



**GREEN  
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**4 March 2026**

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# 2025 Annual Report of the Independent Integrity Unit

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## **Summary**

The 2025 Annual Report of the GCF Independent Integrity Unit, covering the major activities of the Unit and the impact of its work from 1 January – 31 December 2025.



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Independent  
Integrity  
Unit



# 2025 Annual Report of the GCF Independent Integrity Unit



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# 2025 Annual Report of the GCF Independent Integrity Unit



FP036: Pacific Islands Renewable Energy Investment program  
Credit: Green Climate Fund / Konini Rongo



FP026: Sustainable Landscapes in Eastern Madagascar  
Credit: Green Climate Fund / Little Big Films

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# MESSAGE FROM THE GCF BOARD CO-CHAIRS

The GCF Independent Integrity Unit is a trusted leader in this work. Maintaining the highest integrity standards in the GCF's operations and ensuring accountability in the management and utilisation of funds continues to be a critically important task.

As the number of GCF projects and their impact continues to grow, we re-emphasise our strong support for the Independent Integrity Unit as it assists the Board in overseeing GCF operations and fulfils its mandate of investigating allegations of wrongdoing, advising on and mitigating integrity risks, and strengthening the integrity capacity of GCF stakeholders.

With collective action on integrity and transparency in all GCF activities in 2026, we can strengthen the credibility and effectiveness of the Fund, ensuring that climate finance reaches communities in need.

## **Leif Holmberg and Seyni Nafo**

*Co-Chairs of the Board of the GCF in 2025*



Leif Holmberg



Seyni Nafo

# MESSAGE FROM THE GCF EXECUTIVE DIRECTOR



Mafalda Duarte

In 2025, the Green Climate Fund (GCF) marked 10 years since its first project was approved with our partners in Peru. A decade later, we now have more than 300 projects approved in 134 countries around the world with a portfolio of USD 19.3 billion.

With these investments, the GCF is poised to positively impact an estimated 1.6 billion people and have 3.3 billion tonnes of carbon dioxide equivalent emissions reductions. The climate finance invested in the GCF is a multiplier for climate action, supporting the increase in

private and public investments.

The Fund also welcomed 19 new organisations as Accredited Entities in 2025, bringing the total number of our worldwide accredited partners up to 157. These partners play the critically important role of delivering project implementation on the ground. We could not be an effective mechanism for climate action without them.

While we have achieved enormous progress, much work remains. Under a revised framework for accreditation and a streamlined project review and approval process, we are already seeing the fruits of our labour as climate finance reaches the communities that need it faster.

A growing portfolio of projects along with a growing pool of accredited partners requires a steadfast adherence to the highest standards of integrity. By maintaining these standards for the GCF, our partners, and in all GCF activities, we can feel confident that the dollars for this mission are leading to long-term change for the communities we serve.

Our work with the GCF Independent Integrity Unit (IIU) on these efforts remains unwavering. As one of the accountability mechanisms of the Fund, IIU is a trusted partner in identifying and mitigating integrity risks in GCF-funded activities, strengthening the Fund's integrity policies, and supporting capacity building on integrity for GCF's stakeholders worldwide.

IIU's activities last year demonstrate its important role in safeguarding GCF resources. For example, contributing to the Fund's mission of growing locally-led climate action, IIU launched the Peer Learning Programme—a year-long collaborative initiative designed to strengthen the integrity functions of 14 GCF Direct Access Entities. Working with the Secretariat, IIU also supported in ensuring the highest standards of integrity were maintained in 32 contractual agreements with GCF partners.

In 2026, with IIU and our partners, we will continue to deliver transformative climate finance while maintaining trust and a commitment to integrity in the GCF's operations.

**Mafalda Duarte**

*Executive Director, GCF*

# MESSAGE FROM THE HEAD OF THE GCF INDEPENDENT INTEGRITY UNIT

Last year, the GCF Independent Integrity Unit (IIU) continued to play a crucial role in the safeguarding of GCF resources and the strengthening of integrity systems among our partners worldwide.

At the start of 2025, IIU solidified its positioning within the new HR legal framework as one of the three pivotal accountability mechanisms as foreseen under the GCF governance structure, supporting the Board in overseeing GCF operations and ensuring the responsible management and utilisation of funds. This role is vital for the GCF, given its function as a financing mechanism that involves significant financial contributions and distributions, along with inherent financial and reputational risks.

IIU also continued to fulfil its core mandate by assessing and investigating an increasing number of cases while upholding integrity standards in GCF projects and operations. To that end, IIU clarified minimum screening requirements on integrity for assessing entities during accreditation and reinforced through Accreditation Master Agreements and the newly developed standard legal conditions of the Fund. IIU also clarified the obligations of GCF fund-recipients to promptly report all allegations of Prohibited Practices, share their investigative findings, and fully cooperate in any IIU investigation.

To enhance engagement with national-level partners and foster knowledge sharing on integrity among GCF stakeholders using a more structured leaning approach, IIU launched the Peer Learning Programme on Climate Finance Integrity in 2025.

This program includes 14 Accredited Entities worldwide, participating in monthly events to exchange ideas, ask questions, engage in training, and cultivate a culture of integrity in implementing GCF-funded projects.

Looking ahead to 2026, IIU is committed to continuing these efforts and promoting integrity and accountability among GCF stakeholders through our investigative work. We will further strengthen our integrity risk management and collaboration with the Secretariat internally, as well as under the revised Monitoring and Accountability Framework.

The Independent Integrity Unit is steadfast in its commitment to safeguarding GCF resources globally and contributing to the Fund's efforts to implement transformative climate action.

## **Karen Ernst**

*Head of the Independent Integrity Unit, GCF*





FP199: Public-Social-Private Partnerships for Ecologically-Sound Agriculture and Resilient Livelihood in Northern Tonle Sap Basin  
Credit: Food and Agriculture Organization / Pisey Khun

# ABOUT THE IIU

The Green Climate Fund Independent Integrity Unit was established by the GCF Board pursuant to Article 68 of the Governing Instrument in 2016 as one of the GCF accountability mechanisms. IIU reports directly to the Board and/or through the Ethics and Audit Committee of the Board, and has functional/operational independence from the GCF Secretariat. IIU has a detailed Terms of Reference, under which it is mandated to investigate allegations of Wrongdoing (including Prohibited Practices, misconduct and conflicts of interest) and to engage in integrity risk management and awareness-raising activities.

IIU cooperates closely with the GCF Secretariat and other Independent Units to ensure accountability, promote good governance, and prevent abuse or misuse in the Fund's operations and resources. It does so through a multi-pronged approach consisting of professional investigative services and integrity-related policy advice, proactive integrity reviews, and integrity capacity-building.

# GCF INTEGRITY POLICY FRAMEWORK

## PREVENT

Code of Conduct

Anti-Money Laundering and  
Countering the Financing  
of Terrorism Policy

Sexual Exploitation,  
Abuse and Harassment  
Policy

Ethics and Conflict

Policy on

## DETECT &

Policy on the  
Whistleblowers

Investigation

 = Applies to GCF Internal and Counterparties

 = Applies to GCF Internal

 = Applies to GCF Counterparties



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Unit

## INVESTIGATE

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Protection of  
and Witnesses

Standards

## REMEDY

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Administrative  
Remedies and  
Exclusions Policy

Staff Rules and  
Regulations

of Interest Policies

Prohibited Practices



EXIT

Participants of the 2025-2026 Peer Learning Programme meet in Viet Nam.  
Credit: GCF Independent Integrity Unit

# EXECUTIVE SUMMARY

The work of the Green Climate Fund (GCF) Independent Integrity Unit (IIU) continued to grow in 2025, a reflection of the increasing number of projects and Accredited Entities in the GCF portfolio and the increasing level of integrity advisories and guidance. IIU initiated 45 cases and closed 31 cases in 2025. IIU also engaged its partners through the launch of a signature, 18-month Peer Learning Programme with 14 GCF Direct Access Entities and delivered trainings to stakeholders through in-person workshops in Southeast Asia and at the GCF Regional Dialogue in Latin America. Internally, IIU contributed to input on the Revised Accreditation Framework and new Standard Conditions for the Fund's legal agreements, in addition to continuing its work of advising on contractual agreements and providing guidance on conflict of interest inquiries.

# STRATEGIC OBJECTIVES AND THEIR IMPLEMENTATION IN 2025

## Strategic Objective 1:

To foster a strong culture of integrity by supporting collaboration, and learning, awareness raising, provision of integrity advisories, and the development and implementation of an integrity policy framework.

### 2025 Work Programme Item and Activities During the Reporting Period

- ▶ Delineate IIU and Secretariat functions in handling integrity matters, including under the revised GCF grievance structure.

**Staff Regulations and Staff Rules.** IIU provided substantive guidance during the drafting of the new Staff Regulations and Staff Rules, including on the delineation of roles and responsibilities between the Secretariat and IIU in the areas of misconduct/disciplinary measures and staff grievances related to interpersonal conflicts or workplace disagreements.

**Policies on Ethics and Conflicts of Interest.** IIU initiated, in cooperation with the Secretariat, the development of a procedure to better manage and mitigate conflict-of-interest risks for various GCF stakeholder groups, in accordance with the applicable GCF policies.

- ▶ Begin development of a mandatory integrity induction programme.

**Integrity Hub for GCF Personnel.** IIU published a central information site for GCF personnel on the GCF intranet, to increase access to integrity information. This includes how to report an integrity violation, how the complaints procedure functions, and the obligations of personnel under GCF's integrity policies.

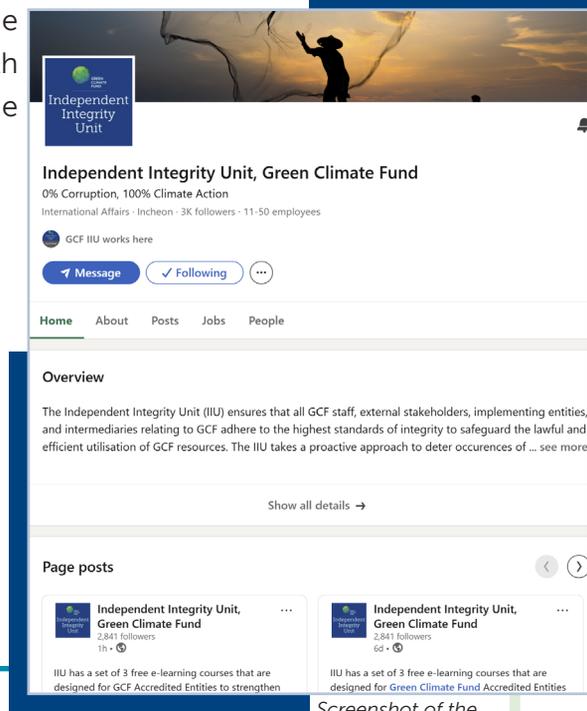
▶ **Conduct training for External Members of the GCF Panels and Groups on their obligations under the relevant PECol.**

**Awareness-Raising Sessions.** As part of continued training sessions provided to GCF External Members, IIU engaged with the independent Technical Advisory Panel (iTAP) and the Accreditation Panel (AP), recalling to their members their reporting and disclosure obligations under the relevant Policy on Ethics and Conflict of Interest.

▶ **Implement the communications strategy**

**Social Media Traffic.** In 2025, the IIU LinkedIn page received a total of 73,318 post impressions with an engagement rate of 14%. The LinkedIn page experienced a 43% growth during this time.

**Internal and External Communication.** IIU published 9 news releases on IIU activities on the GCF intranet and developed a series of short videos of integrity personnel at the IIU-IRM Regional Workshop and the Peer-to-Peer Learning Programme for showcase on the IIU LinkedIn page. IIU also sent four newsletter issues to about 1,000 external stakeholders featuring information about the annual report, International Anti-Corruption Day, and a webinar for partners on AML/CFT.



Screenshot of the IIU LinkedIn page

▶ **Provide advisories on integrity policy implementation and compliance matters.**

**Advisories on Conflicts of Interest.** IIU issued 15 advisories on the management and mitigation of conflict-of-interest risks: 8 advisories were issued to iTAP members, 6 advisories to AP members, and 1 to the GCF Secretariat.

Organise campaign for the commemoration of IACD 2025.

**International Anti-Corruption Day 2025.** IIU organized a webinar on the GCF Anti-Money Laundering and Countering the Financing of Terrorism Policy, conducted by colleagues from the GCF Department of Risk Management and Compliance (DRMC). The webinar was attended by 138 participants, including representatives from Accredited Entities.

Organise the IIU contribution to the Secretariat-led GCF Regional Dialogues.

**GCF Regional Dialogue in Latin America.** IIU organised a session with the GCF Independent Redress Mechanism (IRM) and DRMC on transparency and accountability at the GCF Regional Dialogue in Latin America in September 2025, explaining the GCF accountability ecosystem.

IIU also organized a workshop for all participating Direct Access Entities (DAEs) with information about strengthening the integrity function in a DAE and understanding Prohibited Practices. As part of its efforts to foster capacity-building in a more interactive format, IIU developed and used participatory tools—such as an Integrity-themed crossword—during training sessions, which were well-received by participants. The Regional Dialogue strengthened IIU visibility and increased engagements with DAEs in the region.



Submit policy implementation reports on PPP, PPWW, and AML/CFT to the Board on an annual basis.

**Policy Implementation Reports.** IIU submitted the Annual Implementation Reports on the Policy on the Protection of Whistleblowers and Witnesses (PPWW) and on the Policy of Prohibited Practices (PPP) for the Board’s consideration at B.42.

Participants at the IIU table at the GCF Regional Dialogue in Latin America. Credit: GCF Independent Integrity Unit

▶ Advise/support the Secretariat in the implementation of the new Partnerships and Access Strategy, including contractual agreements with partners.

**Revised Accreditation Framework (RAF).** IIU was part of several working groups of the RAF taskforce, providing substantive input to support the Secretariat on components such as the minimum accreditation screening requirements, the new legal arrangement development and the revised Monitoring and Accountability Framework (MAF).

**Standard Conditions.** IIU provided the integrity-related clauses for the new Standard Conditions for future legal arrangements under the RAF in consultation with the Secretariat.

▶ Submit the four ARE subsidiary documents for EAC endorsement and Board approval.

**Administrative Remedies and Exclusion (ARE) Subsidiary Documents.** IIU developed the draft ARE Procedures and engaged in extensive consultations with the Secretariat's dedicated policy team. IIU also prepared drafts of the Integrity Compliance Guidelines and the Settlement Guidelines which are being reviewed and consulted internally.

The previously completed draft of the ARE Guidelines continue to be under consideration by the Ethics and Audit Committee (EAC) of the GCF Board.

▶ Conduct reviews of the Policy on Prohibited Practices and the Policy on the Protection of Whistleblowers and Witnesses in coordination with relevant GCF Secretariat offices.

**Three-Year PPP Review.** IIU benchmarked the GCF PPP with similar policies of comparable organisations and has engaged relevant Secretariat functions in consultations regarding potential recommendations for changes to the PPP. The outcome of these consultations will be presented to the EAC in 2026.

## Strategic Objective 2:

To be a learning institution and thought leader in climate finance integrity that uses best practices and employs innovative integrity solutions in the detection and mitigation of integrity risks, contribution to the development of robust governance frameworks.

### 2025 Work Programme Item and Activities During the Reporting Period

#### Implement the capacity building strategy.

**Capacity Building Strategy.** Based on its Capacity Building Strategy 2025–2027 aimed at systematically strengthening the integrity capacity of Direct Access Entities and GCF personnel, IIU:

- Provided trainings during the joint IIU-IRM Regional Workshop on core integrity areas for all participating DAEs and clinic-style consultations tailored support for specific DAEs;
- Started the development of an Integrity Toolkit, which will feature practical guidance on GCF’s integrity policies, AEs’ related integrity obligations, and on how to embed a culture of integrity in an AE; and
- Launched an 18 month-Peer Learning Programme framework, in collaboration with GIZ, for 14 registered DAEs.

#### Organise the joint IIU-IRM Regional Workshop for DAEs and CSOs.

**Regional Workshop in Viet Nam.** In April, IIU and IRM hosted the 3rd Regional Capacity Building and Outreach Workshop in Hanoi for DAEs and Civil Society Organisations. The workshop was attended by 25 DAE and 12 CSO participants from 12 countries in South and Southeast Asia, and they enhanced their understanding of their obligations under GCF integrity policies and the key integrity requirements in implementing GCF-funded projects. They also learned to strengthen the integrity function within their organisations and developed action plans for integrity initiatives.



Participants at the IIU-IRM Regional Workshop.  
Credit: GCF Independent Redress Mechanism

#### Develop the first phase of the Integrity Toolkit.

**Integrity Toolkit.** IIU concluded the procurement process for the design of the Toolkit and content development will begin in January 2026.

## Engage with the Peer Learning Programme.

**Peer Learning Programme.** IIU and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) piloted the 2025-2026 Peer Learning Cohort Programme in February 2025, with participants from 14 DAEs. The Programme aims at supporting DAEs in meeting their obligations under the GCF integrity policies and equipping them with relevant tools. Applying the peer-learning principle, the Programme in 2025 comprised an in-person workshop in Viet Nam, 4 check-in meetings, 2 peer-led workshops, and 1 IIU in-depth training. It will conclude at the 4th Integrity Forum in September 2026.



## Contribute to the International Working Group on Countering Environmental Crime and Corruption.

**Climate Finance Working Group Meeting.** IIU leads the Climate Finance Working Group within the Countering Environmental Corruption Practitioners Forum, comprising about 800 global anti-corruption professionals. In October, IIU conducted a webinar featuring DAEs of the IIU Peer Learning Programme to share integrity learnings and experiences.

## Engage with different CSOs through workshops and webinars.

**CSO Sessions during the Regional Workshop in Viet Nam.** To enhance transparency and accountability in GCF-funded projects, IIU conducted a workshop in April for CSOs, focusing on preventing misconduct and how local CSOs can promote integrity best practices in GCF projects. In June and December, IIU held two virtual follow-up meetings with the participants.

**Engagement with the International Anticorruption Academy (IACA).** IIU continued its engagement for the second year with IACA to service a virtual module on "Integrity in Climate Finance" for its graduate students.

Peer Learning Programme members at the in-person workshop.  
Credit: GCF Independent Integrity Unit



▶ Organise side events/panels with international partners at global engagements.

**Anti-Corruption Conference.** IIU Head Karen Ernst spoke on a panel during the 11th Conference of the States Parties to the UN Convention against Corruption in December 2025, led by UNODC, focusing on practical accountability mechanisms to counter corruption.

▶ Conduct and issue two PIRs.

Proactive Integrity Reviews (PIRs) are part of the GCF's risk management to ensure that GCF funds are used for intended purposes.

- **PIR-003.** Following the project selection process, IIU completed the desktop review, field work, and onsite visits and conducted consultations with the relevant AE and government stakeholders. The PIR is expected to be completed in the first half of 2026.
- **PIR-004.** IIU is in the selection process of a GCF project for the next PIR exercise in consultation with the Secretariat to commence in 2026.

▶ Monitor implementation of recommendations from 2024 PIR.

**Capacity-Building Support to the Accredited Entity for the Previous PIR.** The relevant AEs provided updates on the progress made both in terms of systems, policies, and practices that will benefit the implementation of the AEs' future projects in the GCF pipeline. IIU will continue to provide technical or other support and monitoring as necessary.

▶ Provide AMA and other contractual advisory and negotiation services.

**Advice on Contractual Agreements.** IIU provided guidance to the Secretariat in negotiating integrity/anti-corruption clauses in 32 Accreditation Master Agreements (AMAs) and other contractual agreements. IIU also provided input to integrity-related provisions of the new standard conditions in templates for contractual agreements.

## Strategic Objective 3:

To be recognised as a trusted accountability mechanism, empowering stakeholders involved in Fund-related activities and others to report suspected integrity violations, and to undertake professional, impartial, and timely investigations while effectively supporting GCF’s administration of justice and ARE framework.

### 2025 Work Programme Item and Activities During the Reporting Period

- Organise and hold information sessions on IIU complaint procedures to GCF staff.

**Complaints Procedure Information Session.** IIU held a session in October for GCF personnel on procedures for filing and handling complaints and ensuring whistleblower protection. Relevant information is also published on the Integrity intranet page.



- Conduct effective and professional investigations to support the administration of justice and ARE framework.

**Cases Opened.** IIU opened 45 new cases, including 23 cases related to GCF projects and programmes (external), 21 misconduct cases (internal) and 1 non-integrity violation.

**Cases Closed.** IIU closed a total of 31 cases (19 external, 11 internal cases and 1 non-integrity matter) during the reporting period.

- Notify the Secretariat of internal control gaps or project/programme-related risks identified during investigative activity.

**Project Implication Advisories.** IIU issued 8 Project Implication Advisories (PIAs), aimed to inform the Secretariat of project- and counterparty-related risks for mitigation and/or monitoring purposes.

IIU members delivering the complaints session training to GCF personnel.  
Credit: GCF Independent Integrity Unit

▶ **Undertake specialised training of investigators and develop/update internal operating procedures and forms.**

**Training.** Two IIU investigators attended a virtual training session on the use of artificial intelligence in investigations.

**Operating Templates.** IIU developed or updated several new internal operating templates, including simplified/customised assessment reports to further expedite the processing of harassment, discrimination, and SEAH allegations.

▶ **Strengthen investigative tools/databases and enhance digital forensic capacity.**

**Case Management.** IIU has completed the upgrade of its Case Management System (CMS), which provides additional features and improvements to the Integrity Hotline Portal.

**AE/Delivery Partner (DP) Database Update.** IIU updated its AE/DP investigation contacts and capacity database.

▶ **Engage with UN Representatives of Investigation Services (UNRIS) and other investigative counterparts.**

**UNRIS Meetings.** In 2025, IIU participated in three virtual UN-RIS meetings and the in-person Conference of International Investigators (CII).

▶ **Participate in the 25th CII.**

**Conference of International Investigators.** In November 2025, IIU attended the 25th CII at the Asian Infrastructure Investment Bank headquarters in Beijing, China.

▶ **Identify ways to enhance counterparty reporting and IIU's review and utilisation of counterparty findings.**

**Counterparty Engagements.** IIU strengthened communication lines and engagements with the investigation functions of different Accredited Entities and Delivery Partners and explored ways to provide further positive feedback loops to the Secretariat on reliable counterparties that self-report allegations and/or provide effective cooperation during investigative processes.

## Strategic Objective 4:

To enable real-time, data-informed decision-making and action on addressing integrity risks, and to foster a culture of transparency, accountability, and efficiency using technology and innovative mechanisms.

### 2025 Work Programme Item and Activities During the Reporting Period

#### Fine tune machine learning methodology for integrity risk analytics.

**Data-Driven Integrity Risk Assessment Tool.** IIU has leveraged machine-learning models, supplemented by AI classification, to identify potential integrity vulnerabilities and accountability gaps in GCF-funded activities. The 2025 improved methodology understands contextual relationships within the documentation on a greater scope compared to the preceding years' sentence-level approach. The updated approach allows the system to identify project control weaknesses that could lead to integrity risks (e.g., fraud, abuse, conflict of interest) by understanding the broader context in which risks appear.

**Integrity Risk Dashboard.** IIU developed an Integrity Risk Analysis Dashboard that supports project oversight by instantly identifying critical risk patterns across analysed projects. Using advanced machine-learning models developed during IIU's PIR process, the system normalises risk metrics across projects of different sizes and stages, providing early warning capabilities. At a glance, decision-makers and stakeholders will be able to identify which projects require immediate attention, understand precise risk factors, and make data-driven decisions.

#### Establish IRA Working Group.

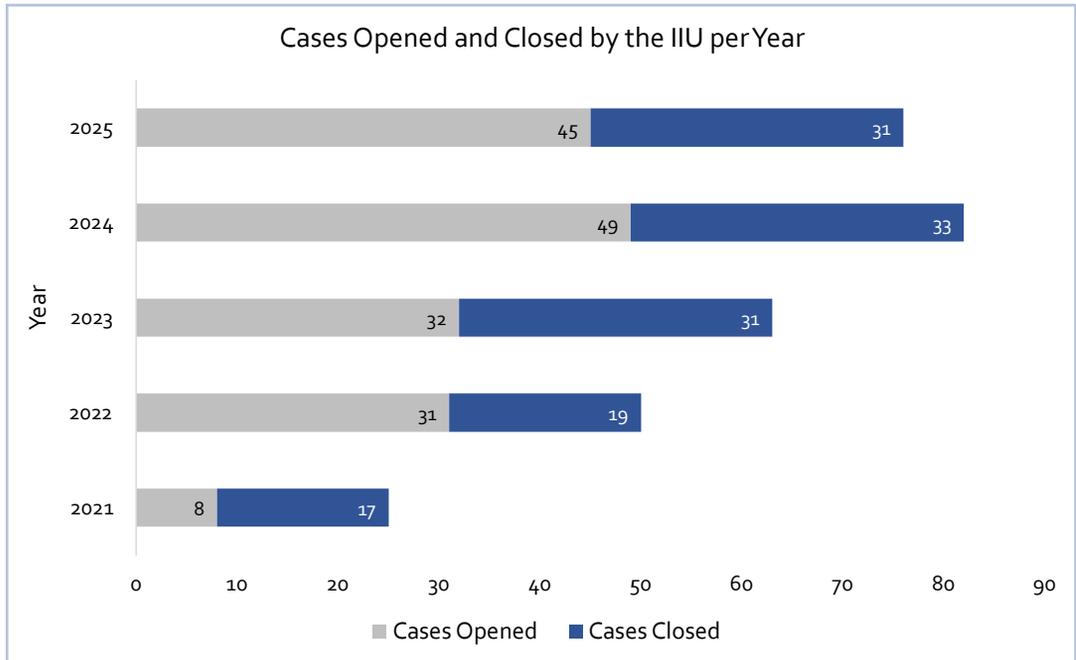
**IRA Working Group.** IIU initiated a working group that analyses statistics and data for inputs during the preparation of policy implementation reports and for reflection in risk dashboards.

# IMPACT OF IIU ACTIVITIES



FP028: MSME Business Loan Program for GHG Emission Reduction  
Credit: Green Climate Fund, Angel Mendoza

## IMPACT OF INVESTIGATION ACTIVITIES



Despite high numbers and increasing complexity of cases, IIU was able to conclude 31 cases, resulting in various project- and programme-related remedies, such as termination of implicated contractors and employees by Accredited Entities, integrity compliance actions, recovery of lost funds, and internal control enhancements. IIU was also able to inform the Secretariat of impending or ongoing risks to GCF funded activity for monitoring and/or mitigative response.

Independent Unit staff meet with DAEs at B43.  
Credit: GCF Independent Integrity Unit



## IMPACT OF ADVISORY SERVICES

Based on IIU’s extensive guidance on the Revised Accreditation Framework (RAF), minimum screening requirements on integrity capabilities for accreditation and integrity considerations were adopted for the Monitoring and Accountability Framework (MAF) and Policy on Restructuring and Cancellation (PRC).

Further, during the Secretariat-led drafting of the new Staff Regulations and Staff Rules (SRR), IIU provided crucial advice on provisions pertaining to misconduct and disciplinary measures and staff grievances on interpersonal conflicts and workplace disagreements. IIU also ensured that SRR provisions properly reflected and accounted for the mandated authority and independence of the independent units, solidifying their positioning as accountability mechanisms under the GCF governance structure.

In addition, IIU provided input on investigative and integrity-related legal clauses and assisted the Secretariat during 32 negotiations of Accreditation Master Agreements and other contractual agreements, which included corporate and institutional agreements.

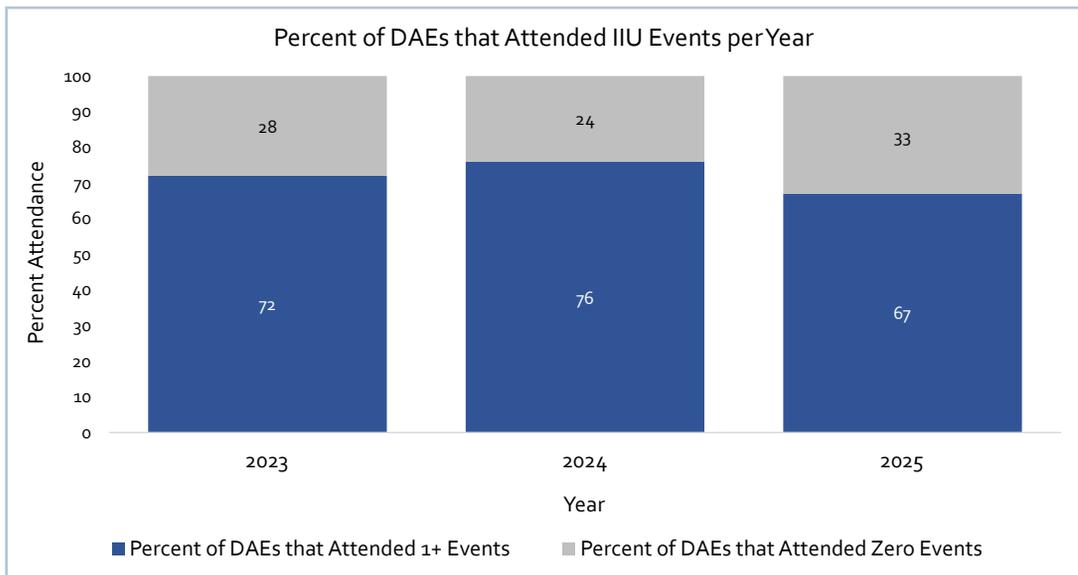
Following the Board’s adoption of the RAF at the 42nd GCF Board Meeting, the IIU also reviewed and provided guidance to the Secretariat in incorporating integrity-related requirements into the newly developed Standard Conditions for GCF legal agreements. This included the accurate reflection of counterparty obligations under the Policy on Prohibited Practices and AML/CFT Policy to ensure their effective and consistent application in the revised approach.

## IMPACT OF CAPACITY BUILDING AND OUTREACH ACTIVITIES

In 2025, IIU operationalized its Capacity-Building Strategy by delivering targeted, prevention-focused integrity learning and outreach that moved beyond awareness to structured, sustained engagement with DAEs. Key achievements included tailored training modules and new practical tools paired with consistent follow-ups. The new Peer Learning Programme was built around structured trainings and mentorship for systematic exchanges of institutional practices and approaches.

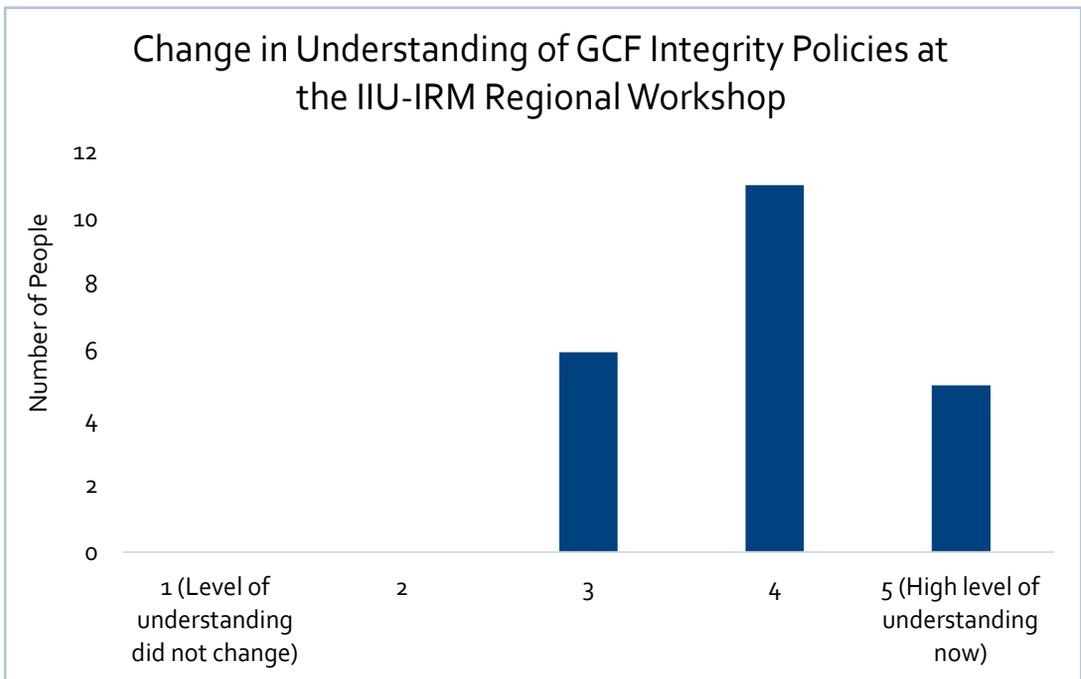
Collectively, these efforts strengthened DAEs’ understanding of integrity obligations under GCF policies. It also expanded IIU’s visibility through events that included CSOs, regional networks, and the public.

**DAE Engagement Tracking.** In 2025, IIU hosted 3 events for DAEs as well as one year-long programme. Of the 105 active DAEs, 70 of them, or 67%, attended at least one IIU event. This is lower than the attendance rate of DAEs in 2024. However, in 2025, most of the events were more regionally or programmatically specific. IIU aims to reach 100% of DAEs through other IIU resources such as the e-learning module, which DAEs can access and complete at their convenience.



## ENGAGEMENT OF DAEs IN IIU TRAININGS

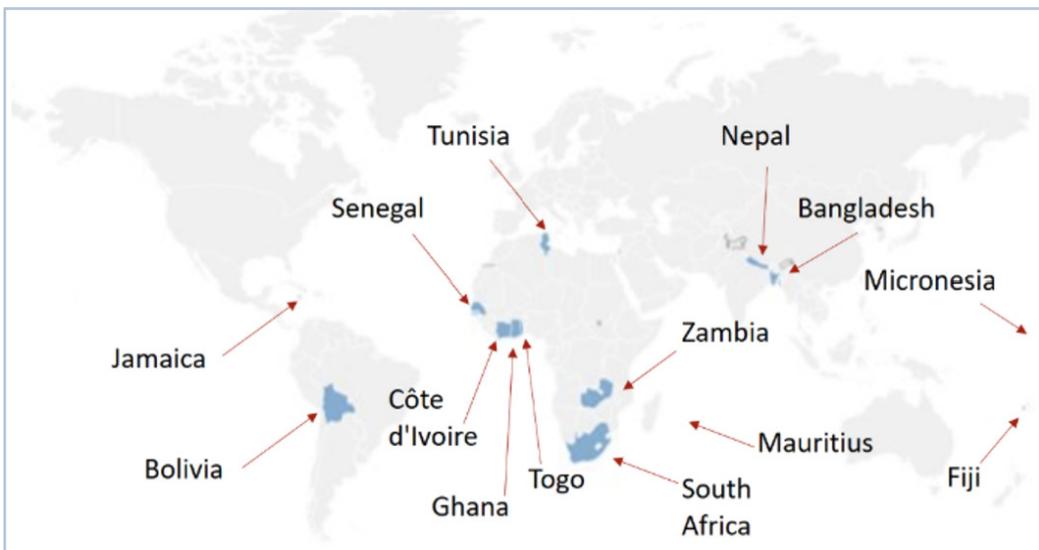
**IIU-IRM Joint Regional Workshop.** 25 participants from 18 DAEs attended the IIU-IRM regional workshop that was held from 08-11 April in Hanoi, Viet Nam. In a survey following the workshop, participants reported an overall increase in their understanding of GCF integrity policies, with an average score of 3.9 out of 5, where 5 indicates a complete understanding of the material. The overall satisfaction of the workshop was rated as a 4.2 out of 5.



**Peer Learning Programme In-Person Workshop.** 14 DAEs joined a year-long programme run by the IIU and GIZ to strengthen their integrity knowledge using a combination of workshops and peer learning techniques. This programme will run from February 2025 until September 2026. As of reporting for the 2025 Annual Report, the majority of the participants stated that the programme is running smoothly for them and they are on their way to achieving the goals they laid out for their organisations at the start.

*“This Peer Learning Programme is a good opportunity for me to bond with peer integrity member staff and to learn from them, and also for them to learn from me.”*

- Omar Ennaifar, Compliance and Procedures Manager at Sahara and Sahel Observatory



*Map of the representing DAE countries in the Peer Learning Programme*

**E-Learning Module Completion.** As of December 2025, 139 individuals from GCF Accredited Entities have enrolled in the IIU e-learning module, which was released in 2024 and covers three GCF integrity policies: the Policy on Prohibited Practices, Policy on the Protection of Whistleblowers and Witnesses, and Investigation Standards. 127 of those enrolled individuals have completed the course or are in progress of completing it.

A woman with long brown hair and glasses, wearing a white lab coat over a patterned top, stands in a classroom or lecture hall. She is holding a human skull in her left hand and a black marker in her right. She is looking towards the camera. In the foreground, the backs of several students wearing white lab coats are visible as they sit in yellow chairs. The background features anatomical charts and models on the wall.

# CHALLENGES AND LESSONS LEARNT

FP051: Scaling-up Investment in Low-Carbon Public Buildings  
Credit: Green Climate Fund / Little Big Films

### **Upholding mandate and delineation of roles between the Secretariat and IIU regarding staff grievances and misconduct**

With the development of the new HR legal framework and the arrival of many new senior managers at the GCF, IIU faced the challenge to make its role and mandate understood and to clearly reflect and incorporate the Board-derived independence and authority of its Head in the newly-developed Staff Regulations and Rules. IIU also gave guidance in delineating the role of the Secretariat in handling staff grievances related to administrative decisions and interpersonal conflicts from the role of IIU in handling complaints regarding misconduct.

### **Integrity standards in legal agreements**

IIU undertook the challenging and time-consuming task of providing detailed guidance to the Secretariat on the critical importance of upholding minimum integrity standards within the Fund's contractual agreements and new standard conditions. These minimum standards pertain to reporting obligations for Accredited Entities and are essential for enabling the GCF to monitor and address integrity risks, such as financial and reputational concerns that arise from suspected prohibited practices, with expediency and prior to the completion of an AE's assessment or investigation. Given the growing number of projects and associated funding disbursements, early awareness of allegations by the GCF and proper receipt of detailed investigative findings is becoming ever-more vital for effective risk management and remediation.

### **Capacity building and outreach activities challenges**

Stakeholder needs are highly diverse—DAEs are at different maturity levels, and AEs, CSOs, and broader audiences required different depth, language, and delivery formats—making standardisation difficult without diluting relevance. Counterparties may interpret standards differently, or face capacity constraints. IIU learnt that impact comes from practical, replicable tools and reinforcement beyond training. In 2026, IIU will expand "how-to" guidance, use outreach, and peer learning to avoid recurring bottlenecks and strengthen follow-up through clinics and targeted technical sessions, supported by the development and rollout of the Integrity Toolkit.

Financial constraints limited the ability to deliver more frequent in-person engagements, increasing reliance on virtual delivery, which in turn constrained depth of interaction and continuity for some participants. Logistical constraints such as time zone differences also affected continuity and equitable participation. Language and translation constraints further influenced accessibility and consistency of understanding, particularly for technical integrity concepts that require precise interpretation and locally adaptable examples.

# IIU PERSONNEL



*Select images of IIU personnel working in the Unit at the end of 2025*

# APPENDIX: INVESTIGATION CASE STATISTICS

## All Opened and Closed Cases

Year Received	Cases Opened	Year Closed					# of Open Cases
		2021	2022	2023	2024	2025	
2021	8	3	1	4			-
2022	31		14	11	4	2	-
2023	32			15	10	4	3
2024	49				19	17	15
2025	45					8	37
<b>Total</b>	<b>165</b>	<b>3</b>	<b>15</b>	<b>30</b>	<b>33</b>	<b>31</b>	<b>55</b>

## Opened and Closed Project-Related Cases (including respective years of closure)

Year Received	Cases Opened	Year Closed					# of Open Cases
		2021	2022	2023	2024	2025	
2021	5	2	-	3			-
2022	13		4	5	2	2	-
2023	15			5	5	3	2
2024	19				7	10	2*
2025	23					4	19*
<b>Total</b>	<b>75</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>14</b>	<b>19</b>	<b>23</b>

\* Includes cases under assessment/investigation by GCF Counterparties (including AEs/DPs).

## Opened and Closed Staff Misconduct Cases (including respective years of closure)

Year Received	Cases Opened	Year Closed					# of Open Cases
		2021	2022	2023	2024	2025	
2021	3	1	1	1			-
2022	17		9	6	2		-
2023	16			9	5	1	1
2024	29				11	7	13
2025	21					3	18
<b>Total</b>	<b>86</b>	<b>1</b>	<b>10</b>	<b>16</b>	<b>18</b>	<b>11</b>	<b>32</b>

### Count of Cases Closed by Quarter

Year	Q1	Q2	Q3	Q4	Total
2021	1	8	9	-	18
2022	6	3	6	8	23
2023	6	6	10	9	31
2024	5	7	15	6	33
2025	8	8	11	4	31

### Count of Cases Opened by Type

Type of Cases	2021	2022	2023	2024	2025
<b>Project-Related Reports</b>	<b>5</b>	<b>13</b>	<b>15</b>	<b>19*</b>	<b>23</b>
Abuse	1	2	2	5*	3
Collusion	1	-	1	-	1
Conflict of Interest	-	3	-	-	2
Corruption	2	1	2	2	2
Fraud	-	1	5	4	7
Obstructive Practice	-	-	-	1	-
SEAH	-	1	1	1	1
Other Project-Related Reports	1	5	4	6	7
<b>Staff Misconduct</b>	<b>3</b>	<b>17</b>	<b>16</b>	<b>29*</b>	<b>21</b>
Abuse	-	1	1	-	2
Abuse of Authority	1	6	6	3	7
Collusion	-	1	-	1	-
Conflict of Interest	1	-	-	8	1
Corruption	-	-	1	1	-
Fraud	-	1	1	1**	-
Harassment	1	3	5	9	7
ML/FT	-	-	-	-	1
Retaliation against Whistleblowers and Witnesses	-	-	-	1	-
SEAH	-	-	2	-	-
Other Misconduct	-	5	-	5*	3
<b>Non-Integrity Violation</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>External</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>8</b>	<b>31</b>	<b>32</b>	<b>49</b>	<b>45</b>

\* One case was reclassified from external to internal

\*\* One internal case was reclassified from SEAH to fraud

## Count of Cases Closed by Type

Type of Cases	2021	2022	2023	2024	2025
<b>Project-Related Reports</b>	<b>5</b>	<b>6</b>	<b>13</b>	<b>14</b>	<b>19</b>
Abuse	-	-	3	2	5
Collusion	-	-	1	-	1
Conflict of Interest	-	1	1	1	1
Corruption	1	1	2	2	-
Fraud	3	-	2	2	6
Obstructive Practice	-	-	-	1	-
SEAH	-	1	1	1	-
Other Project-Related Reports	1	3	3	5	6
<b>Staff Misconduct</b>	<b>9</b>	<b>15</b>	<b>17</b>	<b>18</b>	<b>11</b>
Abuse	-	1	-	-	-
Abuse of Authority	2	4	6	3	3
Collusion	-	-	-	1	-
Conflict of Interest	1	3	-	1	2
Corruption	-	-	1	-	-
Fraud	-	2	1	-	1
Harassment	3	2	6	9	2
ML/FT	-	-	-	-	1
Retaliation against Whistleblowers and Witnesses	1	-	-	-	-
SEAH	2	-	1	2	-
Other Misconduct	-	3	2	2	2
<b>Non-Integrity Violation</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>External</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>18</b>	<b>23</b>	<b>31</b>	<b>33</b>	<b>31</b>

# APPENDIX: OUTREACH & ENGAGEMENT ACTIVITIES

## 2025 Outreach & Engagement Activities

Type of Event	Title	Date	Audience	Venue
In-person Meeting	Meet and Greet with DAEs at B.41	17 February	Direct Access Entities	Songdo, South Korea
In-person Presentation	Introduction to the Independent Units for Accredited Entities at B.41	19 February	Accredited Entities	Songdo, South Korea
Virtual Meeting	Introduction to the Peer Learning Programme	27 February	Direct Access Entities	Virtual
In-person Conference	Attendance at the World Bank Partnerships for Anticorruption Global Forum	08-09 April	Integrity professionals	Washington, D.C.
In-person Conference	IRM-IIU Regional Capacity Building and Outreach Workshop	08-11 April	Direct Access Entities and CSOs	Hanoi, Viet Nam
Virtual Meeting	Peer Learning Programme: Integrity Topic Setting	29 April	Direct Access Entities	Virtual
Virtual Meeting	Pre-B.42 Board Webinar on IU Roles and Strategic Outlook	20 May	Board Members, Alternate Board Members, Advisors	Virtual
In-person Meeting	Workshop with the Peer Learning Programme	3-5 June	Direct Access Entities	Hanoi, Viet Nam
Virtual Meeting	Follow-up Call with IRM-IIU Regional Workshop Participants	18 June	Direct Access Entities and CSOs	Virtual
Virtual Meeting	Introduction to the Independent Units for Accredited Entities at B.42	17 July	Accredited Entities	Virtual
Virtual Meeting	Peer Learning Programme: Strengthening the Integrity Function	22 July	Direct Access Entities	Virtual
Virtual Meeting	Peer Learning Programme: Building an Integrity Culture	25 August	Direct Access Entities	Virtual

In-person Meeting	GCF Regional Dialogue in Latin America	15-19 September	Accredited Entities, Nationally Designated Authorities	Santo Domingo, Dominican Republic
Virtual Meeting	Peer Learning Programme: Awareness-Raising Tools for Integrity	22 September	Direct Access Entities	Virtual
Virtual Meeting	Environmental Corruption Working Group Webinar	16 October	Integrity professionals	Virtual
In-person Presentation	GCF Liaison Officer onboarding	16 October	GCF Liaison Officers	Songdo, South Korea
In-person Presentation	Complaints Procedure Information Session for GCF Personnel	16 October	GCF personnel	Songdo, South Korea
Virtual Meeting	Pre-B.43 Board Webinar on IU Roles and Strategic Outlook	16 October	Board Members, Alternate Board Members, and Advisors	Virtual
Virtual Meeting	Peer Learning Programme: DAE Investigations Processes	23 October	Direct Access Entities	Virtual
In-person Meeting	Meet and Greet with DAEs at B.43	27 October	Direct Access Entities	Songdo, South Korea
Virtual Meeting	Peer Learning Programme: Procurement Fraud	19 November	Direct Access Entities	Virtual
Virtual Meeting	Back-to-Basics Webinar on the AML/CFT Policy	10 December	Direct Access Entities	Virtual
Virtual Meeting	Peer Learning Programme: Check-In and Planning	11 December	Direct Access Entities	Virtual
Virtual Presentation	Accountability Pathways for Climate Action panel at the UNODC Conference of the States Parties	16 December	Integrity professionals	Doha, Qatar (IIU Virtual Intervention)



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