practices rather than focusing solely on negative reports of concerns or potential wrongdoing.

The organization's integrity unit aims to establish a network of two-way communication channels between staff and the integrity focal point or authorized representative. They offer at least two channels for positive and negative reports – physical boxes for written submissions and formal feedback sheets that can be emailed. They also favour destigmatizing language when referring to reporting. For example, the staff code of conduct uses the terms 'speaking up' and 'raising and reporting concerns' to introduce the systems and procedures for reporting.



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