

Independent Investigation Function

GOVERNANCE MAP

Approval status: Pending approval by the Board of Directors, expected on December 1, 2026

Effective date: To be recorded upon approval

Responsible function: Independent Investigation Function

Governance oversight: Ethics and Integrity Committee / Board of Directors

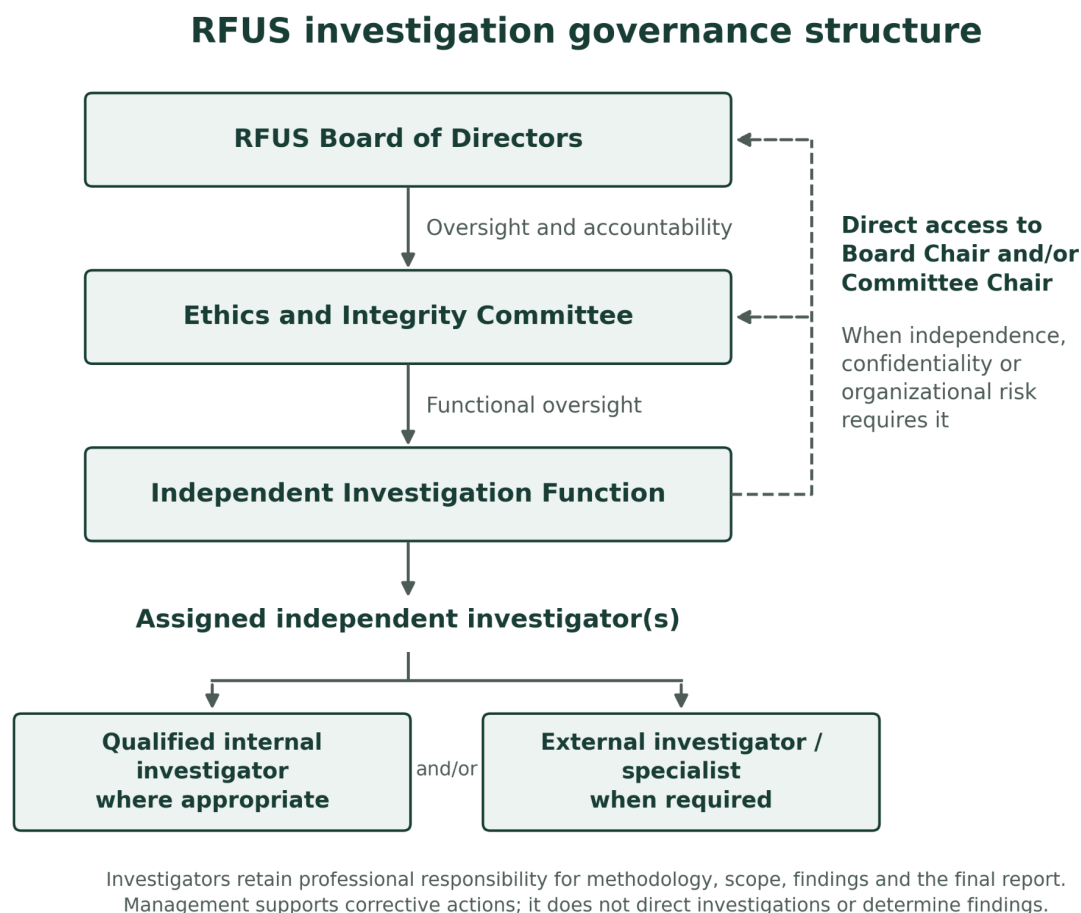
Classification: Public and available on the RFUS website

Review cycle: At least every three years or earlier when required

QUICK REFERENCES:

Document	Primary audience	Main question it answers	Level	What it should contain	Public
Ethics & Integrity Committee - Terms of Reference ToR	Board of Directors, Ethics & Integrity Committee, Executive Director, senior management	What is our ethics/integrity governance system, and who oversees it?	Governance	Mandate, responsibilities, oversight, ethics, conflicts of interest, integrity, and relationship with the investigation function	Yes
Independent Investigation Function ToR	Board of Directors, Ethics & Integrity Committee, Executive Director, investigators, GCF assessors/auditors	What is the investigation function, what authority does it have, and how is it independent?	Institutional-Function	Purpose, scope, authority, independence, reporting line, access to information, investigations covered, accountability	Yes
Investigation Procedures & Case Management Guidelines	Investigators, case managers, the Ethics and Integrity Committee, and designated staff handling allegations	How do we actually receive, assess, investigate, document, and close the investigative phase and document case status?	Operational	Intake, registration, triage, preliminary assessment, investigation steps, evidence, interviews, confidentiality, case files, findings, reports, closure, records, and monitoring	Yes
Independent Investigation Function Governance Map	GCF assessors, auditors, Board of Directors/Committee members, senior management, staff	Can someone see, at one glance, how independence and accountability work?	Visual Summary	Organizational relationships, reporting line, oversight body, separation from management, escalation pathways, relationship with HR/GRM/whistleblower mechanisms, and case flow	Yes
Integrated Investigation Function, GRM, and PSEAH Complaints Focal Point - Appointment Memorandum	Board of Directors, Ethics and Integrity Committee, designated personnel, and GCF assessors/auditors	Who coordinates the Investigation Function, and what is the functional reporting line?	Appointment record	Designated person or position, effective date, administrative responsibilities, functional reporting line, direct-access rights, conflict and recusal requirements, and limits on authority over investigators	No, internal, may be provided confidentially to GCF

1. GOVERNANCE STRUCTURE



2. INDEPENDENCE

The Investigation Function operates independently from RFUS operational management.

The Investigation Function:

- independently determines whether an allegation warrants investigation;
- independently determines investigative scope and methodology;
- independently determines the evidence necessary to reach investigative conclusions;
- independently determines investigative findings and conclusions;
- independently finalizes investigation reports;

- has appropriate access to relevant organizational information and records; and
- may engage qualified external investigators where independence or specialized expertise requires it.

Neither management, the Ethics and Integrity Committee, nor the Board of Directors may direct or modify the Investigation Function's professional investigative determinations, findings, conclusions, or final investigation report.

3. AUTHORITY

The Investigation Function is authorized to:

- **Receive** allegations through RFUS reporting and whistleblower channels.
- **Assess:** Conduct preliminary assessments and determine appropriate case classification.
- **Investigate:** Review documents, interview relevant persons, preserve evidence and engage specialists.
- **Report:** Issue investigation reports and communicate significant findings to the Ethics and Integrity Committee and/or Board of Directors.
- **Refer** matters to management, legal counsel, regulators, law enforcement, donors or other competent authorities where appropriate.
- **Follow up:** Monitor or request information concerning corrective actions and systemic improvements.

4. ACCOUNTABILITY

The Investigation Function is accountable for conducting authorized investigative activities fairly, objectively, impartially, confidentially and in accordance with approved procedures. It reports functionally to the Board of Directors through the Ethics and Integrity Committee, while retaining sole professional responsibility for decisions concerning case opening, investigative scope and methodology, evidence assessment, findings, conclusions and finalization of investigation reports. The Ethics and Integrity Committee and Board exercise governance oversight but do not direct or modify professional investigative determinations.

The Investigation Function Lead/Focal Point serves as an ex officio, non-voting member of the Ethics and Integrity Committee and does not count toward quorum. The individual shall not participate in Committee oversight, deliberation, recommendations or decisions concerning a matter they received, materially screened, administered, referred, facilitated, resolved or investigated, except to provide factual or procedural information requested by the Committee. The individual shall withdraw during deliberations and decisions. Applicable conflict-of-interest and access restrictions remain in effect.

The individual currently designated to coordinate the Investigation Function is identified in a separate appointment memorandum maintained as an internal governance record. Changes in the designated individual do not require amendment of this Governance Map or the Independent Investigation Function Terms of Reference.

Body / Function	Primary responsibility
Board of Directors	Ultimate governance accountability; ensures the Investigation Function has appropriate independence and authority
Ethics and Integrity Committee	Oversight of the Investigation Function; receives significant investigation reports; monitors systemic issues and corrective actions
Investigation Function	Independent intake, assessment, investigation, findings and reporting
Management	Implements disciplinary, corrective and preventive measures based on findings
Human Resources / Legal / Finance	Provides technical support when appropriate, without controlling investigative findings
External Investigator	Conducts independent investigations when required by conflict, complexity, sensitivity or capacity

5. CONFLICT-OF-INTEREST SAFEGUARD

Where an allegation concerns the Executive Director, senior management, a Board member, an Ethics and Integrity Committee member, or any person who could influence the investigation:

Normal reporting arrangements are adjusted as necessary → oversight transfers to the appropriate independent and unconflicted authority → external investigator considered/appointed where required

Any person with an actual, potential or perceived conflict must recuse themselves from decisions concerning the case.

Where the Board Chair is implicated or otherwise conflicted, oversight shall transfer to the Vice-Chair or another independent and unconflicted Board member.

6. CASE GOVERNANCE

None

REPORT



CASE REGISTRATION



CONFLICT-OF-INTEREST CHECK



PRELIMINARY ASSESSMENT



RISK CLASSIFICATION



INVESTIGATE / REFER / MONITOR / CLOSE



INVESTIGATION



FINDINGS & FINAL INVESTIGATION REPORT



REPORT SUBMITTED TO APPROPRIATE OVERSIGHT BODY



ETHICS AND INTEGRITY COMMITTEE / BOARD OF DIRECTORS OVERSIGHT



MANAGEMENT / BOARD ORGANIZATIONAL RESPONSE, AS APPLICABLE



INVESTIGATIVE CLOSURE → CORRECTIVE-ACTION MONITORING

7. KEY GOVERNANCE DOCUMENTS

The Investigation Function is governed by and operates in conjunction with¹:

1. **Terms of Reference – Independent Investigation Function**
2. **Investigation Procedures and Case Management Guidelines**
3. **Protection of Whistleblowers and Witnesses Policy**
4. **RFUS Code of Ethics and Conduct**
5. **Safeguarding Policy**
6. **Conflict of Interest Policy**
7. **Financial and Procurement Policies**

¹ For more information visit: <https://rainforestfoundation.org/about/financials-transparency/>

8. Board of Directors / Ethics and Integrity Committee governance documents

Together, these documents establish the organizational basis, independence, authority, procedures, reporting arrangements and accountability of the Investigation Function.

8. GCF EVIDENCE STATEMENT

This map describes the **Independent Investigation Function**, including its defined purpose, authority, reporting lines, and accountability. The Function operates independently from operational management, reports functionally to the Board of Directors through the Ethics and Integrity Committee, has authority to investigate allegations of fraud, corruption and misconduct, and may engage independent external investigators where necessary to ensure impartiality and effectiveness.

The Investigation Function is supported by documented case-processing procedures covering complaint intake, preliminary assessment, investigation, reporting, investigative closure and monitoring of organizational corrective actions.