

Protection of Whistleblowers and Witnesses Policy 2026

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 has zero tolerance for retaliation against a person who, in good faith and on reasonable grounds, reports suspected wrongdoing or participates in an investigation.

2. 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;
- 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, Code of Ethics, contractual obligations, or applicable law;
- retaliation against a whistleblower or witness;
- manipulation, concealment, destruction, or falsification of evidence;
- serious breaches of safeguarding including sexual exploitation, sexual harassment, sexual abuse, anti-human-trafficking, or other 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 false or malicious report, deliberately provides materially false information, or uses the reporting mechanism to harm another person may be subject to appropriate corrective or disciplinary action. Making a good-faith report does not protect a person from accountability for their own misconduct.

3. 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.
- **Online form available in the section *Contact Us* on the RFUS webpage:** <https://rainforestfoundation.org/about/contact-us/>
- **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.

4. 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.

5. Reports Involving Senior Leadership

RFUS recognizes that additional safeguards are necessary when a concern involves the Executive Director, a member of senior management, a Board member, or another person with authority over the ordinary reporting channels.

- If a report concerns the **Executive Director**, it should be made directly to the Board Chair or another designated Board representative and not handled by the person who is the subject of the report.
- If a report concerns the **Board Chair**, it should be submitted to another designated Board member who is not involved in the matter.

The Board may engage an independent external investigator when appropriate. Where the circumstances warrant, the Board may establish an independent process for receiving, investigating, and resolving the matter.

6. 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.

7. 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.

8. 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.

9. 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.

10. Receiving and Assessing Reports

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.

11. Investigation

RFUS will determine the appropriate response based on the nature, seriousness, complexity, and potential conflicts of interest associated with the report. Responses may include:

- preliminary assessment or fact-finding;
- internal investigation;
- referral to an appropriate RFUS function;
- Where necessary, RFUS will designate an external investigator to manage the matter;
- financial or forensic review;
- referral to another specialized process, such as PSEAH or safeguarding procedures; or
- referral to an appropriate external authority where legally or operationally necessary.

Investigations should be conducted objectively, independently, fairly, and as confidentially as reasonably possible. The investigator should collect and assess relevant information and evidence and provide the

subject of the investigation with a reasonable opportunity to respond to allegations before findings are finalized, provided that doing so does not compromise the investigation or the safety of others.

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.

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.

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

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.

12. Relationship to Other RFUS Policies

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

- The RFUS Code of Ethics;
- Anti-Corruption Policy;
- Policy on Preventing Sexual Exploitation, Abuse, and Harassment (PSEAH)

- Anti-Human-Trafficking Policy; and other safeguarding policies and procedures;
- Employee policies and procedures, as well as applicable disciplinary and complaints procedures.

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.

13. 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.

14. 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.

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

15. Monitoring and Review

The Executive Director, or another person designated by RFUS leadership or the Board, will oversee implementation of this policy. RFUS will periodically review:

- the effectiveness and accessibility of reporting mechanisms;
- whether reports are being handled promptly and appropriately;
- risks of retaliation;
- recurring patterns of misconduct;
- lessons learned from investigations; and
- whether changes to the policy or related procedures are needed.

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.