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Independent Investigation Function

TERMS OF REFERENCE

Effective Date and Approval

These Terms of Reference become effective upon approval by the RFUS Board of Directors. The Board of Directors confirms that the Investigation Function is established as an independent organizational function with sufficient authority, access and reporting arrangements to conduct investigations objectively and without improper interference.

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 Post on the RFUS website
Review cycle: At least every three years or earlier when required

1. Purpose

The Independent Investigation Function ("Investigation Function") is an individual or unit authorized to conduct impartial investigations free from interference or conflicts of interest. The RFUS Investigation Function provides an independent, objective,, and confidential mechanism for investigating allegations of:

- fraud, corruption, bribery, financial misconduct, and other prohibited practices;
- theft, misuse, or misappropriation of organizational or donor resources;
- conflicts of interest and undisclosed personal interests;
- serious violations of RFUS policies, procedures or the RFUS Code of Ethics and Conduct;
- serious employee or contractor misconduct;
- abuse of authority or position;
- retaliation against whistleblowers, complainants, or witnesses;
- other serious misconduct that may materially affect RFUS, its personnel, partners, communities, donors or the integrity of GCF-funded activities.

The Investigation Function supports RFUS's commitment to integrity, accountability, transparency, safeguarding resources, protecting individuals who report concerns, and responsible stewardship of funds entrusted to the organization.

The Investigation Function shall operate independently of operational management and shall not be subject to interference, direction, or retaliation regarding whether or how an investigation is conducted.

2. Scope

The Investigation Function has authority to investigate allegations involving:

1. RFUS employees, officers and consultants;
2. members of governing bodies, subject to the procedures established for Board-related cases;
3. contractors, suppliers and service providers;
4. implementing partners and other organizations working on behalf of RFUS, where permitted by applicable agreements;
5. other persons associated with RFUS activities where the alleged conduct may affect RFUS or funds administered by RFUS.

The Function may investigate conduct occurring in connection with:

- RFUS operations;
- programs and projects;
- donor-funded activities;

- GCF-funded activities;
- financial transactions and procurement;
- relationships with partners, contractors and suppliers; and
- organizational activities conducted in any country or jurisdiction.

The Function does not replace law enforcement, judicial authorities, statutory regulators or other competent external authorities. Where appropriate, RFUS may refer matters to such authorities.

3. Authority

The Investigation Function is authorized to:

3.1 Receive and assess allegations

Receive allegations through RFUS's established reporting and whistleblower channels, including anonymous reports where technically and legally possible.

It may also initiate an investigation based on information identified through audits, management reviews, monitoring activities, complaints, safeguarding mechanisms or other credible sources.

3.2 Conduct investigations

Determine, independently and objectively, whether an investigation is warranted and conduct investigations in accordance with approved investigation procedures. The Investigation Function, acting through the assigned investigator, shall have sole professional responsibility for decisions concerning whether to open an investigation, the scope and methodology of the investigation, the evidence to be considered, investigative findings and conclusions, and finalization of the investigation report, subject to these Terms of Reference, approved Investigation Procedures, and applicable law. Neither management, the Ethics and Integrity Committee, nor the Board of Directors shall direct or modify such professional investigative determinations.

The investigator may:

- interview complainants, witnesses and subjects of investigation;
- review relevant documents, records, correspondence and electronic information, subject to applicable law and organizational policies;
- request information from RFUS personnel and relevant third parties;
- review financial, procurement, human resources and program records;
- identify the professional need for, and required qualifications and independence safeguards of, external investigators, legal counsel, forensic specialists or other experts, and recommend their engagement for authorization in accordance with Section 15 - Resources;
- preserve relevant evidence;

- document investigative findings and conclusions; and
- make recommendations concerning corrective or preventive measures.

3.3 Access to information

Subject to applicable law, privacy requirements, and legal privilege, the Investigation Function shall have timely access to information reasonably necessary to perform its responsibilities.

All RFUS personnel are expected to cooperate with authorized investigations and to preserve relevant records and evidence.

3.4 Protection from interference

No member of management, staff, the Board of Directors, Ethics and Integrity Committee, donor, partner or other person may direct, control or require a particular determination concerning:

• whether an investigation is opened;
• the scope or methodology of an investigation;
• the evidence considered;
• the investigator's findings or conclusions; or
• the content or finalization of an investigation report.

Legitimate oversight, quality assurance, legal advice and requests for clarification shall not constitute interference, provided that they do not require the investigator to adopt a particular investigative determination, finding or conclusion.

4. Independence

4.1 Structural independence

The Investigation Function shall be structurally independent from the operational management functions that may be the subject of an investigation.

The Function shall report functionally to the Board of Directors through the Ethics and Integrity Committee. The Investigation Function shall have direct access to the Chair of the Board and/or Chair of the Ethics and Integrity Committee when necessary.

4.2 Operational independence

The investigator shall have sole professional responsibility for determining the investigative approach, subject to the approved Investigation Procedures and applicable law.

Management shall not:

- close, terminate or require the reopening of the investigative phase. Investigative closure is the professional determination of the Investigation Function, acting through the assigned investigator, in accordance with the approved Investigation Procedures;
- modify investigative findings;
- require an investigator to reach a particular conclusion; or
- prevent reasonable access to relevant information.

Administrative support may be provided by management, but such support shall not compromise investigative independence.

4.3 Independence where a conflict exists

Any person with an actual, potential or perceived conflict of interest in relation to an allegation shall be excluded from decisions concerning that matter.

Where the allegation concerns:

Person implicated	Case oversight / escalation
Ordinary employee/contractor	Normal Investigation Function → Ethics & Integrity Committee oversight
Executive Director / senior executive	Ethics & Integrity Committee Chair, with direct Board of Directors access where appropriate
Ethics & Integrity Committee member	Conflicted member recuses; remaining independent Committee members/Chair oversee
Ethics & Integrity Committee Chair	Board Chair or other independent Board authority
Board member	Implicated member recuses; independent Board members exercise oversight
Board Chair	Vice-Chair or another independent, unconflicted Board member
Multiple governance officials / independence cannot otherwise be secured	Independent Board authority + normally external independent investigator

5. Organization of the Investigation Function

RFUS may operate the Investigation Function through one of the following arrangements, depending on the nature and complexity of the matter:

A. Designated internal investigation officer

The designated Investigation Function Lead/Focal Point may conduct internal investigations of lower-risk matters of limited complexity where appropriately qualified and independent for the particular case, in accordance with the Integrated Investigation Function, GRM, and PSEAH Complaints Focal Point - Appointment Memorandum. Another suitably qualified and unconflicted employee may be assigned where appropriate. The assigned investigator shall have the authority and direct access to the appropriate unconflicted Board authority necessary to preserve independence and shall not participate in oversight or disciplinary decisions concerning their investigation.

B. Independent external investigator

RFUS may appoint an external investigator, law firm, investigative specialist or other qualified professional where:

- the allegation involves senior management or Board members;
- there is a significant conflict of interest;
- specialized expertise is required;
- independence could reasonably be questioned; or
- the matter presents significant reputational, legal, safeguarding or financial risk.

C. Hybrid arrangement

RFUS may use an internal focal point for intake, preliminary assessment and case management while assigning substantive investigations to independent external investigators.

The decision concerning the appropriate model shall be based on the nature, seriousness, complexity and potential conflicts associated with each case.

5.1 Separation from Committee oversight

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.

6. Appointment and Qualifications

The person appointed to lead an investigation shall have appropriate qualifications, experience and professional judgment in investigations, compliance, audit, law, ethics, safeguarding, human resources or a related discipline.

Investigators shall demonstrate:

- independence and impartiality;
- confidentiality and discretion;
- knowledge of investigative principles;
- ability to assess evidence objectively;
- appropriate interviewing and analytical skills;
- understanding of relevant RFUS policies and applicable law; and
- awareness of safeguarding, whistleblower protection and confidentiality requirements.

Where specialized expertise is required, RFUS shall engage qualified external professionals.

7. Responsibilities of the Investigation Function

The Investigation Function shall:

1. receive and document allegations;
2. conduct preliminary assessments;
3. determine whether investigations should be initiated;
4. ensure that investigations are conducted fairly, objectively and proportionately;
5. maintain secure and confidential case records;
6. ensure appropriate protection of complainants, whistleblowers and witnesses;
7. provide subjects of investigation with appropriate procedural fairness;
8. document investigative evidence, findings and conclusions;
9. prepare investigation reports;
10. identify systemic control weaknesses where relevant;
11. make recommendations for corrective or preventive measures;
12. provide information necessary to support follow-up on agreed corrective actions, where appropriate; and
13. report periodically to the Ethics and Integrity Committee and/or Board of Directors on the operation of the Investigation Function.

8. Investigation Process

The Investigation Procedures and Case Management Guidelines shall be recommended by the Ethics and Integrity Committee and, upon first adoption, approved by the Board of Directors. Thereafter, the Ethics and Integrity Committee may approve non-material procedural updates where expressly delegated by the Board within the Committee’s lawful authority. Amendments affecting investigative authority, independence, scope, reporting lines, professional decision rights or special conflict procedures require Board approval.

At a minimum, the procedure shall establish the following stages:

1. Receipt → 2. Registration → 3. Preliminary assessment → 4. Decision to investigate → 5. Investigation → 6. Findings and report → 7. Management and/or Board of Directors (corrective, disciplinary, or governance response, as applicable) → 8. Investigative closure, followed by monitoring of organizational corrective actions where applicable.

The procedures shall establish criteria for:

- opening and closing cases;
- prioritizing cases according to risk;
- managing anonymous complaints;
- handling conflicts of interest;
- preserving evidence;
- interviewing witnesses and subjects;
- documenting investigative decisions;
- protecting confidential information;
- referring matters to external authorities;
- determining when an investigation should be conducted externally; and
- maintaining investigation records.

9. Confidentiality and Protection of Information

All information obtained during an investigation shall be treated as confidential and shared only with persons who have a legitimate need to know.

Investigation records shall be securely maintained and access shall be restricted.

Information may be disclosed where necessary to:

- conduct the investigation;
- implement corrective or disciplinary measures;
- obtain legal advice;
- comply with applicable law;
- meet donor or GCF requirements; or
- report suspected criminal conduct to competent authorities.

10. Protection of Whistleblowers, Complainants and Witnesses

RFUS shall protect individuals who, in good faith, report suspected misconduct or cooperate with an investigation.

Retaliation, intimidation, harassment or adverse action against a person for making a good-faith report or participating in an investigation is prohibited.

Reports made in good faith shall be protected even where the allegation is ultimately not substantiated.

The Investigation Function shall coordinate, where appropriate, with the RFUS Protection of Whistleblowers and Witnesses Policy, RFUS Code of Ethics and Conduct, Safeguarding Policy and other relevant policies.

11. Procedural Fairness

Investigations shall be conducted objectively and without prejudgment.

Persons who are the subject of an investigation shall:

- be treated fairly and respectfully;
- be informed of the allegations against them when appropriate and consistent with the integrity of the investigation;
- have a reasonable opportunity to provide relevant information and evidence;
- have their explanations considered objectively; and
- be informed of the outcome where appropriate and permitted by law.

The Investigation Function may recommend corrective or preventive measures. The assigned investigator shall not determine disciplinary sanctions arising from their investigation; that decision rests with the appropriately authorized and unconflicted management or Board authority.

12. Reporting and Accountability

The Investigation Function is accountable to the Board of Directors through the Ethics and Integrity Committee for the effective discharge of its responsibilities.

The Function shall provide periodic reports to the Ethics and Integrity Committee and/or Board of Directors covering, as appropriate:

- number and type of allegations received;
- cases opened, closed and pending;
- general categories of misconduct;
- investigation timeliness;
- significant risks and systemic control weaknesses;
- status of corrective actions; and
- recommendations to strengthen organizational integrity and controls.

Reports shall protect confidential and personal information.

The Investigation Function may report directly to the Board of Directors where it considers that management has failed to address a significant integrity concern or where reporting through normal management channels could compromise independence.

13. Accountability for Corrective Action

The Investigation Function is responsible for conducting investigations and reporting findings.

Management is responsible for determining and implementing appropriate corrective, disciplinary, operational or control measures, subject to the authority of the Board of Directors where required.

The Ethics and Integrity Committee shall receive appropriate information concerning significant cases for governance-oversight purposes and monitor whether management has implemented agreed significant corrective actions. It shall not supervise the investigator’s day-to-day work or direct investigative decisions, findings, conclusions or report finalization.

Where investigation findings identify material weaknesses in organizational systems, the Ethics and Integrity Committee may request management to develop a corrective action plan with clear responsibilities and deadlines.

14. Relationship with the Ethics and Integrity Committee

The Ethics and Integrity Committee provides oversight, not operational direction, to the Investigation Function. The Committee may review whether an investigation has been conducted in accordance with applicable procedures, whether adequate resources and safeguards have been provided, and whether appropriate corrective action follows from the investigation. It shall not approve, reject, modify, or direct the investigator's findings, conclusions, scope, methodology, or final investigation report.

Its responsibilities include:

- recommending initial approval of these Terms of Reference to the Board of Directors, and approving subsequent amendments only within the express delegation permitted by Section 18;
- ensuring that the Investigation Function has appropriate independence and resources;
- receiving periodic reports;
- receiving and reviewing reports concerning significant or sensitive investigations for oversight purposes;
- addressing conflicts of interest;
- ensuring that retaliation concerns are appropriately addressed;
- monitoring implementation of significant corrective actions; and

- reporting material integrity matters to the Board of Directors.

The Ethics and Integrity Committee shall not direct the investigator to reach a particular finding or conclusion.

Where an Ethics and Integrity Committee member is implicated in a matter, that member shall recuse themselves from all related decisions and access to confidential information, except where necessary for procedural reasons.

15. Resources

RFUS shall provide the Investigation Function with adequate resources to discharge its responsibilities effectively and independently.

Where internal independence, capacity or necessary expertise is insufficient, the Investigation Function may recommend the engagement of an independent external investigator or specialist adviser. The Ethics and Integrity Committee or Board may authorize the engagement within its delegated financial and procurement authority. Authorization and contracting shall not transfer professional control over the investigation from the assigned investigator.

The budget for an investigation shall not be controlled by individuals who are subjects of, or have a material interest in, the investigation.

16. Recordkeeping

Secure case records shall be maintained for allegations and investigations, using systems and controls appropriate to RFUS's size, case volume and risk profile.

Records shall include, as appropriate:

- allegation and intake information;
- preliminary assessment;
- conflict-of-interest checks;
- investigation plan;
- evidence obtained;
- interview records;
- investigative analysis;
- findings;
- final report;
- management response;
- corrective actions; and
- closure documentation.

Records shall be retained in accordance with RFUS's document retention requirements and applicable law.

17. External Reporting and Cooperation

Where an allegation may involve criminal conduct, regulatory violations, donor or GCF requirements, immediate safety concerns, or another matter requiring external notification, the Investigation Function shall identify the potential notification issue and preserve relevant evidence. The authorized RFUS official, in consultation with legal counsel where appropriate, shall determine and make any organizational notification required by law, GCF policy, donor agreement or other applicable obligation.

Where the ordinarily authorized official is implicated or conflicted, the notification decision shall transfer to the appropriate independent and unconflicted Board authority. No person may delay, suppress or alter a required notification or an independent investigative determination because of reputational, financial or organizational concerns.

The Investigation Function may cooperate with external investigators, auditors, regulators, law enforcement authorities, donors and other competent bodies, subject to applicable legal and confidentiality requirements.

18. Review of the Investigation Function

These Terms of Reference shall be reviewed at least every three years, or earlier if required by:

- changes to GCF requirements;
- changes in applicable law;
- significant organizational changes;
- lessons learned from investigations;
- material findings from audits or reviews; or
- recommendations from the Board of Directors, Ethics and Integrity Committee or an independent assessment.

Non-material administrative or procedural amendments may be approved by the Ethics and Integrity Committee only where expressly delegated by the Board of Directors. Any material or substantive amendment affecting the Investigation Function’s authority, independence, scope, reporting lines, professional decision rights or special conflict procedures requires approval by the Board of Directors.

Appendix 1 – Governance and Reporting Structure

The Investigation Function shall operate according to the following reporting model:

Board of Directors
↓
Ethics and Integrity Committee
↓
Independent Investigation Function
↓
Internal Investigator and/or Independent External Investigators

The Investigation Function may communicate directly with the Board Chair and/or Ethics and Integrity Committee Chair at any time where independence, confidentiality or organizational risk requires it.

Management supports the implementation of corrective actions but does not direct individual investigations or determine investigative findings.

The arrows indicate functional reporting and governance oversight; they do not confer authority to direct investigative decisions, methodology, findings or report finalization. The Investigation Function may be fulfilled by the designated internal investigator or an independent external investigator and does not require a separate organizational unit. Where a reporting or oversight recipient is implicated or conflicted, the independent escalation arrangements in Section 4.3 apply.

Appendix 2 – GCF Alignment

GCF accreditation or integrity expectation addressed	RFUS mechanism
Independent and objective investigation function	Independent Investigation Function established under these Terms of Reference
Investigation of fraud and corruption	Explicit scope covering fraud, corruption, bribery, financial misconduct, and prohibited practices
Investigation of staff misconduct	Explicit scope covering employee and other organizational misconduct
Publicly available ToR	These Terms of Reference are designated as a public document
Purpose defined	Section 1
Authority defined	Section 3
Accountability defined	Section 12
Functional independence	Section 4
Reporting to an appropriate organizational level	Investigation Function reports functionally to the Board of Directors through the Ethics and Integrity Committee
Protection against conflicts of interest	Section 4.3 and Section 14
Authority to access relevant information	Section 3.3
Case processing procedures	Section 8 and separate Investigation Procedures and Case Management Guideline
Whistleblower protection	Section 10 and RFUS Protection of Whistleblowers and Witnesses Policy
Oversight and follow-up	Sections 13 and 14
Recordkeeping	Section 16
Periodic reporting	Section 12
Adequate resources	Section 15