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Protection of Whistleblowers and Witnesses Policy

Approval information

Policy: Protection of Whistleblowers and Witnesses Policy
Approved by: Board of Directors
Responsible for routine implementation: Executive Director or designated management function
Governance oversight: Ethics and Integrity Committee
Investigations: Independent Investigation Function
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1. Purpose

Rainforest Foundation US (RFUS) is committed to conducting its work with integrity, transparency, accountability, respect, and in accordance with applicable laws, organizational policies, and ethical standards.

RFUS recognizes that employees, volunteers, interns, consultants, implementing partners, community members, and other individuals may become aware of suspected corruption, fraud, abuse, misconduct, conflicts of interest, violations of RFUS policies, or other wrongdoing.

The purpose of this policy is to provide safe, accessible, and confidential channels for reporting concerns and to ensure that individuals who report concerns or cooperate with an investigation in good faith are protected from retaliation. RFUS prohibits retaliation against any person who makes, attempts to make, supports, or participates in a good-faith report or authorized investigation. Protection does not depend on whether the reported concern is ultimately substantiated, provided that the report was not knowingly false or deliberately fabricated.

This Policy establishes reporting and protection arrangements. It does not assign responsibility for determining whether misconduct occurred. Allegations falling within the mandate of the Independent Investigation Function shall be independently assessed and, where warranted, investigated in accordance with the Independent Investigation Function Terms of Reference and Investigation Procedures and Case Management Guidelines.

2. Definitions

For purposes of this Policy:

- **A good-faith report** means a report made honestly based on information the reporter believes may indicate wrongdoing. A report may be made in good faith even if it is later found to be incorrect, unsubstantiated, or inconclusive.
- **A whistleblower** is a person who reports suspected wrongdoing through an authorized internal or external channel.
- **Witness** means a person who provides or may provide information in connection with a report, assessment, review, audit, or investigation.
- **Retaliation** means any direct or indirect detrimental action, threatened action, omission, intimidation, harassment, interference, or adverse treatment connected to a person’s actual, attempted, suspected, or anticipated reporting or participation in an authorized process.
- **Wrongdoing** means conduct described in the “What Should Be Reported?” section of this Policy.
- **Independent Investigation Function** means the RFUS function established under its approved Terms of Reference. Depending on the nature and needs of a matter, the Function may be fulfilled through a suitably qualified and sufficiently independent internal person, an independent external investigator, or a proportionate combination of internal and external capacity.
- **Need to know** means access reasonably required to receive, assess, investigate, oversee, respond to, or legally report a matter. Position or seniority alone does not establish a need to know.

3. What Should Be Reported?

This policy applies to concerns involving actual or suspected **Wrongdoing**. Wrongdoing includes, but is not limited to:

- fraud, corruption, bribery, theft, embezzlement, or misuse of RFUS funds or assets;
- prohibited practices applicable to RFUS or donor-funded activities, including fraud, corruption, coercion, collusion, obstruction, abuse, retaliation, and other conduct prohibited by applicable RFUS or donor requirements;
- financial misconduct or deliberate falsification of financial or organizational records;
- conflicts of interest that are not disclosed or appropriately managed;
- abuse of authority or serious misconduct;
- serious violations of RFUS policies, procedures, RFUS Code of Ethics and Conduct, contractual obligations, or applicable law;
- retaliation against a whistleblower or witness;
- manipulation, concealment, destruction, or falsification of evidence;
- serious safeguarding violations, including sexual exploitation, sexual abuse, sexual harassment, human trafficking, or violations of other applicable safeguarding and integrity requirements;
- actions that could cause significant harm to RFUS, its partners, communities, staff, resources, reputation, or operations; and
- attempts to conceal or facilitate any of the above.

This policy does not require a person to determine whether misconduct has actually occurred before making a report. A person may report a concern when they have a **good-faith and reasonable basis** to believe that wrongdoing may have occurred. A whistleblower is **not required to prove the allegation or conduct an investigation** before reporting.

Reporting by Implementing Partners and Communities: Implementing partners are responsible for reporting suspected corruption, serious misconduct, or other wrongdoing related to RFUS-supported activities. Implementing partners may bypass their immediate supervisors or local management structures when necessary and report directly to RFUS through the channels established in this policy.

Community members and other external stakeholders may confidentially report concerns directly to RFUS. RFUS will make reasonable efforts to ensure that reporting mechanisms are accessible and understandable to the communities and partners with whom it works.

IMPORTANT: Reports must be made honestly and in good faith. A report will not lose protection simply because an allegation is subsequently found to be unsubstantiated, incorrect, or not sufficiently supported by evidence, provided that the person making the report reasonably believed that the information was accurate or that wrongdoing may have occurred.

A person who knowingly makes a materially false or deliberately fabricated report may be subject to appropriate corrective or disciplinary action. A report shall not be considered false, malicious, or abusive merely because it is mistaken, unsubstantiated, inconclusive, submitted anonymously, or made after a delay. Any determination that a report was knowingly false or deliberately fabricated must be supported by appropriate evidence and made through an impartial process.

4. Reporting Channels

RFUS encourages individuals to report concerns as soon as reasonably possible after becoming aware of suspected wrongdoing. Reports may be made through any of the following channels:

- **Supervisor or Program Management:** RFUS staff may report suspected wrongdoing to their immediate supervisor or the appropriate Program Coordinator or Program Director. However, **no person is required to report through their supervisor** if:
    - the supervisor may be involved in the concern;
    - the supervisor is not an appropriate or safe person to receive the report;
    - the person reasonably believes that reporting to the supervisor could result in retaliation;
    - there is a conflict of interest; or
    - the person prefers to use another reporting channel.
- **Executive Director:** A report may be made directly to the RFUS Executive Director.
- **Confidential Email:** Concerns may be submitted to: **complaints@rainforestus.org or quejas@rainforestus.org**
    - This channel is available to RFUS staff, implementing partners, community members, and other external individuals.
    - Access to these accounts shall be restricted to authorized recipients. A recipient who is implicated in a report or has an actual, potential, or perceived conflict of interest shall not access, screen, refer, investigate, or decide the matter. RFUS shall maintain an alternative route for redirecting such reports to an independent and unconflicted recipient.
- **Independent escalation channel:** Reports concerning the Executive Director or an ordinary reporting-channel recipient may be submitted directly to the Ethics and Integrity Committee Chair. If that recipient is implicated or conflicted, reports may be submitted to the Board Chair, Jenny Springer, via the email address springer.jenny@gmail.com as the alternative, or to another unconflicted Board member if the Board Chair is implicated. Access to these channels shall exclude implicated or conflicted persons. No prior report to management is required.
- **Confidential online form available in the section *Contact Us* on the RFUS webpage**: **https://rainforestfoundation.org/about/contact-us/**
- **People and Culture or Finance and Administration:** RFUS personnel may report a concern to the People and Culture Department or the Finance and Administration Department. These functions receive and refer reports but shall not investigate serious wrongdoing unless specifically authorized under the applicable RFUS procedures and are able to act with sufficient independence.
- **Other Appropriate Channels:** RFUS may establish additional reporting channels, including confidential or anonymous mechanisms, as appropriate. Reporting channels should be communicated clearly and made accessible to staff, partners, and communities, including in relevant local languages where appropriate.
- **Reports concerning GCF resources or activities:** A person may also report suspected prohibited practices or retaliation involving GCF-financed activities directly to the Green Climate Fund's Independent Integrity Unit through the reporting channels published on the GCF website. A person is not required to report the matter to RFUS before contacting the GCF or another competent authority. RFUS will not retaliate against a person for making a lawful report to the GCF or another competent authority.

A reporter may use any available channel and is not required to follow the organizational chain of command or use one channel before another. A report submitted through one RFUS channel will retain any applicable whistleblower protections and will be referred to the appropriate function when necessary.

5. What Information Should Be Included?

Reports should be as specific as reasonably possible and may include:

- the type of suspected wrongdoing;
- what happened;
- when and where it occurred;
- the people or organizations involved;
- the names or contact information of witnesses, if known;

- relevant documents, communications, photographs, financial records, or other evidence;
- any previous incidents involving the same person or organization; and
- any immediate safety, confidentiality, or retaliation concerns.

The absence of some or all of this information **must not prevent someone from making a report**. Individuals are not expected to investigate the matter themselves or to obtain evidence to which they do not have lawful access.

6. Reports Involving Senior Leadership or Governance Officials

RFUS shall adjust normal reporting and oversight arrangements where a report concerns a person who ordinarily receives, assesses, oversees, investigates, or decides how to respond to the matter.

- A report concerning the Executive Director or another senior executive shall be referred to the Chair of the Ethics and Integrity Committee, with direct access to the Board Chair or another independent Board authority where necessary.
- A report concerning an Ethics and Integrity Committee member shall be handled by the remaining independent and unconflicted Committee members. The implicated member shall recuse themselves and shall not receive confidential case information except as necessary for procedural fairness or as required by law.
- A report concerning the Ethics and Integrity Committee Chair shall be referred to the Board Chair or another independent and unconflicted Board authority.
- A report concerning a Board member shall be overseen by independent and unconflicted Board members. The implicated member shall recuse themselves.
- A report concerning the Board Chair shall be referred to the Vice-Chair or another independent and unconflicted Board member.
- Where several governance officials are implicated or sufficient independence cannot otherwise be secured, the Board shall designate an independent and unconflicted authority and should consider engaging an independent external investigator.

An external investigator is not automatically required in every senior-level case. The decision shall consider the seriousness, complexity, required expertise, available internal capacity, actual or perceived conflicts of interest, and the need to preserve confidence in the process.

No implicated or conflicted person may control the intake, assessment, investigation, protection measures, findings, organizational response, or case records relating to the matter.

7. Anonymous Reporting

Individuals may submit reports anonymously. A person who wishes to remain anonymous is not required to disclose their identity in order to make a report or receive protection under this policy. Where possible, RFUS will provide a mechanism for an anonymous reporter to receive follow-up questions or information about the status of the matter without revealing their identity.

Anonymous reporting should not be discouraged. However, anonymity may limit RFUS's ability to seek additional information, provide updates, assess retaliation risks, or conduct a complete investigation.

An anonymous report shall be subject to the same initial screening and conflict-of-interest safeguards as an identified report. RFUS shall not attempt to identify an anonymous reporter unless doing so is legally required or necessary to address a serious and immediate safety risk, and the decision is authorized by an independent and unconflicted authority.

8. Protection of Whistleblowers and Witnesses

RFUS will take reasonable and appropriate measures, within its capacity, to protect whistleblowers and witnesses who report concerns or cooperate with an investigation in good faith. Protection may include:

- maintaining confidentiality;
- limiting access to information on a need-to-know basis;
- adjusting reporting lines or work responsibilities;
- changing assignments or work arrangements when appropriate;
- providing additional supervision or support;
- taking measures to address threats or safety concerns; and
- taking corrective action when retaliation is substantiated.

Protection may be provided before, during, and after an investigation when reasonably necessary. RFUS will also consider risks to individuals who may be associated with or supporting a whistleblower or witness.

A request for protection may be submitted through any reporting channel. Protection measures shall be considered by an appropriately authorized and unconflicted RFUS decision-maker, in consultation with the affected person where reasonably possible. Where management is implicated or unable to act impartially, the matter shall be referred to the Ethics and Integrity Committee, Board, or another independent authority, as applicable.

RFUS cannot guarantee that every risk can be eliminated. It shall nevertheless assess credible retaliation and safety risks promptly and take reasonable measures within its authority and capacity.

Protective measures should not unreasonably disadvantage the person being protected. Where reasonably possible, measures affecting the person's duties, workplace, reporting line, compensation, location, or professional opportunities should be developed in consultation with that person.

A routine protection review may be assigned by the Ethics and Integrity Committee Chair to an independent and unconflicted person. Where the Committee Chair is implicated or conflicted, assignment shall be made by the Board Chair or another independent Board authority. Where the Board Chair is implicated, the Vice-Chair or another independent and unconflicted Board member shall make the assignment. RFUS may use an external reviewer where necessary, but external review is not required when an appropriately independent internal reviewer is available.

9. Confidentiality

RFUS will handle reports and investigations confidentially to the greatest extent reasonably possible. The identity of a whistleblower or witness will be shared only with individuals who have a legitimate need to know, subject to applicable law and the legitimate requirements of the investigation. Confidentiality applies to:

- the identity of the whistleblower;
- the identity of witnesses;
- information provided by the whistleblower or witnesses;
- investigation records and evidence; and
- information concerning the subject of an investigation.

Confidentiality cannot be guaranteed in circumstances where disclosure is legally required or is reasonably necessary to conduct the investigation, protect individuals, comply with legal obligations, or take appropriate disciplinary or corrective action. Where reasonably possible, the affected individual should be informed before confidential information is disclosed because of a legal requirement or other exceptional circumstance.

Confidentiality obligations do not prevent a person from making a lawful disclosure to a regulator, law-enforcement agency, court, GCF, donor, or other competent authority; obtaining independent legal or professional advice; cooperating with an authorized investigation; or engaging in another activity protected by law.

Information concerning whistleblower identity, protection measures, and retaliation risk shall not be included in broadly accessible personnel, program, or project files. Such information shall be stored in an appropriately restricted case-management system or file.

10. Retaliation Is Prohibited

RFUS's commitment is simple: No person should have to choose between speaking up about suspected wrongdoing and protecting their employment, contract, partnership, safety, or relationship with RFUS. RFUS will take reasonable steps to ensure that individuals can raise concerns in good faith without fear of retaliation and that all reports are handled fairly, confidentially, and responsibly. RFUS strictly prohibits retaliation against any person who:

- makes a good-faith report;
- attempts to make a report;
- is believed to have made or intends to make a report;
- provides information or evidence;
- participates in or cooperates with an investigation; or
- supports another person who engages in any of the above activities.

Retaliation may be direct or indirect and may include, for example:

- dismissal or termination;
- demotion or loss of responsibilities;
- unjustified disciplinary action;
- reduction of compensation or benefits;
- unjustified negative performance evaluations;
- denial of professional opportunities;
- exclusion, intimidation, threats, harassment, or bullying;
- unfavorable changes to working conditions;
- threats to employment or contracts;
- termination or adverse treatment of a contractor or partner;
- threats or adverse treatment toward a community member or partner because of their report; or
- any other detrimental action taken because a person reported suspected wrongdoing or cooperated with an investigation.

Retaliation is itself considered misconduct and may result in disciplinary, contractual, corrective, or other appropriate action. A person who believes they have experienced, witnessed, or been threatened with retaliation should report it as soon as possible through any of the reporting channels described above. A retaliation complaint will be treated as a separate matter and assessed promptly. Where there is a reasonable concern about immediate safety or serious harm, RFUS may take interim protective measures before completing an investigation.

An allegation of retaliation shall be registered and assessed as a separate matter. It shall not be handled solely by the person or function whose conduct is challenged. Where the allegation falls within the mandate of the Independent Investigation Function, it shall be referred for independent assessment.

The existence of an unresolved underlying allegation does not prevent RFUS from assessing retaliation risk or taking reasonable interim protective measures.

A person who believes that a request for protection was not appropriately considered, that a protective measure is ineffective or causes unreasonable disadvantage, or that confidentiality was unnecessarily compromised may request review by an appropriately independent and unconflicted person or body. Such a review does not authorize the reviewer to direct or alter the findings of an independent investigation.

11. Receiving and Assessing Reports

The designated Investigation Function and GRM Focal Point coordinates the receipt, secure registration, initial classification, conflict-of-interest screening, and referral of reports under this Policy, except where the Focal Point is implicated, conflicted, or otherwise unable to act independently. In the coordination role, the Focal Point does not direct an assigned investigator's professional decisions. The Focal Point may personally investigate lower-risk matters of limited complexity only when appropriately qualified and independent, as provided in the Appointment Memorandum. When acting as investigator, the individual retains professional responsibility for the findings and final report and takes no part in oversight or disciplinary decisions concerning that investigation.

All reports of suspected wrongdoing will be treated seriously and assessed promptly. The person receiving a report must:

- listen respectfully and avoid making premature judgments;
- record the relevant information accurately;
- preserve any available evidence;
- protect confidentiality;
- assess whether there are immediate safety or retaliation concerns;
- promptly refer the matter to the appropriate person responsible for handling it; and
- avoid conducting an informal investigation unless specifically authorized to do so.

Any supervisor, manager, or other RFUS representative who receives a report of suspected wrongdoing must promptly communicate the relevant information to the appropriate person responsible for handling the matter.

A report must **not be suppressed, concealed, altered, or dismissed solely because it concerns a senior employee, donor, partner, community member, or other influential individual.**

Conflicts of Interest Note: Any person responsible for receiving, assessing, investigating, or deciding how to respond to a report must disclose any actual, potential, or perceived conflict of interest. A person must not participate in an investigation or decision where they are:

- the subject of the report;
- closely connected to the subject of the report;
- a potential witness;
- personally affected by the outcome; or
- otherwise unable to act objectively and independently.

For purposes of this section, the appropriate recipient shall be determined according to the nature of the report and applicable RFUS procedures. Routine employment or operational matters may be referred to People and Culture or another management function. Safeguarding and SEAH matters shall be referred to the applicable specialized mechanism. Suspected fraud, corruption, serious misconduct, retaliation, significant conflicts of interest, or other matters within the mandate of the Independent Investigation Function shall be referred to that Function.

Before substantive assessment or referral, the receiving function shall conduct and document a proportionate conflict-of-interest check concerning the persons who will receive, assess, investigate, oversee, or decide the matter.

Where safe contact information is available, RFUS should ordinarily acknowledge receipt within five working days. This is a target rather than an absolute deadline. The acknowledgment shall not disclose confidential information or imply that the allegation has been substantiated.

12. Investigation and Referral

RFUS will screen reports to determine the appropriate institutional route. Where a report falls within the mandate of the Independent Investigation Function, that Function, acting through the assigned investigator, shall have sole professional responsibility for determining:

- Whether an investigation is warranted;
- Whether a matter should instead be referred, monitored, or closed without investigation;
- Investigative scope and methodology;
- Evidence to be collected and assessed;
- Investigative findings and conclusions; and
- The content and finalization of the investigation report.

Neither management, the Ethics and Integrity Committee, the Audit Committee, nor the Board may direct or modify these professional investigative determinations. Legitimate governance oversight, procedural quality assurance, requests for clarification, and independent legal advice do not constitute interference, provided they do not require the investigator to adopt a particular finding or conclusion.

Depending on the nature of the report, an appropriate response may include:

- Referral to a routine management or People and Culture process;
- Referral to the Institutional GRM;
- Referral to safeguarding or PSEAH procedures;
- Preliminary assessment by the Independent Investigation Function;
- Formal investigation;
- Financial, forensic, or internal-audit review within the respective function’s mandate; or
- Referral to a competent external authority where appropriate or required.

RFUS may use a suitably qualified and sufficiently independent internal investigator, an independent external investigator, or a proportionate combination of internal and external capacity. The applicable arrangement shall be selected according to independence, seriousness, complexity, required expertise, risk, and available capacity. Where internal independence, capacity, or necessary expertise cannot reasonably be assured, RFUS may engage a suitably qualified independent external investigator.

Procedural Fairness: RFUS will seek to protect the rights and dignity of all individuals involved in the reporting process. A person who is the subject of an investigation:

- should be informed of the allegations against them when appropriate and when doing so will not compromise the investigation;
- should have a reasonable opportunity to provide relevant information or respond to the allegations;
- should be presumed not to have committed wrongdoing until the investigation establishes otherwise; and
- should be treated respectfully and confidentially.

Procedural fairness does not require premature disclosure of information that could compromise evidence, expose a person to harm or retaliation, violate applicable law, or materially interfere with the investigation. Any necessary limitation or delay in disclosure should be documented by the investigator. The protections provided to whistleblowers must not be interpreted as a presumption that an allegation is true.

Cooperation with Investigations: RFUS staff, implementing partners, consultants, contractors, and other individuals covered by relevant contractual or organizational obligations are expected to cooperate in good faith with authorized investigations.

Cooperation may include providing relevant information, documents, evidence, or testimony. No person should destroy, alter, conceal, or manipulate information relevant to an investigation. Interference with an investigation or deliberate destruction or concealment of evidence may constitute misconduct.

Outcome and Follow-Up: Where appropriate and consistent with confidentiality obligations, RFUS will inform the whistleblower that the report has been received and, where reasonably possible, provide information about the general status or conclusion of the matter. RFUS may not be able to disclose confidential details concerning:

- disciplinary action;
- personnel matters;
- information relating to another individual;
- confidential information belonging to a partner or community; or
- information that could compromise another investigation.

Finalization of an investigation report does not itself determine the employment, contractual, financial, safeguarding, governance, or other organizational response. Management or the Board, as applicable, shall determine the organizational response within its authority, based on the independent findings and other legitimate considerations. The decision-maker may not amend, reject, or substitute the investigator’s factual findings.

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.

Where a report is substantiated, RFUS will take appropriate corrective, disciplinary, contractual, safeguarding, financial, operational, or other measures.

Significant corrective actions shall identify an accountable owner and a target completion date. Management shall report on implementation to the appropriate oversight body. The Ethics and Integrity Committee may monitor significant integrity-related corrective actions without assuming responsibility for their implementation.

Protection Does Not Prevent Accountability: Reporting suspected wrongdoing does not provide immunity from consequences for a whistleblower's own misconduct. However, where appropriate and consistent with applicable policies and law, RFUS may consider a person's good-faith cooperation, early disclosure, and assistance in addressing wrongdoing when determining an appropriate response to their own involvement.

13. Reporting and Escalation

The Independent Investigation Function shall report significant or sensitive investigations to the Ethics and Integrity Committee and, where appropriate, the Board in accordance with its Terms of Reference and procedures.

Immediate or prompt governance notification should be considered where a matter involves significant fraud or corruption, material financial loss, GCF or other donor resources, senior management, a Board member, serious safeguarding concerns, threats to persons or communities, significant legal exposure, or substantial institutional risk.

Where normal reporting arrangements create a conflict of interest or risk to independence, the Investigation Function may report directly to the Board Chair, Vice-Chair, or another independent and unconflicted Board authority.

Where a report concerns GCF resources or a GCF-financed activity, RFUS shall assess applicable notification and cooperation obligations. Any required communication with GCF shall be coordinated through an authorized RFUS channel. Such coordination shall not permit management or a governance body to delay, suppress, or alter an independent investigative determination or a notification required by law, GCF policy, or an applicable agreement.

14. Relationship to Other RFUS Policies

This policy should be read together with other relevant RFUS policies and procedures, including:

- RFUS Ethics and Code of Conduct;
- Ethics and Integrity Committee- Terms of Reference;
- Independent Investigation Function- Terms of Reference;
- Independent Investigation Function- Case Management;
- Institutional Grievance Redress Mechanism -Terms of Reference;
- Institutional Grievance Redress Mechanism- Policy and Procedure;
- Conflict of Interest Policy for Directors and Officers;
- RFUS Anti-Fraud and Anti-Corruption Policy;
- Policy on Preventing Sexual Exploitation, Abuse, and Harassment (PSEAH) and Anti-Human-Trafficking;
- Employment Discrimination, Workplace Harassment, and Retaliation Prevention Policy;
- Anti-Money Laundering and Countering the Financing of Terrorism Policy.
- Financial Operations Policy and Procedure.
- applicable safeguarding policies;
- Employee Handbook;
- records-retention and data-protection requirements; and
- And other applicable donor and GCF requirements.

A person is not required to determine which policy applies before reporting. Receipt through one authorized RFUS channel preserves applicable protections and does not prevent referral to another appropriate mechanism. Where several policies apply, RFUS shall coordinate the processes while preserving confidentiality, procedural fairness, and the operational independence of each responsible function.

Not every complaint constitutes whistleblowing. Concerns involving sexual exploitation, abuse, harassment, safeguarding, workplace grievances, discrimination, interpersonal conflict, or other matters may be addressed under the most appropriate RFUS policy or procedure. Where a matter involves multiple concerns, more than one procedure may apply.

15. Recordkeeping and Data Protection

All reports, investigation records, evidence, decisions, and related documentation will be maintained securely. Access to case information will be restricted to individuals who need the information to receive, assess, investigate, oversee, or resolve the matter.

RFUS will take reasonable measures to protect electronic and physical records from unauthorized access, disclosure, alteration, or destruction. Records will be retained in accordance with applicable RFUS record-retention and data-protection requirements.

The designated Investigation Function and GRM Focal Point shall coordinate the secure maintenance of the whistleblower register and related case records, subject to applicable independence, confidentiality, conflict-of-interest, and data-protection requirements. Where the Focal Point is implicated or conflicted, responsibility shall be transferred to an appropriately independent and unconflicted person. Case files shall be kept separate from general program, operational, and personnel files where appropriate. Access rights shall be limited, documented, and periodically reviewed.

The case register should record, at minimum, the date received, reporting channel, matter category, anonymity status, conflict-of-interest check, referral, responsible function, status, retaliation concerns, significant actions, and closure date. It should not contain unnecessary sensitive personal information.

Records shall be retained in accordance with RFUS's approved records-retention schedule, applicable law, contractual and donor requirements, and legitimate investigative or safeguarding needs.

16. Training and Communication

RFUS will communicate this policy to staff, implementing partners, contractors, and other relevant stakeholders. RFUS will provide appropriate training and guidance so that:

- individuals know how and where to report concerns;
- managers understand their responsibilities when receiving a report;
- whistleblowers understand their rights and protections;
- staff understand that retaliation is prohibited; and
- partners and communities understand how to access RFUS reporting mechanisms.

Training and communication shall be proportionate to role and risk. Persons who receive or refer reports shall receive sufficient guidance on confidentiality, non-retaliation, conflict checks, evidence preservation, safeguarding, and referral to the Independent Investigation Function.

The policy and reporting channels are available in relevant languages on the Rainforest Foundation US website.

17. Monitoring and Review

Management is responsible for the routine implementation and communication of this Policy, subject to the conflict-of-interest and independence safeguards established in this Policy. The Ethics and Integrity

Committee provides governance oversight of the adequacy and effectiveness of the Policy and shall report significant concerns to the Board.

At least annually, the Ethics and Integrity Committee shall receive a brief aggregated or anonymized status report on the operation of this Policy. The report may state that no reports were received during the relevant period. Where reports exist, the report shall contain information proportionate to RFUS's case volume and risk profile and may include:

- the number and general categories of reports received;
- the reporting channels used;
- matters involving GCF or other donor resources;
- referrals to the Independent Investigation Function or another specialized process;
- allegations of retaliation and protective measures considered or implemented;
- significant delays or timeliness concerns;
- the general status of significant corrective actions; and
- recurring or systemic issues identified through the reports.

The status report shall not include individual identities, unnecessary case details, privileged information, or information that could compromise confidentiality, safety, procedural fairness, or an ongoing investigation. The Ethics and Integrity Committee's review shall not authorize it to direct or modify investigative methodology, findings, conclusions, or report finalization.

The Executive Director or the designated Investigation Function and GRM Focal Point may coordinate routine implementation within their respective areas of responsibility. Where the responsible person is implicated or conflicted, responsibility shall be transferred to an appropriately independent and unconflicted authority in accordance with the applicable escalation procedures.

The policy should be formally reviewed at least every **three years**, or sooner if significant legal, organizational, operational, or safeguarding developments require revision. Where appropriate, RFUS may report aggregated and anonymized information about whistleblowing activity to the Board without disclosing confidential information or the identities of individuals involved.