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PREFACE

In 2013, Transparency International working with Timothy Cadman undertook a process to map out lines of accountability within the UN-REDD Programme as well as an assessment of the Programme's performance against key criteria of transparency, accountability, integrity and anti-corruption. This document contains a summary of the main findings and key recommendations for reform.

EXECUTIVE SUMMARY

Protecting Climate Finance: An Anti-Corruption Assessment of the UN-REDD Programme is the fourth in a series of reports by Transparency International aimed at analysing the policies and practices that seven multilateral climate funds or programmes have in place to prevent corruption and enable accountability. The purpose of this study was to contribute to the positive development and strengthening of the United Nations collaborative programme on Reducing Emissions from Deforestation and forest Degradation in developing countries (UN-REDD Programme) to support effective achievement of its objectives.

Established in 2008, the UN-REDD Programme aims to assist capacity building in developing countries to reduce emissions and develop related market mechanisms. The Programme's economic and social strategies are aimed at transforming domestic forest industries, with an emphasis on reducing emissions from deforestation and forest degradation as well as contributing to human well-being. As an institution, the Programme is a collaborative management arrangement between the following Participating UN Organisations: the United Nations Environment Programme, the United Nations Development Programme, and the Food and Agriculture Organization. As of December 2013, the Programme has disbursed US\$84 million towards the implementation of its objectives.

Transparency International's assessment of the Programme reviewed both its governance arrangements and its transparency, accountability and integrity policies and practices against a set of 12 indicators. The study involved preliminary desk research and subsequent input from the UN-REDD Secretariat. Peer reviews were further engaged to validate or question the findings. As a result, Transparency International has identified both best practices and some areas where the Programme's policies or practices could be strengthened.

Overall, the Programme aspires to and exhibits a number of best practices regarding **transparency**. It ensures the publication of accurate, comprehensive, clear, coherent and timely information on its executive functions, projects and programmes. However, its policy-level commitments to information disclosure are yet to be formalised. This represents a weak point which should be rectified.

In terms of **accountability** at the Programme level, clear and comprehensive processes defined by UN Agency policies are in place to ensure the investigation and sanctioning of the UN-REDD Secretariat and Administrative Agent as well as the Participating UN Organisations. However, the Programme's executive-level accountability needs further rules and procedures regarding Policy Board or individual Policy Board Member behaviour.

Delivery accountability is delegated to Participating UN Organisations. The effectiveness of this arrangement is important, yet at the same time difficult to assess given the scant availability of accessible information through the Programme, which would clarify, for example, the anti-corruption terms, complaints mechanisms and whistleblower protection contractors or sub-contractors should be bound by or at what level malpractice should be dealt with. Downstream accountability, therefore, needs to be much better demonstrated.

Programme policies are advanced regarding civil society **participation** both as Observers at the Policy Board meetings and as consulted stakeholders at the project level.

Finally, the Programme has some measures in place in terms of integrity requirements from the individuals that operate within its remit through the provision of training, the application of codes of conduct and the carrying out of background checks on some actors. Requirements could, however, be broadened to the level of a Programme-wide zero-tolerance for corruption policy. This will be an important advance for setting accountability standards, defining values and creating a culture of zero-tolerance at all stages and levels of the Programme's operations.

As a programme entrusted with public money, the Programme will need to take on a Programme-wide zero-tolerance for corruption policy as well as improve access to information on key anti-corruption assurances throughout project cycles. This information is essential to ensure both downstream and upstream accountability for the prevention and deterrence of corruption. The Programme has already made significant advances in this direction. Transparency International welcomes and supports the Programme's ongoing efforts to strengthen and evolve a clear, comprehensive and consistent set of policies to demonstrate its overall global accountability.

INTRODUCTION

Climate change is arguably our greatest ever challenge. Addressing it effectively will test the boundaries of multilateral cooperation, requiring transformational shifts in our political and financial economies and a refashioning of lifestyle, infrastructure and technology on a global scale.

The response to climate change has ushered in a new era in international financing, predicated upon recognition of countries' differing historic responsibilities for global warming. In 2009, industrialised nations pledged to support developing countries in their efforts to scale up climate change adaptation, forest conservation and clean energy technology development. Donor governments claim to have provided more than \$US30 billion in climate finance between 2010 and 2012. The 2009 commitment was to increase that annual cash transfer to US\$100 billion by 2020.

Recent years have seen a burgeoning of new bodies tasked with channelling, allocating and spending climate finance. At the global level, it is broadly anticipated that the Green Climate Fund, which has emerged as a potential new source of public and private finance though the UN Framework Convention on Climate Change (UNFCCC) processes, may become the major conduit for climate funds. Until this time, the finance architecture remains comprised of a patchwork of multilateral funds, all of which operate according to their own rules and procedures.

In 2011, Transparency International's *Global Corruption Report on Climate Change* highlighted the risks implicit in a funding landscape characterised by complexity and fragmentation.³ When responsibility for effective spending is shared amongst a multitude of actors and sites, holding decision-makers accountable becomes cumbersome. Initial investigations into the governance of climate funding bodies further pointed to instances of inadequate transparency and lacking or compromised independent oversight across important decision-making processes.

Meanwhile, corruption risks remain prevalent in many of the countries and sectors where climate money is most needed. It is too early in the history of climate finance for many corruption cases to have come to light, but it is not too early for precautionary action. Unless reforms are made to the current climate regime, fair and effective spending will be undercut by corruption in the form of policy capture or undue influence, creative accounting or reporting, and the mismanagement, embezzlement or misappropriation of public resources. Amid global financial crises and ever growing constraints on the public purse, these are situations that the world simply cannot afford.

The good news is that positive change is still possible. The current funding constellation may be complex, but it does provide us with a laboratory of differing approaches to the task of climate adaptation and mitigation. The challenge now is to examine these approaches to ascertain what has worked well, what has not, and why. Maximising the effectiveness of future climate investment will require that the various anti-corruption strengths and weaknesses inherent in these arrangements inform the funding arrangements of the future.

It is in this context that Transparency International, in collaboration with expert researchers, ⁴ embarked upon a governance and anti-corruption assessment project of key multilateral climate funds. ⁵ Funds assessed include: the Adaptation Fund, the two Climate Investment Fund Trust Funds, the Least Developed Countries Fund, the Special Climate Change Fund, the Forest Carbon Partnership Facility, and the UN Programme on Reducing Emissions from Deforestation and forest Degradation (UN-REDD Programme). In parallel, Transparency International conducted national climate finance mapping and governance assessments in six countries: Bangladesh, Dominican Republic, Kenya, Maldives, Mexico and Peru.

At the global level, Transparency International assessed the multilateral funds' preventative policies regarding how well transparency, accountability and integrity were demonstrated and required. This was further supplemented with an accountability analysis that reviewed Fund policies to deal with corruption by different actor bodies (for example, a Board or a Secretariat) and individuals (for example, Board Members and Secretariat staff). For both studies, the lines of accountability between actors were examined as part of a broader accountability mapping.

Accountability here is understood as "the concept that individuals, agencies and organisations (public, private and civil society) are held responsible for executing their powers properly". An accountability framework comprises policies that dictate how people should and should not behave as well as structures and systems to monitor compliance and detect and sanction wrongdoing. As such, accountability arrangements act as both a deterrent to corruption and a safety net to catch and address it if and when it occurs – only, however, if these arrangements are strong and clearly understood and enforced by staff, contractors, consultants and beneficiaries. This is where transparency and accountability intersect and mutually reinforce one another – one is insufficient without the other. These assessments seek to understand the nature, scope and strength of climate funds' accountability frameworks, and how transparent, practicable and effective those frameworks are to the people they involve.

Strengthening accountability and minimising risks of corruption are important foundations and catalysts for achieving climate finance's intended transformational impacts – to transition to climate capable of growth and sustainable development – with the required level of velocity. The findings of Transparency International's global and national studies are intended to improve knowledge of climate finance accountability and corruption risk mitigation strategies amongst key stakeholders – including civil society organisations and public and private sector actors – to develop their capacity to contribute to the development, implementation and oversight of climate policy and projects. The assessment results will be monitored over time to track changes. Periodic reports on such developments will incentivise efforts for reforms, and they will feed into discussions on the design of new national and global bodies such as the Green Climate Fund.

This report presents the main findings of Transparency International's assessment of the UN-REDD Programme. Established in 2008, the UN-REDD Programme aims to assist capacity building in developing countries to reduce emissions, develop related market mechanisms and to be able to participate in a future REDD+ mechanism. It does so by building on the convening role and technical expertise of its three Participating UN Organisations: the UN Development Programme, the UN Environment Programme and the Food and Agriculture Organization. Through its partnership with 46 countries in Africa, the Asia-Pacific, and Latin America and the Caribbean, and in addition to its related global activities, the UN-REDD Programme supports governments in preparing national REDD+ strategies, building monitoring systems, engaging stakeholders and assessing the multiple benefits of REDD+. As of December 2013, US\$247 million has been committed to the Programme by six donors and US\$84 million has already been disbursed.

This report is divided into two parts: an **accountability mapping** and an **anti-corruption assessment**. The mapping attempts to gain clarity over the Programme's accountability framework – which includes their key decision-making bodies and individuals, who is accountable to whom, and according to what rules or standards. This mapping establishes a blueprint from which to conduct a more in-depth assessment of the Programme's ability to resist corruption within its ranks. The **anti-corruption assessment** reviews and scores both preventive and remedial approaches to corruption within the Programme through an analysis of the ambition, scope and strength of its relevant policies and procedures. The mapping and assessment methodology involved desk research and interviews with the engagement of the Programme, peers and research consultants. The research approach is detailed in Annex 1 of this report.

The intent of this study is to examine the governance policies, procedures and practices of climate funds. Examining only those policies, however, will not necessarily provide a full, worthy assessment of the overall transparency, accountability and integrity frameworks in which these funds operate. In many cases, this would involve additional research into non-executive actors "within" the funds' delegated

accountability functions, including actors at the country level. While this study does attempt to map the roles of these actors in relation to the funds and highlights where informational gaps exist, it does not assess these actors in terms of the effectiveness of their policies. Further study into the implementation of projects in-country would be required to comment extensively on the funds' broader operations. This is beyond the scope of the current research.

METHODOLOGY

The methodology used followed a two-part process, producing both an **accountability map** and an **anti-corruption assessment**.

The **accountability map** sets out the different bodies operating within the UN-REDD Programme and the remedial measures available should one such body or an individual within the body act corruptly in the exercise of his or her functions. This mapping involves an analysis of the **rules or standards** which govern unethical, corrupt or fraudulent behaviour for the organisations and the individuals they employ.

The **anti-corruption assessment** takes this first step further and probes the scope and level of ambition of these rules, standards and processes and their implementation in practice. The assessment considers to what extent the Programme's governance policies provide preventative measures to ensure that corruption does not occur in the first place.

The analysis aims first and foremost to provide a qualitative assessment. It analyses the Programme's policies and practices against 12 indicators that represent principles and practices in the areas of transparency, accountability and integrity. This qualitative assessment is conducted through defined scoring and guiding questions. It is also presented in the form of a five-colour coding system running from weak (red) to strong (green). More detail on the indicators and individual scoring and guiding questions can be found in Annex 1.

Assessment Indicators

TRANSPARENCY

Indicator (1): Policy Level Transparency

Are there policy provisions in place for public access to information regarding the Fund's administration and operations including activities, outputs and decisions?

Indicator (2): Practice Level Transparency

In practice, can members of the public obtain relevant and timely information on the Fund's policies, procedures, activities, outputs and decisions throughout the project cycle?

ACCOUNTABILITY

Indicator (1): Financial Reporting and Audits

Does the Fund have effective financial reporting guidelines in place? Are the activities of the relevant organisational decision-making body subject to audits?

Indicator (2): Accountability (Answerability) Mechanisms

Are the Fund's decisions governed by clear and effective accountability mechanisms?

Indicator (3): Whistleblower Protection

Throughout the Fund's project cycle, are there provisions for effective, independent and enforceable whistleblower protection for any Fund-related executive members, employees, contractors, subcontractors and consultants who would expose any wrongdoing in any Fund-related action?

Indicator (4): Complaints and Investigation Mechanisms

Are there independent and effective mechanisms in place to register and investigate complaints about corruption or fraud?

Indicator (5): Sanctions

Are there effective policies and procedures in place to penalise corruption and fraud?

Indicator (6): Civil Society Consultation

Is the Fund required to consult with civil society throughout the project cycle?

Indicator (7): Observer Participation

Do independent civil society actors participate meaningfully in the proceedings of the Fund?

INTEGRITY

Indicator (1): Anti-Corruption Rules

Are appointed members and technical staff subject to effective conflict of interest policies and codes of conduct warding against corrupt or fraudulent behaviour?

Indicator (2): Integrity Screenings

Are appointed members and technical staff subject to integrity screenings or background checks prior to employment?

Indicator (3): Integrity Training

Are appointed members and technical staff trained on issues of integrity?

This research was informed primarily by publicly available material on the UN-REDD Programme's website and, to some extent, the websites of the UNFCCC and Implementing Entities. This was complemented by follow-up interviews with the Programme's Secretariat and inputs received through a peer review process. As a quality control measure, Transparency International then reviewed all content for accuracy and credibility. Input from the Programme was validated, and corrections were made as necessary and appropriate. Taking this information on board, the performance ratings were reassessed and finalised prior to final publication.

More detail on the methodology can be found in Transparency International's *Global Climate Finance Governance Risk Assessment Toolkit.*⁷

KEY FINDINGS AND RECOMMENDATIONS

Transparency International's two-part mapping and assessment of the UN-REDD Programme's anti-corruption accountability framework reveals a number of both strengths and challenges for short- and long-term considerations by the Programme and others. In this section, the key finding and recommendations from both the mapping and the assessment are presented. A more detailed analysis can be found in the ensuing full report.

The table below summarises the Programme's anti-corruption safeguards ratings in the areas of transparency, accountability and integrity. Its ratings range between <code>red/weak</code> (indicating lacking policies and insufficient practices), <code>orange/average</code> (demonstrating that policies and practices exist but improvements are needed), and <code>green/strong</code> (signalling Programme-wide and sufficient implementation of adequate policy and practices). Gradations in-between indicate that certain indicators fall between categories, with dark orange representing below average and yellow representing above average.

Overall, the Programme performed best in its policies and practices for transparency. Although the Programme's overall performance falls between the below-average to above-average range, it demonstrated strong performance relating to observer participation. However, as an entity entrusted with public money, the Programme will need to take on a Programme-wide zero-tolerance for corruption policy as well as improve access to information on key accountability assurances to safeguard people and money from corruption throughout the programme cycle. The Programme is, however, unique in having a specific focus on ensuring that the funding it provides also contributes to the improvement of governance and avoidance of corruption at the national level.

The following table summarises the anti-corruption safeguards ratings in areas of transparency, accountability and integrity.

Summary of UN-REDD Programme Assessment Performance

TRANSPARENCY	PERFORMANCE
Indicator (1): Policy Level Transparency Are there policy provisions in place for public access to information regarding the Fund's administration and operations including activities, outputs and decisions?	AVERAGE
Indicator (2): Practice Level Transparency In practice, can members of the public obtain relevant and timely information on the Fund's policies, procedures, activities, outputs and decisions throughout the project cycle?	ABOVE AVERAGE

ACCOUNTABILITY	PERFORMANCE
Indicator (1): Financial Reporting and Audits Does the Fund have effective financial reporting guidelines in place? Are the activities of the relevant organisational decision-making body subject to audits?	ABOVE AVERAGE
Indicator (2): Accountability (Answerability) Mechanisms Are the Fund's decisions governed by clear and effective accountability mechanisms?	AVERAGE
Indicator (3): Whistleblower Protection Throughout the Fund's project cycle, are there provisions for effective, independent and enforceable whistleblower protection for any Fund-related executive members, employees, contractors, subcontractors and consultants who would expose any wrongdoing in any Fund-related action?	AVERAGE
Indicator (4): Complaints and Investigation Mechanisms Are there independent and effective mechanisms in place to register and investigate complaints about corruption or fraud?	AVERAGE
Indicator (5): Sanctions Are there effective policies and procedures in place to penalise corruption and fraud?	BELOW AVERAGE
Indicator (6): Civil Society Consultation Is the Fund required to consult with civil society throughout the project cycle?	ABOVE AVERAGE
Indicator (7): Observer Participation Do independent civil society actors participate meaningfully in the proceedings of the Fund?	ABOVE AVERAGE
INTEGRITY	PERFORMANCE
Indicator (1): Anti-Corruption Rules Are appointed members and technical staff subject to effective conflict of interest policies and codes of conduct warding against corrupt or fraudulent behaviour?	ABOVE AVERAGE
Indicator (2): Integrity Screenings Are appointed members and technical staff subject to integrity screenings or background checks prior to employment?	AVERAGE
Indicator (3): Integrity Training Are appointed members and technical staff trained on issues of integrity?	ABOVE AVERAGE

KEY FINDINGS

The following section provides justification for the ratings awarded to the Programme's transparency, accountability and integrity provisions.

Note: Reference is made in this section to a number of Programme bodies. Please consult pages 25-37 for a description of their roles and responsibilities.

Transparency

Transparency Policy

The UN-REDD Programme exhibits some exemplary best practices in terms of its draft transparency policy, although uncertainty remains as to its applicability.

The UN-REDD Programme has drafted a Programme-wide information disclosure policy which is in favour of disclosure, sets out clear timelines for the processing of requests, and puts forth a clear appeals mechanism. The Programme has, however, suggested that, following consultation with the Participating UN Organisations' legal departments, this policy cannot be fully implemented. At the time of writing this report, its status remains uncertain. The Programme has also undertaken work at the national level to support the strengthening of access to information policies in-country as relating to REDD+.

Transparent Reporting

The Programme has detailed guidelines requiring reporting on progress, expenditure, challenges and risks and also allows for input of government and civil society.

However, in practice, this reporting varies in its thoroughness – with Programme Management Units in some countries going to greater lengths to provide detailed reporting than others. This is particularly important in terms of reporting on the status of risks and including feedback from civil society in-country. Furthermore, there is a delay in the uploading of reports on the Multi-Partner Trust Fund's website making meaningful monitoring difficult.

Executive Decision-Making Transparency

Policy Board meetings are very transparent, although more could be done to ensure further transparency in the public interest.

Although the Programme's Policy Board meetings are not web-cast, one member of civil society and one member of an indigenous peoples' organisation are full members of the Policy Board. They are not only allowed to be present in the room, but they are also granted full involvement in discussions and decisions. Six other officially represented Observers are also present and there is scope for additional Observers to be added.

Anti-Corruption Rules - Disclosure

Information regarding the anti-corruption rules and safeguards of Participating UN Organisations and local level actors are not disclosed at Programme level.

As this information is critical for holding these actors to account, it needs to be easily accessible at the Programme level, such as through the Programme's website, rather than being left to the discretion of each of the individual programme actors to disclose. Although national level entities are not visible but rather listed within national Programme documents, their accountability is crucial given their proximity and involvement in the implementation of Programme activities at the national level. However, no information on the accountability rules applicable to them is available.

Accountability and Integrity

Lines of Accountability

Accountability in terms of institutional relationships between bodies engaged in the Programme can be clearly identified in most cases. The exceptions are the Policy Board and Administrative Agent, which require further clarification.

The Policy Board is the highest entity of the UN-REDD Programme – above which there is no accountability requirement. The Board is not directly accountable to donors or to the governments of countries where Programme activities take place. It is entirely unclear what actions would be taken in a case where the Board fails to take corrective action in the face of corruption.

The Administrative Agent reports to the Board, and the contents of its agreement with donors require it to act transparently at all times. Although this agreement also recognises that things can go wrong and provides for amicable reconciliation through discussion, it is silent on the possibility of further investigations or sanctions.

All Participating UN Organisations who coordinate the programmes in developing countries and who are the first, direct recipient of Programme money, are accountable to the Board. Implementing Entities are accountable to Participating UN Organisations.

The lines of individual accountability of Participating UN Organisation employees engaged with the Programme are clear. The same is true of the Programme's Secretariat and Administrative Agent staff. However, the accountability relationships of Board Members, local Implementing Partners, Observers, and locally consulted stakeholders needs clarification.

Although Board Members are required to make a conflict of interest declaration, it is not clear to whom they are accountable in cases where they fail to make a relevant disclosure or act on the basis of a conflict of interest. In addition, their accountability for any other corrupt, fraudulent or unethical behaviour or activity beyond conflicts of interest is not defined or explained at the overarching Programme level. This information is critical for citizens and any other relevant stakeholder to hold Board Members to account when necessary.

Employees of the Programme's Secretariat are accountable to the entities by which they are employed, that is, the Participating UN Organisations, for any act violating their respective agency's anti-corruption rules and guidelines. Employees of the Administrative Agent are accountable according to UN Development Programme rules.

The staff and employees of national Implementing Entities should be accountable internally within their organisations. The scope and applicable rules of that accountability is, however, not disclosed at the Programme level. Again, this information needs to be clearly understood in order for their accountability to be realised when and if corruption takes place.

The accountability of Observers and locally consulted stakeholders is not defined. These lines of accountability as well as principles and guidelines regarding their expected ethical and non-corrupt behaviour needs to be developed.

Anti-Corruption Rules – Substance

A Programme-wide zero-tolerance for corruption policy or statement is starkly missing.

Although the Participating UN Organisations have anti-corruption policies of their own, current Programme policy does not stipulate anti-corruption accountability throughout the Programme, including for the Policy Board itself, that is, that the Policy Board should refrain from condoning, supporting or otherwise failing to address corrupt behaviour within the remit of the Programme. This stark absence is

worrisome given its importance for setting accountability standards, defining values and creating a culture of zero-tolerance for corruption within all stages and levels of the Programme.

Codes of conduct setting out ethical and anti-corruption rules and standards are partially in place, including for the Policy Board. Participating UN Organisations comply with their own existing rules and standards. However, the existence of such standards for all Programme actors is not clear.

The Code of Conduct applicable to the Board only covers conflicts of interest. It does not cover other corrupt behaviour, such as taking bribes or kickbacks, accepting exorbitant gifts, or misrepresentation, nor does it set out positive requirements for ethical behaviour. Codes of conduct applicable to Participating UN Organisations are not readily accessible through the Programme. There is no information available on the codes of conduct in place for other Programme actors.

The Administrative Agent's liability is not set out in detail. Greater clarity and guidance are needed to understand what would happen in the case of fraud or corruption.

The document setting out the accountability of the Multi-Partner Trust Fund Office of the UN Development Programme when it acts as the Administrative Agent for the UN-REDD Programme does not set out liability for any type of misconduct.

Observer integrity is currently not demonstrable. Principles and guidance regarding their ethical and non-corrupt behaviour are missing from Programme policy.

The integrity of civil society and all other non-governmental actors, such as Observers or locally consulted stakeholders, needs to be assured in relation to the influence they wield within the Programme. Their independence and impartiality cannot be assumed.

The effectiveness of anti-corruption rules and safeguards is not consistently monitored or evaluated by the Programme.

While the Programme has undertaken some work at the national level in terms of supporting anti-corruption assessments of programmes, where requested, and has also carried out a review of its complaints procedures, little further evidence could be found which indicates that the Programme's anti-corruption performance – at any level – is being monitored or has been evaluated. Further, regarding Participating UN Organisations, no reporting requirements or actual reports exist which demonstrate their anti-corruption performance in relation to the Programme.

Answerability

Procedures to appeal the decisions of the Policy Board are absent in current Programme policy.

Although the Programme makes provisions for the explanation of its decisions to relevant external actors in a predictable and timely fashion, it does not allow for appeals by dissatisfied parties. This means that those with good reason to complain have no mechanism through which they can file an appeal.

Investigations

Although a conflicts of interest declaration is in place, there is no accountability framework providing, for example, that individual Board Members are accountable to their peers.

Rules should be put in place to ensure an effective, independent and impartial mechanism is put in place. Ideally, an independent body should be established by the Board to address situations where Board Member accountability issues arise. Moreover, as set out above, the ambit of expected behaviour of Board Members should be widened in line with a more robust Programme-wide zero-tolerance for corruption policy.

The Participating UN Organisations' investigatory and sanctioning processes, which also govern both the Secretariat and the Administrative Agent, have been recently strengthened.

Drawing on lessons learned from recent experience, the Programme has committed to put in place improved procedures on raising and resolving grievances. These must be promoted to encourage those engaging with the Programme to take action in cases of wrongdoing – thereby increasing the possibility that it faces punishment.

Participating UN Organisations are responsible for investigating the misuse of funds under their control. However, more information is needed to understand the scope, quality, weight, consequences and coordination of these functions in relation to the overall accountability of the Programme.

While the original Memorandum of Understanding makes it clear that the Participating UN Organisations are responsible for investigating the misuse of funds – and should inform the Steering Committee and the Administrative Agent of such an investigation to the extent that it does not impact on the investigation – there are, however, no details on the process or the results of such investigations.

Whistleblower Protection

Ensuring appropriate whistleblower protection throughout Programme implementation is vital to the Programme's accountability processes. However, too little information was available at the Programme level to satisfy this assurance. This needs to be addressed with urgency.

It is not evident what real protection is afforded to whistleblowers throughout the Programme's operations, particularly downstream where corruption is more likely to happen. This signals the need to provide greater clarity on what these policies are at all levels of the Programme.

Complaints Mechanisms

Programme policy does not designate a grievance mechanism at the executive level of the Programme.

Currently there is no way through which corrupt or unethical behaviour of Policy Board Members could be reported and addressed. Availing such a mechanism would strengthen the credibility and legitimacy of the Participants Committee by providing a way by which corrupt or unethical behaviour by individual Policy Board members could be reported and addressed.

Under recently updated processes, the Programme is on the way to providing a sufficient level of essential and accurate information that victims and witnesses would want and need to know before making a complaint. If corruption complaints are adequately incorporated, this will help to make its complaints mechanism for anti-corruption accessible and effective at the national level.

Until now, there has been no readily accessible overview of Programme-wide policies and procedures. At their 11th meeting, the Board considered options for a Programme approach to addressing grievances related to Programme activities as well as support for countries to strengthen and establish national-level grievance mechanisms to address REDD+ related grievances and conflicts. These are positive developments, but the Programme must ensure all levels are covered.

Sanctions

While clear and comprehensive sanctioning procedures may exist within Participating UN Organisations, the Programme itself has not demonstrated how and to what extent sanctions are required, applied and enforced by them.

Information on the sanctions available within Participating UN Organisations is not disclosed at the Programme level. As such, it is difficult to assess how comprehensive remedial measures in place across all actors are. Given the strong deterrent impact sanctions have to safeguard against corruption and fraud, the Programme can do much more to provide assurances of disciplinary capacities at all stages within the Programme.

Civil Society Participation and Consultation

One civil society Observer (in rotation with 3 others) and one representative of indigenous peoples' groups have the opportunity to be full Policy Board Members.

While there are strong provisions for four representatives from civil society and four from indigenous peoples' organisations and there are opportunities for additional Observers to be present at Board meetings, there is no opportunity for the public more broadly to participate through the availability of webcasted meetings, for example.

Programme-level policy provides an opportunity for stakeholders to be consulted throughout the full Programme. Detailed principles and guidance are available for these consultations.

The Programme enables key stakeholder consultation throughout the programme cycles. Although, in practice, there have been issues with consultations in the past, the availability of guidelines and the active engagement of civil society to monitor the application of these guidelines are a positive step.

RECOMMENDATIONS

Transparent Reporting

The UN-REDD Policy Board should:

- Continue to promote its national level access to information study broadly to encourage a wide range of stakeholders to apply pressure to ensure maximum disclosure of REDD+ relevant information at all levels. The Programme should also promote its national level action for other climate funds and programmes.
- Consider following the lead of the Adaptation Fund and Climate Investment Funds and make the Programme's financial information available according to the IATI standards. The Initiative offers a common standard for publishing aid information and satisfies four pillars of transparent aid – ensuring data is published in a manner that is timely, comprehensive, accessible and comparable.
- Ensure that its Secretariat has sufficient resources and capacity to enable the level of transparency recommended herewith.

The UN-REDD Secretariat should:

- Ensure greater consistency in reporting from countries, for example, in terms of securing input from civil society organisations and on detailed risk reporting.
- Make sure that Programme reports are updated regularly on the Programme's website to ensure that continuous monitoring and engagement can take place. At present, the last reports are from mid-2012, which makes such engagement more difficult.

Executive Decision-Making Transparency

The UN-REDD Policy Board should:

Consider providing web-casted sessions of their meetings to make them even more open and
accessible to the public. This would complement existing actions to actively engage civil society
and indigenous actors as participants in Board-level decision-making processes.

Information Requests and Appeals

The **UN-REDD Policy Board** should:

• If it is not possible to approve the information disclosure policy and to put it into operation, the Programme must ensure that it announces which rules are applicable and widely publicise the relevant rights, obligations and timelines.

Anti-Corruption Rules and Disclosure

The UN-REDD Policy Board should:

- Require the disclosure of anti-corruption rules and requirements of all actors engaged in the
 Programme, as this is essential to ensure both downstream and upstream accountability for the
 prevention and deterrence of corruption and fraud. This information is necessary in order to be
 able to hold these actors to account. It needs to be understandable and easily accessible through
 a central source.
- Require the disclosure of the specific anti-corruption requirements and penalties existing in any contractual agreement concluded by the Board, Participating UN Organisations and Implementing Entities with any other actor who carries out Programme activities.
- Require further that information be made available on or through the Programme's website
 regarding to whom the staff and employees of Implementing and Executing Entities should be
 accountable internally within their organisations.

Participating UN Organisations should:

Provide to the Secretariat for publication on the Programme's website information or web-links to
information regarding to whom they are accountable in cases of corruption or fraud, what
authority is empowered to investigate and penalise them, and according to what rules or
standards they may be held accountable.

Accountability and Integrity

Lines of Accountability

The UN-REDD Policy Board should:

- Clarify to whom its Board Members are accountable when, and if, they act or behave corruptly or unethically in connection with their responsibilities under the Programme.
- Bring greater clarity to the liabilities of the Multi-Partner Trust Fund Office in cases where it fails on its anti-corruption commitments.

Anti-Corruption Rules – Substance

The **UN-REDD Policy Board** should:

- Elaborate a Programme-wide anti-corruption statement. As the UN-REDD Programme is not a legal entity, it relies on the policies of its Agencies. Nevertheless, a strong joint statement of their applicability to the Programme should be elaborated.
- Adopt a Programme-wide zero-tolerance for corruption policy which should, inter alia:
 - Set anti-corruption and ethical performance standards for individuals and actors engaged with the Programme, including Observers and consulted stakeholders. For example, the Programme could consider implementing rules similar to that used by the Climate Investment Funds, which requires the declaration of interests with implementing entities, governments and other relevant actors.
 - Provide comprehensive anti-corruption rules and codes of conduct which establish expected standards for ethical behaviour and define punishable corrupt and fraudulent acts. Rules already in place need to be more comprehensive and consistent and gaps need to be filled for where codes are not in place. The Code of Conduct for the Board should be broadened to cover corrupt behaviour in addition to conflicts of interest, such

- as taking bribes, accepting gifts and misrepresentation. It should also contain positive requirements for ethical behaviour. Codes in place for other actors need to be publicised where they exist.
- Promote and enable integrity training for individuals working for the Programme at all levels. This could include incorporating integrity training into the planned UN-REDD Academy intended to prepare the next generation of REDD professionals at the national level.
- Demand and ensure these rules are applied, complied with and enforced throughout Programme operations.
- Require that the effectiveness of anti-corruption and integrity safeguards that the Participating UN
 Organisations are using are regularly monitored and periodically evaluated vis-à-vis project
 evaluations and progress reports.

Investigations

The UN-REDD Policy Board should:

- Take steps to articulate an appropriate accountability process for both the Board, should it fail to address or condone corruption within the Programme, and Board Members, should they act corruptly. This should include the establishment of independent, impartial bodies to ensure oversight and investigatory functions.
- Promote the investigatory functions of the Participating UN Organisations, including processes and sanctions. This will include the promotion of the update in the UN Development Group Guidance on Joint Programming once the investigations section is updated.

Complaints

The **UN-REDD Policy Board** should:

- Ensure that the grievance processes being outlined for the national level adequately provide for the handling of corruption-related grievances. If they are to be referred further rather than being dealt with within the framework of the grievance mechanism, effective linkages must be built with anti-corruption mechanisms. This could entail, at a minimum, producing statistics on referrals to ensure existing mechanisms follow up and take action on grievances.
- Ideally, an independent mechanism should be established to receive and address complaints regarding Board Members. Availing such a mechanism would strengthen the credibility and legitimacy of the Board.

The **UN-REDD Secretariat** should:

Once the approach to grievances at the national level is confirmed, ensure without delay the
availability of the information required by a potential complainant in order to decide whether he or
she can make a complaint and under what conditions, such as who receives the complaint as
well as rules on anonymity, confidentiality, content and evidence, remedies, safeguards, and
repercussions for abuse of the mechanism.

Answerability

The **UN-REDD Policy Board** should:

 Develop and adopt a formal appeals procedure to respond to requests that Programme decisions be explained, reviewed or revoked. A formal procedure which establishes a clear channel for accountability will empower those having good reason to file an appeal.

Sanctions

The UN-REDD Policy Board should:

- Clarify or determine that the investigatory functions of Participating UN Organisations include capacities to impose and enforce sanctions when wrongdoing is found.
- Monitoring should be a regular action, which should rely on and require Participating UN
 Organisations to report on their performance throughout programme cycles. Demonstrating
 effectiveness will lend much greater legitimacy and credibility to good governance requirements.

Participating UN Organisations should:

• Ensure effective coordination so that debarred vendors are also effectively debarred from taking on a contract from all Participating UN Organisations.

Civil Society Consultation and Participation

The UN-REDD Policy Board should:

- Continue to promote its principles and guidance on stakeholder consultation throughout programme cycles and ensure countries put maximum effort into implementing them.
- Ensure that its website provides a space to inform and facilitate Observer participation.
- Clarify the procedural rules applicable when Observers outside of the eight official Observers seek to gain admission to Board meetings.

MAPPING AND ASSESSMENT: FULL REPORT

THE UN-REDD PROGRAMME: AN OVERVIEW

Deforestation and forest degradation account for nearly 20 per cent of global greenhouse gas emissions – more than the entire global transportation sector – and second only to the energy sector. During the past decade, approximately 13 million hectares of forest were converted to other uses or lost through natural causes each year, compared to 16 million hectares per year in the 1990s. To reach total forest mitigation potential, the Intergovernmental Panel on Climate Change estimates that 35 per cent can be fulfilled through reduced emissions from deforestation and degradation, 35 per cent through improved management (including the restoration of degraded forests), and 30 per cent through afforestation and reforestation activities.⁹

The UN collaborative programme on Reducing Emissions from Deforestation and forest Degradation in developing countries (UN-REDD Programme) was launched in September 2008 to assist capacity building in developing countries for reducing emissions and developing related market mechanisms. ¹⁰ The UN-REDD Programme's economic and social strategies are aimed at transforming domestic forest industries with a view to reducing emissions from deforestation and forest degradation as well as contributing to human wellbeing. As an institution, the Programme is a collaborative management arrangement between the following Participating UN Organisations: the United Nations Environment Programme, the UN Development Programme, and the Food and Agriculture Organization. ¹¹

Money for Programme projects is primarily channelled through the UN-REDD Programme Fund, established at the signing of the Memorandum of Understanding between the Programme's Participating UN Organisations and the Administrative Agent in June 2008. The Programme's resources are usually "earmarked", or allocated, for specific expenditure and are managed by one of the three Participating UN Organisations. The funding will remain in operation until 31 December 2015, but the duration of the fund may be altered with the agreement of the Participating UN Organisations in consultation with the Programme's Policy Board. In terms of Programme funding, there are currently six donors: Denmark, Japan, Norway, Spain, the European Union and Luxembourg. As of December 2013, a total of US\$248 million has been pledged to the fund by these donors and US\$215 million deposited. Furthermore, a total of US\$84 million has been expended. The budget is split between the UN Environment Programme, the Food and Agriculture Organization, and UN Development Programme at a ratio of 24 per cent, 37 per cent and 39 per cent, respectively.

The intent of the Programme is to manage and simplify the distribution of financial resources for the implementation of initiatives to reduce deforestation and forest degradation at the national level. ¹⁶ The programme comprises two main components: support for national programmes to develop REDD+ strategies and readiness processes in target countries and a global programme that contributes to the development of common approaches, analyses, methodologies, tools, data and guidelines for national REDD+ readiness processes.

As of December 2013, there were 46 developing country partners, including 17 from Africa, 15 from Asia-Pacific, and 14 from Latin America and the Caribbean, as well as 16 national programmes being supported.¹⁷ This support is aimed at assisting countries in developing and implementing REDD+ strategies that result in transparent governance systems; clearer tenure rights; poverty alleviation and improved food security; sustainable land use policies and management of forests; reduced loss of natural forests and biodiversity; the empowerment of women; robust monitoring of REDD+ activities; and positive sectoral change overall.¹⁸ These goals are implemented via six inter-related work areas.¹⁹ At the national

level – its initial phase – the Programme was largely concerned with the creation of National Joint Programmes developed between the relevant lead agencies as well as the submission of "Quick Start" proposals to get national-level activities off the ground and obtaining the necessary associated approvals and funding for these initiatives from the Secretariat, Policy Board, and country-level actors. The Pilot Quick Start countries subsequently initiated a range of preliminary projects addressing issues such as the formulation of REDD+ "roadmaps", engagement of stakeholders, transparency initiatives, consensus building and designing carbon monitoring systems. Country-level activities are also directed towards the creation of Readiness Preparation Proposals – either through the Programme or the Forest Carbon Partnership Facility under a "harmonised" preparation process. All these activities, strategies and proposals are included in a National Programme Document. This Document serves as the guidance manual that is used to describe and coordinate the nature and extent of Participating UN Organisations' financial and technical support as well as the legal basis on which collaborations with governments occur. The National Programme Document, the Readiness Preparation Proposal and the National Programme Submission Form are provided from the UN Resident Coordinator – through the UN-REDD Secretariat – to the Policy Board when funds are requested.

It is also noted here that the Programme is not entirely driven by the funding arrangements outlined above, as certain sources of funds fall outside the purview of the Programme: "(A)n increasing amount of REDD+ funding is becoming bilateral". ²⁵ Consequently, there has been a shift away from the Programme Fund (global and national) as the sole source of funding. It has consequently been termed "Tier 1" funding, and it is made complete by "Tier 2" funding that is derived from sources other than the Programme Fund. Funds must go towards the Programme's identified thematic work areas, progress reports must be submitted, and funding is still subject to oversight by the Policy Board. ²⁶ Tier 2 also allows for bilateral funds to be channelled through the Programme for specific activities that help improve coordination and prevent overlap. ²⁷

Both from a country and a business perspective, national REDD+ programmes operate in challenging contexts where there are significant risks that corruption could undermine them. The Programme has, however, developed guidelines to support corruption risk assessments at country level and has supported the carrying out of such assessments, such as in the context of the Philippines National REDD+ Strategy. This is a welcomed move as both Transparency International's *Corruption Perceptions Index 2012*²⁸ and the World Economic Forum's *Global Competitiveness Report 2013-2013*²⁹ provide some important information suggesting that preventative measures should be employed to ensure quality results and the efficient and effective use of climate finance. Transparency International's 2012 Index shows, for example, that perceptions of corruption are very high in almost all recipient countries. Meanwhile, the World Economic Forums Report shows that "diversion of public funds" is problematic in most countries. Annex 2 to this report provides a table listing all Programme recipient countries and the approved funding displayed in relation to the levels and types of corruption perceived in those countries.

THE ACCOUNTABILITY MAPPING

Overview

The accountability mapping of the UN-REDD Programme reviews the relationships between key actors in the Programme in an attempt to ascertain to whom they are accountable and how they are held to account. In this context, accountability is understood as the process by which individuals, agencies and organisations (public, private and civil society) are held responsible for executing their powers properly, ³⁰ are "answerable for their actions", and are subject to "redress when duties and commitments are not met".

First, the main stages of the project cycle are introduced, and then the Programme **bodies** are introduced in terms of their role, composition and relationship with other actors. This is followed by an examination of the accountability of:

Programme bodies towards other internal and external actors

individuals (employees or appointed members) who act within those bodies

These accountability arrangements are then analysed in terms of the policies in place to regulate how "accountees" are held accountable to "accounters". This involves analysis of the:

- rules or standards that define the expected conduct of those bodies and individuals and the "criteria by which they might validly be judged"
- process by which they may be investigated for failure to meet those rules or standards
- process by which they are answerable and permitted to defend themselves regarding any allegations or findings on their conduct
- availability of sanctions (punishments or penalties) and enforcement³¹

Overview of UN-REDD Project Cycle, Programme Actors and Accountability

The assessment in this report focuses mainly on decision-making and activities surrounding the UN-REDD National Programme, which is by far the most common form of funding under UN-REDD.³² As illustrated in the following map, the main stages of the UN-REDD National Programme Cycle include:³³

Pre-Project Submission and Approval Stage:

This stage involves an important first step of scoping or formulation. This includes the following:

- The Policy Board decides that **a country should**, **in principle**, **receive funding** for a National Programme.
- The preparation of a draft **Readiness Preparation Proposal** a document that is designed to assist a country prepare itself for involvement in the Programme. The scope of the Proposal is broad and generally goes well beyond what can be achieved through either Forest Carbon Partnership Facility or Programme support. The Proposal is validated by the government, the UN, civil society, the private sector and indigenous peoples' representatives at the local level.
- The preparation of a draft UN-REDD National Programme Document, which builds on the framework presented in the Readiness Preparation Proposal and describes the Programme contribution to its implementation and to the national REDD+ readiness process.
- UN-REDD Programme Secretariat and independent external review of the National Programme Document before submission to the Policy Board who **approves the allocation of funding**.

Final Project Submission and Approval Stage:

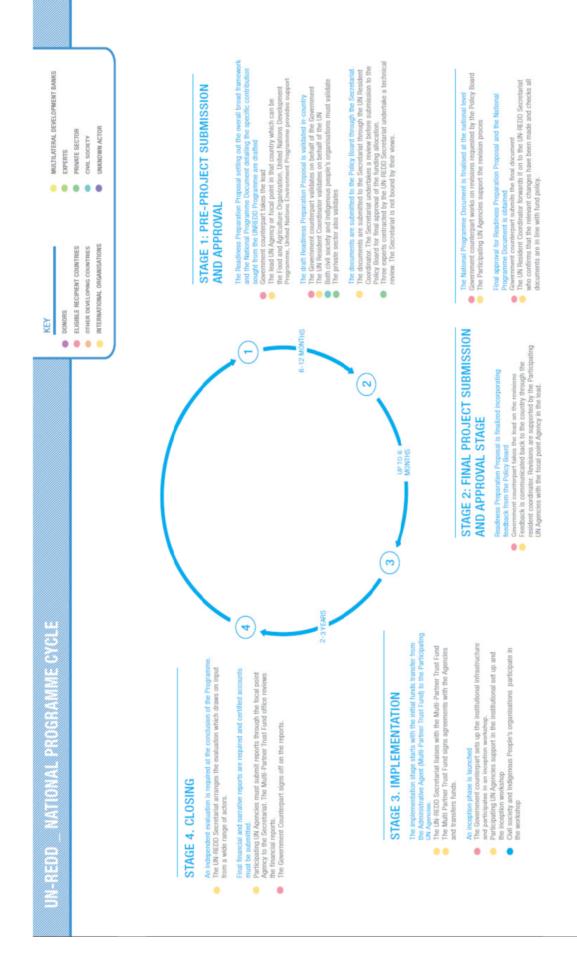
- Following the first stage reviews, the submitted documents must be revised and finalised, incorporating the comments of the Board and keeping track of the changes made.
- Once finalised, including the approval by Participating UN Organisations in-country, the
 documents must be resubmitted within six months to the Secretariat who check these changes.
 Final approval and signature of the National Programme Document is between the UN
 Resident Coordinator, the three Participating UN Organisations and the relevant government.
- A copy of the signed National Programme Document with the approved budget and all relevant signatures is then submitted to the Secretariat who **checks that it is in line with fund policy**.

Implementation:

- The implementation stage starts with the initial **fund transfer** from the Administrative Agent to the Participating UN Organisations.
- An inception phase is launched during which the Programme Steering Committee and the
 Programme Management Unit are set up. An inception workshop is also held again bringing
 together Participating UN Organisation representatives, UN country office representatives, the
 government, and civil society and indigenous peoples' representatives.
- Work plans are developed and approved at the local level to guide implementation.
- The Participating UN Organisations are required to provide regular narrative and financial reports.

Closing a National Programme:
• Final financial and narrative reports are required, certified accounts must be submitted, and independent evaluations concluded.

Participating UN Organisations, Food and Agriculture Organisation, United Nations Development Programme, United Nations Environment Programme



Throughout this cycle, key actors that perform decision-making, supportive and/or implementing roles include the UN-REDD Policy Board, the UN-REDD Secretariat, the Administrative Agent, the UN-REDD Strategy and Management Groups, the Participating UN Organisations, and technical experts. The governance structure also extends to Programme donors, the UN Resident Coordinator, Implementing Partners, the Programme Steering Committee, the Programme Management Unit, Observers and other national stakeholders in recipient countries. The roles and rules of each of these actors are now set out in greater detail.

The Policy Board

Composition and Functions

The UN-REDD Policy Board is composed of a maximum of 23 voting members representing REDD+ eligible developing countries and donor countries, one civil society organisation (rotating between four representatives from the three regions and developed countries), one organisation representing indigenous peoples (provided by the UN Permanent Forum on Indigenous Issues), and each of the Programme's three Implementing Entities, or the Participating UN Organisations. Observers and ex-officio members include non-member countries, the UNFCCC Secretariat, the Global Environment Facility Secretariat, the World Bank representing the Forest Carbon Partnership Facility, three civil society representatives and three indigenous peoples' representatives. Provision exists for an advisory organisation to attend as an Observer. The Policy Board is convened by two co-chairs selected from one of the participating countries and one of the Participating UN Organisations – the co-chairs rotate on an annual basis.

The Board provides the overall leadership for the Programme and coordinates relations with global-level REDD+ actors. It is responsible for oversight, strategic direction and financial allocations of the UN Development Programme Multi-Partner Trust Fund in line with the UN-REDD Programme Strategy. As set out above, the UN-REDD Programme Fund is complemented by funding derived from other sources (Tier 2 funding) – funding which is also subject to oversight by the Board. At the National Programme level, the Board is responsible for approving UN-REDD contributions to Readiness Preparation Plans. Countries submit annual and semi-annual reports to provide the Board with regular feedback on the progress of Programme activities. It is envisaged that the co-chairs of the Board will also handle and decide upon appeals according to the information disclosure policy when it comes into effect. 35

Accountability as Individuals

Each Board member is asked to complete a Disclosure of Interest Form upon his or her appointment or reappointment to the Board and annually thereafter. This policy sets out that the Programme endeavours to assure the highest level of ethical conduct of persons involved in the governance of the Board and to protect the legitimacy, integrity, trust and credibility of the Programme, for example, relating to the misuse, or perception of misuse, of an individual's position or influence. Board Members must sign that they understand this obligation and acknowledge that it is their obligation to disclose a conflict of interest to the co-chairs of the Board when a real, perceived or potential conflict arises, and that for transactions in which they have a conflict, they will abstain from any decision or vote on the matter. There is, however, no details in terms of what would happen if this commitment is breached. Any further punitive actions would most likely rest with the individual's national government or in any other relevant legal jurisdiction.

Key Findings and Recommendations

This accountability policy demonstrates a clear resolve of the Programme to require of its Board Members that they declare and recuse themselves in the case of a conflict of interest, in order to maintain the integrity of the Board. However, there are two main shortcomings which, if addressed, could further advance the Programme's internal accountability processes:

• The Programme does not have an internal accountability policy setting out to whom Board Members would be accountable in a case where they were to breach the signed declaration.

- Greater clarity on the process that would be followed and the possible sanctions would be required to strengthen the existing policy.
- The Programme's policies do not address corrupt behaviour beyond conflicts of interest, such as taking bribes, accepting exorbitant gifts and misrepresentation. The rules also do not appear to contain positive requirements for ethical behaviour. In the absence of these rules, it is not clear how and on what basis the Board would deal with corrupt or unethical behaviour occurring during, or having an influence on, the Board Members' functions.

To address these accountability gaps, the **UN-REDD Policy Board** should:

- Develop and adopt more robust rules governing the integrity and anti-corruption behaviour of Board Members, which addresses both ethics and corrupt behaviour to be avoided.
- Develop and adopt accountability policies to ensure that investigatory and sanctioning processes are in place to assure the accountability for unethical and corrupt behaviour by Board Members.
- Take concrete measures to ensure the independence and impartiality of the Board and its
 procedures for holding Board Members to account for integrity breaches and unethical or corrupt
 behaviour, including conflicts of interest.

Accountability as Body

The Board – as an entity – is not accountable to or under the oversight of any other entity. As such, no rules or sanctions regarding its behaviour as an entity are in place.

Key Findings and Recommendations

Relevant policies do not seem to stipulate accountability of the Board itself for practicing, condoning, supporting or otherwise failing to address corrupt behaviour within the Programme.
 If, for example, a decision taken by the Board were influenced by corrupt behaviour, and the Board did nothing to address that, the investigatory and sanctioning processes that this accountability could be realised through is not elaborated at the policy level

To address these issues the **UN-REDD Policy Board** should:

- Develop and adopt policies or guidelines which set out the accountability of the Board itself for practicing, condoning, supporting or otherwise failing to address corrupt behaviour within the Programme.
- Develop and adopt policies or guidelines which define clear, independent and impartial
 processes to ensure the accountability of the Board. This could include, for example, the
 establishment of an independent committee to ensure the Board's accountability by providing
 oversight and investigatory functions as well as by issuing and enforcing sanctions as required.

The Administrative Agent

Composition and Functions

The UN Development Programme Multi-Partner Trust Fund Office is the Administrative Agent of the Programme. In its capacity as Administrative Agent, the Office is responsible for the following: (1) receipt, administration and management of contributions from donors after entering into a Standard Administrative Agreement with them; (2) disbursement of funds to the Participating UN Organisation, in accordance with the instructions of the Policy Board; (3) provision of support to the Programme in their reporting functions; and (4) compilation of consolidated narrative and financial reports to the Policy Board through the Technical Secretariat, National Steering Committees and donors based on input from the Participating UN Organisations. The Administrative Agent may also undertake additional functions at the request of the Participating UN Organisations.

Accountability as Individuals

As employees of UN Development Programme, the codes of conduct, investigative procedures and sanctions applicable to Development Programme staff also apply here (see below).

Accountability as Body

In its functions within the UN-REDD Programme, accountability of the Multi-Partner Trust Fund Office is to the Policy Board, but the Office has a second line of accountability to a Development Programme Multi-Partner Trust Fund Oversight Committee. For example, the Office must provide regular updates on the financial status of the Multi-Partner Trust Fund to the Board, and the Office is also required to submit an annual report on the activities of the Office to the Development Programme's Administrator. Furthermore, the Administrative Agent is required to "maintain the highest standards of transparency and accountability" in carrying out its functions. The Standard Administrative Agreement entered into between the Office, acting as Administrative Agent for the UN-REDD Programme and donors to the Programme, does, however, set out that any dispute arising out of the donor's contribution to the Programme will be resolved amicably through dialogue and direct negotiations among the donor, the Administrative Agent and the concerned Participating UN Organisation. There is, however, no further information available in terms of what additional standards the Office as Administrative Agent is expected to adhere to, what investigations can be carried out in the case of misbehaviour or the type of sanctions they can impose should they be proven to have acted improperly.

Key Findings and Recommendations

Considering the above, the below finding is observed:

• The terms of accountability of the Multi-Partner Trust Fund Office when acting as Administrative Agent are not set out anywhere in detail. It is unclear what action would be taken should a case of negligence or wilful misconduct be determined. Greater clarity and guidance are needed to understand what would happen in such cases and also what mitigating actions could or should be taken by the Trust Fund to limit its liability. For example, if a Trust Fund staff member intentionally took kickbacks for mismanaging the Trust Fund accounts, it is not clear to what extent internal corrective action would serve to mitigate its liability.

To clarify this situation, the Multi-Partner Trust Fund Office should:

 Clarify and explain further the scope and limitations of its liability for corrupt behaviour and actions within the Office when operating as Administrative Agent.

Participating UN Organisations

Composition and Functions

Prior to the establishment of the UN-REDD Programme, the UN Development Programme, the UN Environment Programme, and the Food and Agriculture Organization decided to work together to support countries' efforts to reduce emissions from deforestation and forest degradation. This intention was formalised in the Memorandum of Understanding that established the UN-REDD Programme Fund. These Participating UN Organisations are required to work together to build one UN-REDD National Programme per country. As neutral bodies, the organisations are intended to work as "honest brokers" to support country-led development programmes and to facilitate the informed involvement of national stakeholders, particularly forest-dependent local communities. They will also use their convening power to bring together experts and scientists to develop global monitoring, assessment, verification and financial components. At the national level, once a programme or package of activities is approved, they receive resources from the Multi-Partner Trust Fund as Administrative Agent. During the implementation phase, they have an important coordinating role in country.

Accountability for Individuals

Each Participating UN Organisation determines its own rules on accountability for its staff and employees, each of which is set out below. It is, however, beyond the scope of this report to investigate and assess the effectiveness of the anti-corruption safeguards and codes and investigatory and sanctioning processes and procedures of each Organisation.

The **UN Development Programme** has an anti-fraud policy in place which reaffirms that the Development Programme adopts a zero-tolerance policy against fraud and other corrupt practices that are inconsistent with the UN Standard of Conduct or involve a loss to Development Programme funds. The policy applies to all activities and operations of Development Programme. It covers any project funded or implemented by the Development Programme as well as that of any implementing partner. It covers fraud or allegations of fraud involving Development Programme staff members and its personnel (including but not limited to consultants) as well as fraud perpetrated against the Development Programme by contractors, suppliers of goods and services, implementing partners, or other third parties.⁴⁰

In terms of investigations, the Office of Audits and investigation is responsible for receiving complaints relating to allegations of wrongdoing. The Office has the mandate to investigate all reports of alleged wrongdoing involving Development Programme staff members including allegations of procurement fraud, corruption and bribery, theft and embezzlement, entitlements fraud, misuse of Development Programme resources, failure to comply with financial disclosure requirements, and abuse of authority. The Office conducts fact-finding investigations according to the Office of Audits and Investigation's Investigation Guidelines. This includes a preliminary assessment to determine whether there are sufficient indications to warrant a formal investigation, where the Office will establish the facts and substantiate the findings with evidence and submission of investigation reports to the Legal Support Office for consideration of disciplinary proceedings or administrative action, as appropriate. Subjects of an investigation are given the opportunity to put forward their versions of the facts and present relevant documentary evidence and witnesses.

Depending on the outcome of investigations, sanctions are also clearly set out in the anti-fraud policy. These include one or more of the following outcomes: a) a referral to the Legal Support Office of the Development Programme Bureau of Management for consideration of a disciplinary action against staff members; b) a referral to other offices in the Development Programme, the Country Office, or the Office of Human Resources for other necessary action; c) a referral to the appropriate national law enforcement or prosecutorial agency for criminal investigation; d) recovery of funds and assets; and e) debarring vendors from doing business with the Development Programme.

The **Food and Agriculture Organization** has expressed zero-tolerance for fraud and corruption⁴¹ and has set out a Policy on Fraud and Improper Usage of the Organization's Resources.⁴² Referring to documents such as the Organization's Staff Regulations and the Standards of Conduct for the International Civil Service, the Policy sets out expectations in terms of the behaviour required from staff. These requirements go beyond abstaining from committing fraud to a duty to report any instance of fraud or corruption witnessed. These rules only apply, however, to staff members.

The Office of the Inspector General is responsible for receiving reports of any instance of suspected fraud and corruption. The Office's mandate includes investigating alleged violations by Organization personnel as well as by third parties, such as suppliers and partners involved in Organization programmes and operations. Reports can include a wide range of allegations, including: theft, fraud, embezzlement, solicitation/acceptance of bribes or kickbacks, extortion, misrepresentation, and forgery in relation to financial benefits or entitlements, bidding processes, and contracts. Further guidelines exist for Internal Administrative Investigations by the Office of the Inspector General.⁴³ All allegations are initially reviewed to determine if they are credible and refer to a serious violation of Organization policies prohibiting misconduct and fraudulent activity. Those allegations that qualify undergo a formal investigation. Subjects of an investigation are given the opportunity to put forward their versions of the facts and present relevant documentary evidence and witnesses. Results are submitted to the Director General.

In terms of applicable sanctions, Organization rules provide that unsatisfactory conduct is punishable by disciplinary action, including such severe disciplinary measures as dismissal or summary dismissal. In these cases, monies due to Organization by the staff member involved are systematically recovered from salaries or terminal emoluments. The Inspector General may also make recommendations based on the findings to improve internal controls in order to prevent similar incidents in the future. Where a breach of national laws is believed to have occurred, recommendations can be made to the Legal Counsel for an assessment of whether the matter should be forwarded to the relevant national authorities.

For the **UN Environment Programme**, UN-wide rules apply. ⁴⁴ The Standards of Conduct for the International Civil Service would appear to apply, although these do not seem to have been translated into an Environment Programme specific code of conduct. In terms of investigations, the Environment Programme falls under the remit of the UN Joint Inspections Unit. In this instance, however, the specific investigatory process followed and possible sanctions are unclear.

The information set out above is accessible only through the individual websites of the three Participating UN Organisations. There is no reference to it through UN-REDD. However, the Memorandum of Understanding does provide that all three Organisations are required to follow their own procedures in such cases and should inform the Policy Board and the Administrative Agent of both the initiation of an investigation and its outcome. It is not clear what action is taken on the basis of the provision of this information.

Accountability as Body

Each Participating UN Organisation enters into a Standard Administrative Agreement with the Administrative Agent before funding can be transmitted to it. This agreement stipulates certain obligations and penalties in relation to the use and disbursement of Programme money to the Participating UN Organisations. The Programme does not disclose its actual agreements with the three Organisations, so the following discussion assumes that all of the terms of the outline agreement apply but also notes that the real terms may be different.

According to the agreement outline, if there is evidence of improper use of funds, the Organisation will use their best efforts, consistent with their regulations, rules, policies and procedures, to recover any funds misused. If funds are recovered, the Organisation will, in consultation with the donor and the Administrative Agent, credit any funds so recovered to the UN-REDD Fund Account.

In addition, before withholding future contributions or requesting recovery of funds and credit to the UN-REDD Fund Account, the Administrative Agent, the concerned Organisation and the donor "will consult with a view to promptly resolving the matter". The Standard Administrative Agreement does not, however, spell out any further investigation that would be carried out or specific penalties for corruption or fraud. It also does not require that the Organisation includes provisions regarding corruption and illegal practices in any further sub-contract.

Key Findings and Recommendations

From the above study, the following findings are observed:

- In general, anti-corruption rules and safeguards for Participating UN Organisations are clearly defined. However, information for each Organisation is not sufficiently accessible at the Programme level. It is, therefore, difficult to assess the actual safeguards applicable without analysing each entity individually.
- Likewise, it is difficult to assess the effectiveness of these safeguards with respect to the
 Programme. No documentation could be found on requirements for (or evaluation reports of) this
 performance area. While some Participating UN Organisations report generally on their anticorruption performance, this information is difficult to disaggregate in order to pinpoint their
 performance in relation to UN-REDD Programme activities. Also, although there is a requirement
 for the Policy Board to be informed of individual cases, it is unclear to what extent this information
 is further disseminated.

 Based on available information at the Fund level, accountability arrangements could not be identified between Participating UN Organisations and sub-contractors in cases where corruption occurs further downstream during project implementation.

Taking into account the above, it is recommended that the **UN-REDD Policy Board** should:

- Develop and adopt policies and guidelines that require the evaluation and monitoring of the
 effectiveness of anti-corruption rules and safeguards and accountability processes operated by
 Participating UN Organisations. Monitoring should be a regular action which should require
 Organisations to report on their performance throughout the programme cycle.
- Require that the Organisations also ensure that their sub-contractors take preventative and remedial measures against corruption and fraud in carrying out project actions.
- Determine a process or procedure whereby alleged misconduct of the Organisations may be investigated prior to them being answerable to the Board and issued sanctions.
- Make transparent and easily accessible on the Programme's website information regarding the rules, sanctions and processes applicable to each of the Organisations and their sub-contractors.

The Coordination Group, Strategy Group and Management Group

Composition and Functions

At Programme inception, the three Participating UN Organisations formed a Coordination Group that consists of representatives from each Organisation, with the main function to ensure active, participatory and well-coordinated engagement by the Organisations to implement the goals and objectives of the Programme. They also provided oversight of the Secretariat consistent with the strategic directions and decisions provided by the Policy Board.

However, since June 2012, the Terms of Reference for the Strategy Group, Management Group and Secretariat effectively split the functions of the "Coordination Group" into a "Strategy Group" and a "Management Group" to better reflect the need for clear responsibility and accountability for delivering high quality services to participating countries under a single, well-managed and well-coordinated programme.⁴⁵

The Strategy Group

Composition and Functions

The Strategy Group is intended to complement and enhance the role of the Policy Board as well as improve the overall performance of the Programme by providing strategic direction to the staff members of the Participating UN Organisations who are responsible for managing and implementing the Programme in support of the partner countries. The membership of the Strategy Group includes one executive representative each from the UN Development Programme and the UN Environment Programme and two from the Food and Agriculture Organization. 46

The responsibilities of the Strategy Group include:

- Providing a co-chair for Board meetings on a rotational basis and also providing constructive strategic leadership of and input into the deliberations of the Board.
- Providing strategic guidance and oversight to the Management Group and the Secretariat to
 ensure effective delivery of high quality Participating UN Organisation services, including
 allocating responsibilities and resources between the Organisations and the Secretariat, to be
 reviewed and approved by the Board.
- Reviewing and approving management responses to evaluations, reviews and audits of the Programme.

Accountability as Individuals

As members of the Strategy Group have individual responsibility to represent their respective Head of Agency on all matters related to Programme, it is implied that the representatives are accountable to their organisations. Corrupt behaviour by Strategy Group members is, therefore, dealt with in the same way as for Participating UN Organisations.

Management Group

Composition and Functions

The responsibility to efficiently and effectively deliver high quality services to participating countries under the UN-REDD Programme rests with the Management Group. The Group includes one lead representative from each of the Participating UN Organisations and their respective alternates and the Head of the UN-REDD Secretariat (see below). Each member of the Group is responsible for consulting with their respective staff to propose items to be added to the Group's agenda. The deliberations of the Group are co-chaired by the Head of the Secretariat and one member from the Participating UN Organisations on a rotational basis.

Some of the Management Group's collective responsibilities are:

- Taking decisions on programme management and operational issues related to the implementation of the Programme, which are consistent with the strategic direction provided by both the Strategy Group and the Policy Board.
- Suggesting amendments and refinements to the Strategy Group and Policy Board regarding their strategic direction and priorities for the Programme, including, but not limited to, strategies and priorities for resource mobilisation.
- Taking responsibility for ensuring the effective engagement and operational coordination of Programme staff at global, regional and national levels.

Accountability as Individuals

Similar to the Strategy Group, Management Group members are accountable to the Participating UN Organisation under which they are contracted. Corrupt behaviour is therefore dealt with in the same way as it is for the Organisations (as set out above).

The UN-REDD Secretariat

Composition and Functions

The UN-REDD Secretariat is an inter-agency unit of the three Participating UN Organisations. Among other things, the Secretariat supports the Policy Board by organising meetings, producing reports and monitoring implementation of Board decisions. It is a central point of contact for the Programme and liaises with other REDD+ initiatives. The Secretariat provides leadership in strategic planning and the development and management of reporting, monitoring and evaluation frameworks for the Programme as well as raises awareness of and champions the Programme and provides vital information to external partners. This includes liaising with existing and potential donors in order to mobilise funds. The Secretariat also facilitates inter-agency collaboration and communication to ensure the Programme is implemented effectively.⁴⁷

Accountability as Individuals

The Head of the Secretariat is accountable to the Strategy Group and administratively supervised by the Director of the Division of Environmental Policy Implementation of the UN Environment Programme. In cases where the head of the Secretariat engages in corrupt behaviour, they are then accountable through Environment Programme rules as set out above. In terms of other Secretariat staff, the Head of the

Secretariat serves on interview panels conducted by each Participating UN Organisation to select individuals to fill vacant positions in the Secretariat, and it also provides input for performance evaluations of all Secretariat staff. However, in cases where they engage in corrupt behaviour, each individual is then accountable through their corresponding Participating Organisation's rules (as set out above).

Accountability as Body

This is not assessed separately as there is no contract in place with a separate entity, rather the Secretariat is made up of representatives of the three Participating UN Organisations.

The Independent Technical Experts

Composition and Functions

Depending on the scope of the National Programme, the Secretariat may enlist independent experts to provide a technical review of the document. The Secretariat is not bound by the views of the experts but makes a synthesis of the independent reviews available to the Policy Board. Independent technical experts are appointed on the basis of the following criteria: (1) detailed knowledge of UN-REDD, the UNFCCC process, the Programme, and the main elements of UN-REDD Readiness; (2) familiarity with the relevant pilot country; (3) experience providing critical reviews and analysis of international environmental projects; (4) understanding of UN Development Programme, UN Environment Programme, or Food and Agriculture Organization operations; and (5) technical competency in the areas of sustainable forest management, forest conservation, stakeholder engagement, payment for ecosystem services or other technical areas relevant to UN-REDD.⁴⁸

Accountability as Individuals

All framework documents are silent regarding what rules the experts are expected to adhere to, who would be responsible for investigating them if they were suspected of wrongdoing and what sanctions might be applicable in such a case. It is expected that the terms of their employment, such as investigations and sanctioning of misbehaviour, are included in their contractual agreements. It is, however, unclear with whom these contracts are signed and also what the scope of these behavioural rules are.

Key Findings and Recommendations

Although the Secretariat is not bound to their opinions or recommendations, experts nevertheless
play an important role prior to the finalisation of programme documents. However, no rules or
safeguards are in place to ensure their ethical behaviour and the integrity of their selection.
Measures to do so could help strengthen the credibility of these processes.

To take a positive step forward, the **UN-REDD Policy Board** should:

 Develop guiding principles to ensure the integrity of the independent experts and publicly disclose relevant contractual terms.

The Programme Steering Committee

Composition and Functions

For each National Programme, a Programme Steering Committee is established to serve as the primary in-country body for Programme oversight. It will typically be jointly chaired by a representative of the Implementing Partner representing the national government and the United Nations Resident Coordinator or his or her representative. Additional members of the Committee should include: representatives of each Participating UN Organisation, representatives of participating governmental bodies and the National Programme Director, who will typically act as Secretary to the Committee.

Committee responsibilities include discussing and agreeing on details of harmonised implementation arrangements for the National Programme; reviewing and reacting to substantive developments in the REDD+ "environment" at national and international levels during the period since Programme approval; agreeing on strategies for outreach and coordination with other REDD+ activities in country; agreeing on financial management issues; and agreeing on any outstanding issues related to Project Management Unit staffing.⁴⁹

Accountability as Individuals

The role of the Committee is not unsubstantial given their power over Project Management Unit staffing and financial management. As such, it is important that there is clarity over the mechanisms in place should one Committee Member act corruptly. Once again, all individuals are appointed to the Committee by virtue of their membership of another body, be it governmental or UN, and it is thus anticipated that any rules in place within those entities would apply. This would, therefore, vary on a country to country basis at least for national actors whereas UN rules would apply for each Participating UN Organisation.

Key Findings and Recommendations

Considering the above, the below finding is observed:

 Given the importance of the role of the Programme Steering Committee and the variety of its make-up, greater effort should be made on a country-by country basis to explain the accountability mechanisms in place for each individual should they engage in corrupt practices.

Accordingly, the Participating UN Organisations and the relevant government entities should:

Clarify and explain further the rules applicable at this level.

The Programme Management Unit

Composition and Functions

The Programme Management Unit is a national level body which is established jointly by the UN and the host country government during a UN-REDD programme or project inception phase. In order to recruit the Unit's staff, the National Programme Director (nominated by the government) elaborates the terms of reference and agrees on them with the three Participating UN Organisations. Once hired, the Unit's staff will typically be issued with UN Development Programme contracts.

The main role of the Unit is to manage programme development and delivery at the country-level. Any directly implemented technical assistance is provided on the basis of a National Programme work plan managed by the Unit. As such, the Unit prepares quarterly and annual work plans and budgets which are broken down by Organisation. Organisation budgets should in turn be broken down to reflect both funds to be transferred to the national implementing partner and funds which the Unit requests the Organisation to administer directly. The latter are typically for the recruitment of international consultants and international procurement of equipment and supplies. Following Programme Steering Committee approval of the work plans, each Organisation transfers the amount specified to the Unit. The Programme Management Unit is also responsible for preparing the National Programme Reports and seeking sign-off from the government.

Accountability as Individuals

Within the Unit, staff will be under the overall supervision of the National Programme Director and the Manager of the Unit. Performance of the Unit Manager should be reported on by each of the Participating UN Organisations through a matrix reporting system. ⁵⁰ In terms of accountability for corrupt actions, however, the Unit member as a UN Development Programme contract holder would fall under the codes of conduct and investigative and sanctioning jurisdiction of the Development Programme (as outlined above).

Accountability as Body

Although individual staff members within the Unit hold United Nations Development Programme contracts, the Unit itself should serve the three Participating UN Organisations and serve as the link to National Programme partners. It also receives funding directly from the Organisations following approval by the Programme Steering Committee of the work plan. It is unclear what the basis of this transfer is, including whether there is a contract in place which also sets out expected behaviour and rules in terms of investigation and sanctioning of misconduct, such as the termination of the agreement, the withholding of funds or the pay back of funds. It is also unclear what the lines of accountability to national authorities are.

Key Findings and Recommendations

Considering the above, the below finding is observed:

 While the individual accountability is relatively clear as Programme Management Unit staff members hold UN Development Programme contracts, it is more difficult to ascertain what rules are applicable to the Unit as a body.

Accordingly, the Participating UN Organisations should:

 Clarify and explain further the applicable rules at this level. This could include the publication of any agreements signed between the entity housing the Unit and the individual Organisations.

The Resident Coordinator

Composition and Functions

The Resident Coordinator system encompasses all organisations of the UN and deals with operational activities for development, regardless of their formal presence in the country. ⁵¹ Resident Coordinators, who are funded and managed by UN Development Programme, lead UN country teams and are the designated representatives of the Secretary-General for development operations. ⁵² According to the UN-REDD Framework Document, the Programme is supported by Resident Coordinators through their provision of strategic leadership for the UN Country Team and maintenance of relationships with national authorities. ⁵³

The Resident Coordinator provides ongoing oversight to the joint programme at the national level, ensuring that the Participating UN Organisations are meeting their obligations. The Resident Coordinator is entrusted with supporting the overall programme design under the government's leadership, ongoing programmatic oversight of UN-REDD activities and UN coordination with the national UN-REDD office, should one exist. On receipt of consolidated country level reports, the Resident Coordinator must provide an overall assessment of the programme's progress and results. He or she also facilitates ongoing monitoring and evaluation of Fund-supported activities in conformity with UN standards and any guidance provided by the UN-REDD Technical Secretariat or Policy Board. The Resident Coordinator also has an important communications function, as they are the one to receive notification of the approval of a National Joint Programme from the Secretariat and of the transfer of funds from the Administrative Agent. In turn, it is the responsibility of the Resident Coordinator to communicate these notifications further at the national level.

Accountability as Individuals

Although the Resident Coordinator has multiple lines of accountability in terms of reporting on results,⁵⁴ as a UN Development Programme contract holder, Development Programme rules (as set out above) apply in cases where the Resident Coordinator engages in corrupt actions.

Implementing Partners

Composition and Functions

There may be a range of implementing partners, including both government and non-government actors, involved at the national level. The composition of this group varies from country to country and is established in the National Programme Document. Generally, information about implementing partners is difficult to locate. On the UN-REDD Programme's website, references are buried in Programme documents which tend to merely list the names of the organisations. Further searching is required to find out who these organisations are as well as what policies they have in place. If funds are transferred to national implementing partners, these funds will be received in accordance with only one of the Participating UN Organisation's contractual procedures and, therefore, will require reporting only to one UN Organisation.⁵⁵

Accountability as Individuals

There are no Programme policies in place which would require these actors to have anti-corruption rules, investigatory functions and sanctions in place to govern situations where a member of their staff acts corruptly. In the absence of such information, it is likely that each implementing partner determines its own rules on accountability for its staff and employees.

Accountability as Body

Implementing partners, as set out above, are identified in the individual National Programme Document. If they are to receive funds, they are contracted by and should be accountable to the relevant Participating UN Organisation. However, because the contracts between these two parties are not disclosed or not easily accessible, for example, in relation to information on the Programme's or the Participating Organisation's website, it is unclear what their contractual obligations in terms of avoiding corruption are.

Key Findings and Recommendations

In light of the above discussion, the following findings are observed:

 Despite the important role implementing partners play, there is a stark lack of information regarding their accountability and anti-corruption requirements as well as actual rules, safeguards and practices. Presumably this information exists, but it is not easily accessible at the Programme level.

To address these informational gaps, the **UN-REDD Policy Board** should:

- Require that actual anti-corruption safeguards and accountability measures are easily accessible at the Programme level in conjunction with the relevant Programme information.
- Require that Participating UN Organisations disclose, at minimum, the terms of their contracts or transfer agreements with implementing partners, which stipulate anti-corruption and accountability requirements and which determine remedial measures and sanctions for corrupt or fraudulent conduct.

Observers

Composition and Functions

Civil society and indigenous peoples' Observers are individuals who represent organisations accredited under the UN-REDD Programme. One civil society representative is selected as a full Member of the Policy Board and three others as Observers. Of the four, one representative should be from an organisation from a developed country and the other three should come from each of the three

Programme regions. The full Member shall rotate among the four representatives so that the Observers subsequently become a full Member. The civil society representatives shall select the period (at least once per year) and order of rotation. In the case of indigenous peoples' Observers, indigenous peoples are represented by the Chair of UN Permanent Forum on Indigenous Peoples as a full Member and three Observers again from each of the three Programme regions. The Secretariat and the Participating UN Organisations facilitate the self-selection of the civil society and indigenous peoples' representatives, and the Programme provides funding for all indigenous peoples' representatives and the three regional civil society representatives to attend Board meetings.

Other Observer organisations are the UNFCCC Secretariat, Forest Carbon Partnership Facility represented by the World Bank, and the Global Environment Facility Secretariat. The Multi-Partner Trust Fund Office from UN Development Programme is an ex-officio Observer. Representatives of other countries and organisations may be invited to observe Board meetings at the discretion of the co-chairs of the Board in consultation with other Board Members. At the invitation of the co-chairs, Observers and exofficio Members may participate in the deliberations of the Board. Additions to the membership and Observers may be made upon agreement of the full Members in place at that time.

Elected Observers represent their constituencies to the Board. They are also expected to provide feedback to their constituencies and receive some financing from the Programme in order to be able to do so.

Accountability as Individuals

At the Programme level, there are no rules that apply to Observers, for example, the conflicts of interest declaration only applies to them when they are acting as full Members – meaning that when they are functioning only as Observers, they are accountable to their organisations only.

Key Findings and Recommendations

 Observer accountability policies and guidelines are wanting. Defining constituency representation, roles and responsibilities, and ethical commitments could lend greater legitimacy and sustainability to Observer participation.

To make a positive step forward, the Policy Board should:

Develop and adopt policies and guidelines regarding Observer accountability, including principles
regarding constituency representation, responsibilities and a requirement that all Observers be
bound by the conflicts of interest declaration.

Local or Affected Stakeholders

Composition and Functions

Stakeholders include affected communities and indigenous peoples including vulnerable and marginalised groups. Under the UN-REDD Programme, key stakeholders should be consulted in decisions throughout the formulation and execution of REDD policies and programmes. The joint FCPF and UN-REDD Readiness Preparation Proposal template provides specific guidelines on national readiness management arrangements and stakeholder consultation and participation. Consultations need to be detailed in submitted documents and guidelines are in place for consultation principles and methods.⁵⁶

At the tenth meeting of the UN-REDD Policy Board in 2013, a decision was taken to provide funding for community-based REDD+. The Policy Board agreed to fund USD 4 million in grants through a joint initiative with the Global Environment Facility small grants programme with the purpose of building the capacity of communities to participate in REDD+ processes. Under this initiative grants of up to USD 50,000 can be made available to CBOs, NGOs, and indigenous peoples organizations to deliver community-based projects that address: drivers of deforestation, land rights, mechanisms for benefit

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sharing, safeguards for REDD+ or to support their awareness raising and information sharing, capacity building, network and institution building, policy advocacy and mainstreaming work.⁵⁷

The initiative builds on the structure of the Global Enviornment Facility Small Grants Prgoramme at the national level. The Small Grants Programme already has National Steering Committees in place. These Committees have majority non-governmental representation. They are responsible for reviewing and approving project proposals in a demand-driven and country-driven way. For the UN-REDD Community Based REDD+ initiative, these Committees will be supplemented with REDD+ expertise from the National Programme steering committee including representatives from government, indigenous people, civil society organisations, technical experts and the UN-REDD Programme. This supplemented Committee will be responsible for developing country Community Based REDD+ strategies and selecting grantees.

This capacity building programme is not part of but operates in parallel to and feeds into the Readiness Programmes by preparing Indigenous Peoples and Southern Civil Society Organisations to engage with and strengthen the process at all its stages.

Accountability as Individuals

No information could be found that the Community Based REDD+ mechanism is already in operation.

Accountability as body

No information could be found that the Community Based REDD+ mechanism is already in operation.

Key Findings and Recommendations

From the above study, the following findings are observed:

- The role of stakeholders in contributing via consultations to decisions through-out formulation and execution stages is highly important. However, no rules or safeguards are in place to ensure their ethical behaviour and the integrity of consultations processes. Measures to do so could help strengthen the credibility of these key processes.
- Little information is available on the progress with the community based REDD+ initiative since its agreement at the 10th Policy Board Meeting. As it is put in place and finance begins to flow, this situation should change.

To take a positive step forward, the **Policy Board** and **UN-REDD Secretariat** should:

- Develop guiding principles to ensure the integrity of participation and conduct of consultation processes.
- When the expanded National Steering Committee begins its work, information must be made avialable through the UN-REDD Programme which provides assurance that appropriate policies and procedures are in place to ensure transparency, accountability and integrity in the allocation and use of the small grants.
- Actively disclose anti-corruption rules and safeguards and accountability mechanisms
 (including complaints mechanisms, whistleblower protection, investigatory functions,
 sanctions issuance and enforcement) applicable to the Steering Committee. That information
 should be available or, at minimum, easily accessible at the programme level.
- At a minimum, make a list of the grant recipients and the amount received available on the Programme website.

THE ASSESSMENT

In this section, the main findings of the assessment are set out under each of the three criteria. These findings elaborate on both good practices observed as well as areas requiring more attention. Following the methodology set out in the prior methodology section, the results emerging from the UN-REDD Programme assessment are set out below. The specific elaboration of a best, middle and worst case scenario as reflected by the colour scale varies per indicator. This is elaborated in the *Global Climate Finance: A Governance Risk Assessment Toolkit* and summarised in Annex 1 of this report.

TRANSPARENCY

Summary

Overview of Transparency Performance for the UN-REDD Programme

TRANSPARENCY	PERFORMANCE
Indicator (1): Policy Level Transparency Are there policy provisions in place for public access to information regarding the Fund's administration and operations including activities, outputs and decisions?	AVERAGE
Indicator (2): Practice Level Transparency In practice, can members of the public obtain relevant and timely information on the Fund's policies, procedures, activities, outputs and decisions throughout the project cycle?	ABOVE AVERAGE

The UN-REDD Programme was assessed as having average performance in terms of its **policies and procedures to provide access to information**. This is because, although the importance of transparency within the Programme's operations was established from the outset of the Programme, this was not implemented through the development of clear guidelines or through the clear referencing of applicable policies from the three Partner UN Organisations. Information disclosure guidelines for the Programme seem to have now been developed, yet it is unclear when they will come into force or be made publicly available. Should this happen, the Programme would improve its performance on this indicator, provided it is sufficiently clear on timelines for provisions of access to information, appeals processes and the circumstances under which a request can be rejected. Requirements for downstream actors should also be set at the Programme level. Work undertaken in assessing access to information at the national level is a positive step taken by the Programme.

In terms of **transparency practice**, the Programme is assessed as having above average performance. This is because in practice it already implements much of the elements contained within the draft disclosure policy which it has developed but not brought into force. However, some areas of weakness remain, such as the location of documents across three sites – one of which is password protected – as well as a failure to make available information on accountability and integrity mechanisms at Programme level and a failure to disclose provisions of contracts entered into with downstream actors.

Analysis

Indicator (1): Policy Level Transparency

Are there policy provisions in place for public access to information regarding the Fund's administration and operations including activities, outputs and decisions?

This question was informed also by the following sub-questions: Do guidelines regarding public access to information/information disclosure exist? Do these guidelines cover both information conveyed through meetings and documentation? If yes, do these apply to all phases of the project cycle (appointment, accreditation, application, reporting, disbursement, management, implementation, monitoring and evaluation)? If yes, are there deadlines for making such information available? If yes, do the provisions allow for any exemptions of information disclosure and confidentiality? If so, to what extent are these exemptions justified? Are the exemptions weighed against the greater public interest and the right to know? Do the guidelines allow for an appeal procedure to request non-disclosed information?

In June 2008, the Participating UN Organisations and the Multi-Partner Trust Fund Office functioning as the Administrative Agent to the Programme signed a Memorandum of Understanding to establish the UN-REDD Programme Fund and its administrative arrangements.⁵⁸ This document did not contain comprehensive provisions on information disclosure, but it did note that "consolidated reports and related documents will be posted on the website [of] the Administrative Agent" and that the Administrative Agent would

ensure that decisions regarding the review and approval of UN-REDD Programme national joint programmes as well as periodic reports on the progress of implementation of the UN-REDD Programme and associated external evaluations are posted, where appropriate... Such reports and documents shall include Policy Board approved programmes and programmes awaiting approval, fund level, annual financial and progress reports and external evaluations.⁵⁹

There is, however, a draft update to this Memorandum of Understanding available on the Multi-Partner Trust Fund's website since 2012. This document, labelled "final for signature" is intended to "supersede" the 2008 version. Although it remains unsigned, it does, however, have an additional Annex covering the rules of procedures of the Programme, which notes that

decisions by the UN-REDD Programme Policy Board will be shared with all stakeholders in order to ensure the full coordination and coherence of UN-REDD Programme efforts. The UN-REDD Programme Secretariat and the [Multi Partner Trust Fund] Office will develop dedicated websites to ensure appropriate transparency and accountability. In line with the UN's commitment towards public disclosure of its operational activities, summaries of project information and, periodic progress reports will be posted on the website. Participating UN Organizations will be encouraged to publish expressions of interest, requests for proposals and invitations to bid on the public web site.

Further it notes, "The Policy Board and the Administrative Agent will take all reasonable steps to ensure the accuracy of such documents and that confidential materials are not posted on the website". 60 None of these provisions amounts to an extensive guarantee on the right to access information as the wording is weak, particularly in speaking of encouragement rather than requirements. Additionally, no timelines are outlined, there is no indication on what information would not be made available, nor are there provisions for how to request information or how to appeal refusals.

These principles to respect and demonstrate the importance of transparency throughout Programme operations are further underscored by more specific policy-level commitments. These include:

- The Multi-Partner Trust Fund Office of the UN Development Programme serving as the Administrative Agent "...will maintain the highest standards of transparency and accountability".
 - In documentation relating to monitoring and evaluation throughout the Programme, the need for the provision of "timely feedback" is noted.⁶²
 - The Programme's guidelines on stakeholder engagement recognise the importance of public awareness and information. They also set out that consultations should be premised on

- transparency and timely access to information as a pre-requisite to meaningful consultations. ⁶³
- Within the Programme, a lead organisation has been designated for each of the six defined work areas. The UN Development Programme is the leading agency on the transparent, equitable and accountable management of REDD+ funds work area.⁶⁴ In this role, it is developing a comprehensive approach on how to "support... transparency and accountability in REDD+ systems by drawing on the expertise of and activities of UNDP's work on anti-corruption".⁶⁵

However, the Programme has also developed a more comprehensive and overarching draft information disclosure policy. ⁶⁶ Its status is unclear although the fifth Board meeting minutes note that the Programme had concluded the development of its information disclosure policy. ⁶⁷ This draft policy outlines guiding principles to provide information covering both information conveyed through meetings and documentation. It initially sets out "in the interest of transparency and accountability, this Policy represents a commitment to disclose as much information as possible". It also sets a specific timeline of 30 days within which responses to written requests must be made by the Secretariat. It provides that denial of information will be supported by an explanation and that, "If access to information has been denied for reasons that appear inconsistent with the spirit of this Policy, the requesting party may appeal to the cochairs of the Policy Board in writing to have the decision reconsidered".

While the policy is not intended to apply to the Participating UN Organisations or to the Multi-Partner Trust Fund Office, it is set out that they "will interpret the Policy in accordance with the rules and procedures of their management or governing bodies". Provisions for non-disclosure are set out in detail and stated to be limited to what is necessary to protect legitimate public and/or private needs for non-disclosure. The policy itself notes that it codifies existing practices. However, the additions of timelines, opportunities to appeal decisions and a clear expression of disclosure being the rule rather than the exception are not yet in place. In correspondence concerning this report, a Programme representative noted that the legal departments of the three Participating UN Organisations advised that the Programme is not a legal entity and should rely on the disclosure policies of the three Organisations rather than developing its own. Therefore, an internal disclosure agreement outlining the common points of the disclosure policies has been developed. This has, however, not been made public knowledge so the rights of those seeking information are yet to be confirmed. In addition, although the Development Programme has an information disclosure policy, both the Environment Programme⁶⁸ and Food and Agriculture Organization⁶⁹ are in the process of developing their policies, so the level of access they provide for is unknown.

In addition to Programme level policy on information disclosure, the Programme has also undertaken work on access to information at the national level. ⁷⁰ By undertaking an assessment of access to information provisions in the countries within which the Programme is operating, it has helped to point out gaps as well as best practices, which can form the basis for joint action and improvements in the future as well as making recommendations to donors, government and civil society in order to help build a coalition to bring about necessary change. This represents a positive step by the Programme.

Indicator (2): Practice Level Transparency

In practice, can members of the public obtain relevant and timely information on the Fund's policies, procedures, activities, outputs and decisions throughout the project cycle?

This question was informed also by the following sub-questions: Is this information available freely online or available on request; accurate and complete; coherent and understandable; timely and reliable as in required within a certain timeframe or by a specific deadline if one exists, or within a reasonable timeframe if no deadline exists; and regularly updated? If access to information provisions allow for confidentiality/non-disclosure of information, in practice, are these provisions interpreted and applied with good justification with regard to the greater public interest and the right to know?

The Programme appears committed to making information on the Programme available, and it has made a commendable effort to do this within its own online materials.⁷¹ Programme documentation relating to the Programme's policies, procedures, activities, outputs and decisions is, however, scattered across the

Multi-Partner Trust Fund's website, the Programme's website and its associated workspace (for which a password is required), but this information can be accessed with some persistence.

Policy and Procedure Documents: All policy documents of the Programme, such as the original Memorandum of Understanding, the Framework Document and the Rules of Procedure, are readily available online. However, given the availability of a subsequent more elaborate draft of the Memorandum of Understanding (as set out above), it is unclear whether reliance can be placed that all these documents are accurate.

Meeting openness and participation: The Programme sets out in detail how Board meetings will be held, who will be involved, and what information will be made available before and after the meeting. For inter-session meetings there are also requirements for 15 working days' notice to Members including Observers and the circulation of documentation at least 10 working days in advance and, if possible, in three languages. One civil society representative and one representative of indigenous peoples are made a full Member of the Board and can thus participate in all discussions. In practice, other Observers can also participate in the meeting and in discussions if invited by one of the co-chairs. However, there is no direct access to the Programme's deliberations for the public, such as through a live web-cast of the meetings. Any changes decided and any decisions taken at the Board meetings are published on the website. The Board meeting documentation contains a short summary of the decisions upfront, which is followed by more detailed documentation. Comments from Board Members are anonymised. The draft information disclosure policy codifies the process and timelines that the Programme has been operating under to date.

Programme submission and selection: The Programme comprises two main components: support for National Programmes to develop REDD+ strategies and readiness processes as well as a Global Programme that contributes to the development of common approaches, analyses, methodologies, tools, data and guidelines for national readiness processes. The Global Programme was approved by the Board as a full package. Countries are selected by the Board to submit a national programme for funding. While it is unclear how the original countries were selected, the Board has now set out criteria upon which additional countries will be selected.⁷⁴

The Rules of Procedure and Operational Guidance sets out clearly what process should be followed for the submission of a national programme. The Programme has also made efforts to explain its programme cycle to applicants through the production of a handbook to provide all relevant national-level policies and procedures in one document. In the handbook, it is set out that the programme document should follow the agreed UN Development Group format for Joint Programmes. Formulation should be country-led with assistance from the UN Country Team and the Participating UN Organisations' technical teams and should follow operational guidance from the Programme's Secretariat. Before being submitted to the Secretariat, the draft programme must be validated in-country through a consultative meeting involving all stakeholders. Requirements for the consultation to be documented are also set out.

Clear guidelines are provided on the criteria the Secretariat applies and the decisions that it may make. There is also provision for drawing on experts, although who they are and how they are appointed is not clarified in this document. The options open to the Board once the document is submitted to them are also clearly set out. One such option is to approve but to do so on the basis of recommendations. The Secretariat is responsible to ensure that these recommendations are addressed through reviewing a revision matrix submitted to them before instructing the Administrative Agent to release funds. It is unclear whether this revision matrix is made publicly available. Finally, there is also provision to notify the respective UN Resident Coordinator of the Board's decision within two working days. The reasons for rejection or partial approval of any National Joint Programme will be communicated to the country and other concerned parties through the Resident Coordinator.

Although the process is clearly set out, it is of concern that Programme-related documentation, notably National Programme documents, are not consistent in terms of design and content across languages and across years. For example, documents in English (Viet Nam, Cambodia) differ markedly from those in French (Democratic Republic of Congo) and Spanish (Ecuador), and they have different reporting

requirements. The third section in the English documents relating to governance, for example, is not found in the same format in other languages, and certain governance indicators are missing (conflicts of interest provisions cannot be found in certain non-English versions). This divergence in national-level programme documentation across Programme regions (Africa, Asia-Pacific and Latin America and the Caribbean) is of concern, as it generates a potential for different countries to be held to different levels of commitment in terms of quality of governance, and it may undermine the overall effectiveness of the programmes.

Project implementation: During the implementation phase, the Participating UN Organisations are required to provide narrative and financial reports on results achieved, lessons learned and contributions made to the National Programme. Narrative reports are required on a six-month basis. An annual narrative report is also required. Deadlines for submission are communicated in advance and determined in dialogue between the Multi-Partner Trust Fund Office and the Programme's Secretariat based on the timing set out by the Board. There is no indication of whether there are penalties for missing deadlines, which is of concern given the last six monthly reports available on the Office's document library are from June 2012.

In terms of the content of these reports, it is only possible to access the template through the UN-REDD online workspace, which is password protected. A review of already submitted reports, however, showed that the focus is on an overview of progress achieved; financial data, including expenditures, co-financing and project indicators which describe intended outputs; baseline assumptions; and overall progress on project targets. There is also the opportunity for the government and civil society to provide their input in terms of how they view progress. It is positive that an opportunity is given to civil society to comment and give their take on the progress made. Although this is not consistently filled in for every country, it should be further promoted. While there are elements of a risk assessment included, the quality of reporting varies by country. Greater comprehensiveness across all countries should be sought so that watchers can better monitor these elements.

In terms of other routes of transparency during implementation, information may, in some cases, be accessible directly from the national authorities. Research commissioned by the Programme which examines transparency and access to information in 44 of the 46 Programme partner countries shows that nearly half of the 44 countries have some form of freedom of information law, yet most of these laws have been enacted relatively recently and their implementation is often weak. Lack of government capacity at the national level reduces transparency and there is some evidence that information is not provided in a timely fashion. Other weaknesses relate to a prevailing culture of secrecy within public bodies, civil society making insufficient use of the opportunities open to them, affected communities insufficiently aware or informed of their rights, and the international community insufficiently scrutinising and promoting the speedy implementation of international commitments made on access to information. Furthermore, none of the countries examined in the study had linked their plans for information systems to their freedom of information frameworks. This report and the undertaking of the Programme to address some of the challenges is positive.

A final challenge here relates to the non-availability of contracts between the Participating UN Organisations and other downstream actors. Access to these documents is not provided, yet this would be of benefit in order to ensure those actors can be held to account.

Finance: In 2010, the Multi-Partner Trust Fund Office officially launched GATEWAY, a knowledge platform providing real-time data on financial information from its accounting system on donor contributions, programme budgets and transfers to the Participating UN Organisations. Through this site, financial accounts, donor contributions and expenditures are publicly available and up-to date. While this is a positive development, tenders and audits are not published by the Programme.

Governance – accountability and integrity: As explained in the last section of this report, information regarding fiduciary and anti-corruption safeguards of implementing partners is not easily accessible and often not clear. The accountability between actors – in particular who is accountable to whom and on what

terms in cases of corruption or fraud – remains obscure. Information disclosure on these matters is fundamental.

Monitoring and evaluation: Monitoring is conducted internally and focuses on whether the Programme is achieving its stated actions as well as progress towards achieving stated results. Reviews may be requested by the country, the Participating UN Organisations or the Programme's consultative bodies and/or partners in the country. At the time of writing, no monitoring report is yet available on the Multi-Partner Trust Fund's website. The draft information disclosure policy suggests that monitoring information at the national level falls under the category of documents that would be made available.⁷⁸

An evaluation is required of each completed programme, and the overall programme is evaluated every two years. All final evaluations should be fully disclosed to relevant policy-makers, operational staff, beneficiaries, and the public in general. Reports on the special evaluation of the Panama Programme and the final evaluation of the Vietnam Programme are available on the Programme's website. It is, however, not clear from the draft information disclosure policy that such publication would be consistently ensured. As it is not expressly stated, it is possible that evaluations would fall under the "information under review" category. For such information, a decision is needed on whether it should remain confidential or be disclosed. In these cases, the Programme's Secretariat will be responsible for ensuring this determination is made in a timely and transparent fashion.⁷⁹ Although the policy deviates from the actual practice, current practice is positive and should be adopted as general practice within the Programme.

ACCOUNTABILITY

Summary

Overview of Accountability Performance for the UN-REDD Programme

ACCOUNTABILITY	PERFORMANCE
Indicator (1): Financial Reporting and Audits Does the Fund have effective financial reporting guidelines in place? Are the activities of the relevant organisational decision-making body subject to audits?	ABOVE AVERAGE
Indicator (2): Accountability (Answerability) Mechanisms Are the Fund's decisions governed by clear and effective accountability mechanisms?	AVERAGE
Indicator (3): Whistleblower Protection Throughout the Fund's project cycle, are there provisions for effective, independent and enforceable whistleblower protection for any Fund-related executive members, employees, contractors, subcontractors and consultants who would expose any wrongdoing in any Fund-related action?	AVERAGE
Indicator (4): Complaints and Investigation Mechanisms Are there independent and effective mechanisms in place to register and investigate complaints about corruption or fraud?	AVERAGE
Indicator (5): Sanctions Are there effective policies and procedures in place to penalise corruption and fraud?	BELOW AVERAGE
Indicator (6): Civil Society Consultation Is the Fund required to consult with civil society throughout the project cycle?	ABOVE AVERAGE
Indicator (7): Observer Participation Do independent civil society actors participate meaningfully in the proceedings of the Fund?	ABOVE AVERAGE

The UN-REDD Programme has made some efforts to put in place mechanisms to ensure accountability.

On **financial matters**, the Programme achieved above average performance as both clear guidelines and auditing practices are observed, but many documents are not made publicly available.

Still, more work needs to be done to put in place a clear and effective **appeals mechanism**. The Programme performed average because, although decisions are reached by consensus and are explained, there is no procedure for appealing executive decisions.

The Programme also displayed average performance for the **protection of whistleblowers** because, even though protection is in place for all Participating UN Organisations, information available at

Programme level did not explain what real protection is afforded to whistleblowers throughout Programme operations.

In assessing the Programme's self-investigatory functions, both the complaints and the sanctions mechanisms were reviewed. On **complaints mechanisms**, there is strong evidence of the steps the Programme is taking to improve the effectiveness of these functions. Nevertheless, since this is a very recent change in the policy, it has still to be fully rolled out and publicly promoted. In addition, some elements of the Programme fall outside the new changes. As such, for now it can be seen as displaying average performance.

Performance on **sanctions** was assessed as below average. This is because the Programme needs a more consistent and clear policy level approach to penalising wrongdoing at all levels of its operations. This takes note of the fact that some provisions exists on the level of the Participating UN Organisations concerning the issue of sanctions. However, the Programme has not demonstrated how and to what extent sanctions are applied and enforced by its Participating UN Organisations. Given the strong deterring impact sanctions have to safeguard against corruption and fraud, the Programme can do much more to develop and demonstrate its disciplinary capacities.

On **civil society consultation processes**, the Programme performs above average. Generally, the openness and willingness of the Programme to engage with civil society at all levels is strong. Civil society consultation is required at the pre-programme stage as well as throughout programme cycles. Detailed guidance and principles are available to help country programmes go about consultations, although there are no specific provisions in place setting out what happens in the case of consultations being weak.

In terms of meaningful **meeting participation**, the Programme's performance is above average since there is a clear policy in place to allow civil society and indigenous peoples' representatives be full Members of the Board. Funds are also provided to them to guarantee their participation and provisions are made for the participation of additional Observers. However, no assessment has yet been undertaken to evaluate the effectiveness of such participation.

Analysis

Indicator (1): Financial Reporting and Audits

Does the Fund have effective financial reporting guidelines in place? Are the activities of relevant organisational decision-making body subject to audits?

Guiding questions for this indicator included: Is the Fund required to submit financial reports? If so, how often? What types of expenditure are required to be documented in these reports? Are there mechanisms in place to vet the validity of any financial reports? In practice, are there examples of inadequate or fraudulent financial reports being filed from the Fund? How often are audits required to be conducted? What activities do these audits cover? Are they performed by internal auditing bodies or external agencies? Are the results of audits available to the public?

The Programme has many provisions in place to ensure sound financial management. The lines of accountability, timelines, and provisions for financial reporting and auditing are in place and well documented. The Programme's Framework Document states, "Activities carried out by the UN Agencies shall be subject to internal and external audit as articulated in their applicable Financial Regulations and Rules". Participating UN Organisations are also required to provide a summary of their internal audit key findings and recommendations for consolidation by the Programme's Secretariat and submission to the Board. In addition, "The UN-REDD Policy Board will consult with the UN Agencies on any additional specific audits or reviews that may be required". So far, however, there is no evidence of either type of audit as they are not available online.

Both the Memorandum of Understanding and Rules of Procedure outline the necessity of financial progress reports to be delivered by Participating UN Organisations to the Administrative Agent. Again

these are prepared "in accordance with the accounting and reporting procedures applicable to the Participating UN Organization concerned" and include annual financial reports with respect to the funds disbursed to it from the Joint Programme Account and a final certified financial statement following the financial closing of project activities. The Administrative Agent, in turn, uses this information to prepare consolidated financial reports, and it provides those consolidated reports to the Board and to each donor that has contributed to the Fund Account.

In terms of the activities of the Administrative Agent, it should provide the donors, Board and Participating UN Organisations with the following statements on its activities: a certified annual financial statement and a certified final financial statement following the financial closing of the Fund. Additionally, the rules of procedure set out that the Administrative Agent will "provide regular updates on the financial status of the Multi-Partner Trust Fund to the Policy Board for review and action as appropriate". As for the Organisations, the Administrative Agent is "subject exclusively to the internal and external auditing procedures laid down in the financial regulations, rules, directives and procedures applicable to the Administrative Agent".

Although various Programme documents recognise the importance of financial reports and audits, reports are not readily accessible online. The only reports accessible on the Multi-Partner Trust Fund Portal are the 2009 and 2011 consolidated certified report from the Administrative Agent. The 2010 report is not available. Reports from individual Organisations and consolidated reports prepared by the Administrative Agent are not readily accessible. It is not clear whether audits have yet been conducted, but certainly no audit documents could be located.

Indicator (2): Accountability (Answerability) Mechanisms

Are the Fund's decisions governed by clear and effective accountability mechanisms?

Guiding questions for this indicator included, inter alia: Is the Fund required to explain its decisions to relevant external actors? Are the decisions of the Fund subject to timely and enforceable review? Are explanations of decisions provided to applicants in a predictable and timely fashion? Are there provisions in place detailing the procedures for affected parties to appeal contested decisions made by the Fund? Are those procedures publically available? In practice, how often are appeals to review decisions granted?

The Programme makes provisions for the explanation of its decisions to relevant external actors in a predictable and timely manner. In terms of the decisions that are taken with the Programme, these relate not only to those of the Board in approving or rejecting National Joint Programmes or Global Programme allocations, but also to decisions of other actors at various stages of the project cycle. Such decisions include: decisions on whether a National Joint Programme should be submitted; the adequacy of progress reports; decisions in terms of monitoring and evaluating performance; and decisions on the selection of experts to participate at the earlier stage of review of the original proposal.

First, on the decision to submit a National Joint Programme, the Resident Coordinator has a role in confirming delivery of expected outcomes from previous funding; provision of all necessary progress reports as required by the Programme's Multi-Donor Trust Fund; and provision of any evaluation requested by the Technical Secretariat. It is unclear whether the decision to provide confirmation is explained more broadly than to the Secretariat. Furthermore, before submission, there are provisions that the programme is "verified" with national governments, non-governmental organisations and the Resident Coordinator. These provisions are quite well fleshed out and require "validation meeting minutes". In this way, the programme decision is adequately documented.

When it comes to making a decision on the National Joint Programme, according to its Terms of Reference, the Board can decide to approve in its entirety, approve a portion of it, approve an initial tranche subject to revision, or reject it. Comments can also be made by Observers at this stage and can be incorporated into the feedback, which means that the decision has broader input before it is made. The comments are made available on the National Programme Document Revision Table and the Secretariat notifies the respective Resident Coordinator of the Board's decision within two working days. This

communication includes reasons for rejection or partial approval of any National Joint Programme. There are not, however, any guidelines on how the Coordinator should make this information further available.

On the submission of progress reports, there are clear guidelines set out in terms of timing. However, unlike submission of the National Joint Programmes, there are no requirements for verification of the reports – which, of course, is relevant for the release of further funds or the approval of a subsequent round of funding. There is a box at the end of the report to allow the government to provide comment on progress; for the 2012 reports a box for other stakeholder (non-government) has been made available. Although these reports are publicly available, there are no guidelines available to guide review of these reports and follow-up, nor are there guidelines providing for appeals to decisions to release further funds on the basis of these reports.

During the initial Secretariat review of a proposed National Joint Programme, the Secretariat can enlist independent technical experts. The Secretariat is not bound by the views of the experts but will make a synthesis of any independent reviews available to the Board. A Global Witness assessment on the fourth Board Meeting suggests, however, that the experts' opinions are strong and serious, and in some cases have involved major changes to the proposals.⁸⁰ In terms of the selection of experts, although a general profile is available as set out above in the actor description, there is little information on the selection process itself.

Therefore, it can be seen that the Programme does not have an appeals policy or procedure which allows for decisions to be appealed. If anyone wishes to contest Board decisions, then it is not clear whether it would be possible in the absence of an agreed procedure. Clearly, appeals procedures lend greater credibility to executive decisions, as they facilitate greater accountability. Despite the absence of an appeals procedure for executive or other decisions, this question has not, however, been predominant. That is explained partially because the Board votes by consensus. Also, National Joint Programmes needing a makeover are generally provided with reasoning, details on the required amendments and an opportunity to re-submit.

Indicator (3): Whistleblower Protection

Are there effective, independent and enforceable mechanisms to handle whistleblowing or the exposure of wrongdoing by employees, contractors, subcontractors and consultants?

Guiding questions for this indicator included, inter alia: Is there any official policy or system for whistleblowing or the exposure of wrongdoing? How is the policy or system enforced? What are the procedures for handling disclosures from whistleblowers and other types of reports of wrongdoing? Are whistleblowers protected from termination, harassment or other forms of reprisals? Have whistleblowers faced adverse consequences for their actions? If so, please describe. What types of compensation or relief are available for whistleblowers who have been retaliated against? Have any whistleblowers been compensated for retaliation? Have employees, contractors and subcontractors, among others, reported wrongdoing? If so, what were the results of the disclosures? Please describe.

Both confidentiality and whistleblower protection are key safety assurances for people who see and report wrongdoing. However, there is not one single whistleblower protection policy in place for the whole Programme. The protection of witnesses or victims of corruption relies, therefore, on the institutional policies of the staff who report an alleged case.

The UN Development Programme has a Policy for Protection against Retaliation⁸¹ in place, which protects staff members who report allegations of wrongdoing or cooperate with a duly authorised audit or investigation. The Protection Policy is meant to encourage staff to report wrongdoing and to cooperate with duly authorised audits and investigations, enabling the organisation to address serious issues before they become major problems. According to this policy, staff members have a right to be protected against retaliation. Currently, protection against retaliation does not extend to service contractors, consultants holding special service agreements, volunteers or interns who have recourse in accordance with the provisions of their contracts with the Development Programme.

The Food and Agriculture Organization's Whistleblower Protection Policy⁸² also applies to the Organization's staff members. Individuals who believe that retaliatory action has been taken against them because they have reported unsatisfactory conduct or cooperated with a duly authorised audit or investigation can seek relief. Upon investigation, if the retaliation is proven, the Director General may take appropriate corrective action such as the rescission of the retaliatory decision, including reinstatement, or, if requested by the complainant, transfer the complainant to another office or function for which the individual is qualified where he or she can work independently of the person who engaged in retaliation. Those responsible for the retaliation will also be subject to administrative or disciplinary action. Retaliation against outside parties is also prohibited, and any retaliatory measures against a contractor or its employees, agents or representatives, or any other individual engaged in any dealing with the Organization, due to this individual having reported unsatisfactory conduct by Organization employees, will be considered unsatisfactory conduct that, if established, may lead to administrative or disciplinary action.

A UN Environment Programme-specific whistleblower policy could not be located. The UN does, however, have an effective Whistleblower Policy in place since 2005. The Policy states, "Retaliation against individuals who have reported misconduct or who have cooperated with audits or investigations violates the fundamental obligation of all staff members to uphold the highest standards of efficiency, competence and integrity and to discharge their functions and regulate their conduct with the best interests of the Organization in view". It is likely that Environment Programme staff receive protection under this Policy.

The Participating UN Organisations have been judged to be in line with the Global Environment Fund fiduciary standards which require that Global Environment Policy Implementing Agencies (including the Programme's three Participating UN Organisations) have policies in place to provide for whistleblower protection.⁸⁴

The Programme's Secretariat and Administrative Unit made up of staff from the Participating UN Organisations are covered by the whistleblower protection rules of the Organisations, as set out above. It remains, however, unclear how those involved with the Programme who are not official UN employees are protected. For example, when it comes to downstream actors – other than those falling under the Food and Agriculture Organization's policy – it becomes increasingly less clear what protection any of their staff would enjoy if they were to report a case of corruption. It is unclear what and by whom protection could be afforded to any national or local public official who would report a case of corruption or fraud. Presumably, the appropriate government would provide protection. However, the Programme's report *Ensuring Inclusive, Transparent and Accountable National REDD+ Systems: The Role of Freedom of Information* points to some weaknesses in applicable national legal frameworks in this regard. In the cases of Mexico and Peru, for example, the report criticises the inadequate protection of whistleblowers.⁸⁵

None of the existing policies outlined above are accessible via the Programme but rather must be searched for through the websites and documentation of the Participating UN Organisations. Greater clarity is also needed through the Programme itself on the scope of application of the relevant policies. Furthermore, identifying any significant gaps, especially where incidences of corruption are more likely than not, can help build a more comprehensive anti-corruption remedial system within the Programme, which should be extended to the rest of the actors within the project cycle.

Indicator (4): Complaints and Investigation Mechanisms

Are there effective mechanisms in place to register and investigate complaints about corruption and fraud at all level of the Fund?

Guiding questions for this indicator included, inter alia: Are their explicit procedures for how external actors can lodge complaints against the Fund? Are those procedures publically available? Is there a dedicated body within the Fund body to handle complaints? Is the Fund required to respond to complaints? In practice, how often does the Fund respond to complaints about its activities or actions?

According to the Memorandum of Understanding entered into by the Participating UN Organisations together with the Administrative Agent upon establishment of the Programme, each Organisation must

undertake Programme activities "in accordance with its own regulations, rules, directives and procedures". See As such, from the outset, the Organisations followed their own policies and procedures in terms of taking in and investigating complaints, including complaints relating to corruption. Although a formal mechanism to handle complaints about Secretariat and the Administrative Agent in relation to their specific functions does not exist, being UN staff contractually, members of these bodies as well as, most probably, the technical experts hired would fall under the relevant Organisation's complaints and investigatory functions.

The relevant Organisation's policies encourage and, in the case of Food and Agriculture Organization, make it a duty, that staff report wrongdoing concerning other Organisation staff, employees or any other actor associated with Organisation projects. Any such report is followed by an initial review by the relevant investigatory functions and potentially a more detailed follow up investigation. Although all agencies have complaints and investigation functions in place, information on the applicable policies and procedures of the Organisations is not currently publicised at Programme level, as noted above. At this stage, it was also unclear in the case of joint partnerships, which Organisation's complaints mechanisms applied or how mechanisms were to be coordinated. The interaction of these complaint mechanisms with similar complaints functions operated by national public institutions, such as public ombudsmen and anti-corruption agencies, was also not elaborated.

Regarding Board members, no complaints or investigatory function is set out. If a complaint or allegation of a conflict of interest about a Board Member were to be communicated to the Board (the channels and procedures for such a complaint being not defined), it is unclear how that would be followed up on, investigated or how appropriate actions would be determined.

From April 2013, improvements began to be undertaken to address some of the challenges emerging in particular relating to complaints arising at the national level. The Programme began developing an inter-Organisation procedure for responding to complaints originating at the national level, in order to clarify applicable procedures and avoid a case-by-case treatment. Experience with handling complaints originating from Panama, for example, provided valuable lessons to incorporate into this process. Gaps identified included concerns around delayed resolution of complaints, coordination between the agencies and the national level, and lack of clarity regarding roles, responsibilities and associated accountabilities.⁸⁷ Core elements of the clarified procedure include:

- The Organisations have a jointly agreed approach to inform stakeholders how to file a complaint about Programme activities (including provisions for outreach).
- The Organisations have harmonised procedures for screening, assessment and response.
- Complaints received by any of the three Organisations concerning national programme activities are immediately shared with the other two.
- There are clearly designated focal points for sharing, discussing and responding to complaints in each Organisation at national, regional and head-quarter levels.
- There is an agreed timeframe for Organisation focal points to screen and assess the complaint and decide on the best response.
- There are agreed procedures for deploying resources, staff and external expertise in response to complaints received.
- There is an agreed inter-Organisation procedure for external communications about complaints.

A step by step flow-chart has also been developed to guide responses which "[represent] widely accepted good practice in grievance/complaint response". This includes the recognition that complaints or grievances can be referred to different applicable mechanisms. In the case of a corruption-related grievance, this would, at this point, presumably move outside the mechanism described. Clear timelines are also set out for responses to complaints and a variety of methods of making a complaint are recognised. Potential remedies and protections for those making complaints are not elaborated on.

The Programme together with the Forest Carbon Partnership Facility has also developed a guidance note for REDD+ countries on establishing and strengthening the grievance redress mechanism.⁸⁸ This has three parts, including: mapping of source of conflicts in country, systems to address conflicts and how to

strengthen these systems. Targeted support is now available for countries to work on putting in place grievance redress mechanisms. At the 11th Board meeting in December 2013, the Programme's Secretariat noted that they will also have to comply with the principles which have been developed, although they have not yet devised an approach to do so. This is important because, as noted above, there is an absence of information and procedures on how complaints at the executive level will be handled.

Further UN-wide work being undertaken at present is likely to further improve the situation of investigations under the Programme. Representatives of Internal Audit Services of the UN System have developed a draft investigatory framework applicable to UN Joint Programmes which, once approved, is intended to be reflected in the new guidance on joint programming. This framework:

- Sets out the ethical standards required of all of those involved in Programme activities.
- Requires Participating UN Organisations to maintain standards of conduct that govern the
 performance of its staff, individual contractors, implementing partners, vendors and any third
 party with which it is in a contractual relation. These standards should include the prohibition of
 fraud, corruption and other unethical behaviour in any activity related to the Joint Programme.
- Sets out the proscribed practices these individual listed should not engage in, which include: corrupt practices, fraudulent practices, collusive practices, coercive practices, unethical practices and obstructive practices.
- Confirms that investigations of allegations of wrongdoing by any of these individuals listed will be conducted by the Investigation Service of the Participating UN Organisation with whom the potential subject of investigation is contracted in accordance with their administrative pronouncements, including relating to sanctions.
- Confirms that that the Investigation Service of the Participating UN Organisation will share
 information as appropriate with its counterparts in the other Organisations to determine whether
 the alleged wrongdoing is limited to it or extends to others.
- Requires, in all cases where an allegation in relation to the implementation of activities affecting
 the Joint Programme is deemed credible, that the Investigation Service should inform the
 Steering Committee and the Administrative Agent of the Joint Programme of the investigation.
 Further, it should again inform on the results and sanctions upon completion of the investigation.
- Provides for situations in which the individual subject to the investigation is contracted by more than one of the Organisations.

Recent developments will go a long way towards improving coherence, visibility and reliability of grievance redress mechanisms available at the national level. In addition, if communications and outreach are carried out as planned, they will also close important informational gaps at the national level which impact on the effectiveness of complaints mechanisms in any context. Gaps still remain, however, at the executive level in particular with regards to complaints relating to actions or decisions of the Board. Greater clarity could also be provided regarding other actors such as the Administrative Agent and the Secretariat. The Programme will also need to continue the process already started and commit to assessing the effectiveness of policies and procedures at all levels of the Programme to ensure complaints and investigations are adequately carried out.

Indicator (5): Sanctions

Are there effective policies and procedures in place to penalise corruption and fraud?

Guiding questions included, inter alia: Does the Fund have policies and procedures which require sanctions or punishments for corrupt or fraudulent behaviour or activity be imposed and enforced at all levels of the Fund and throughout the project cycle? What is the scope of the policy coverage? If a policy exists, to what extent has it been applied? Does the policy require that sanctions are determined in a fair and independent manner? Does the policy allow for an appeals process? Is information on these policies and about sanctions imposed publicly available?

The Programme has some policies regarding penalties and sanctions of Programme actors and associated individuals. However, some significant gaps remain.

Policy Board Members: Although there are requirements for declaration of conflicts of interest, there is no indication of what actions could be taken, such as potential termination of Board membership, if such a conflict arose or if a false declaration was made. Therefore, it is difficult to say that there is a sufficient deterrent effect for Board Members. Beyond the sanction of removal from the Board, were it to be provided for, further sanctions would ultimately be in the hands of the individual country from which the Board Member comes or in any other relevant legal jurisdiction, should the conflict of interest be connected with an act of corruption where an arguable jurisdictional claim exists.

UN-REDD Secretariat and Administrative Agent: As explained previously, the employees of these bodies are employees of the Participating UN Organisations and, as such, fall under their policies and are subject to their internal investigation and sanctioning procedures for corrupt behaviour. If according to their investigation procedures and anti-fraud policies, a staff member is determined to have acted corruptly, the staff member in question can face sanctions, such as disciplinary action. Their case could also be referred to the appropriate national law enforcement agencies and they may be required to return funds or assets.

Participating UN Organisations: As explained in the foregoing accountability map part of this report, each Participating UN Organisation enters into an agreement with the Administrative Agent before funding can be transmitted to it. According to the agreement outline, if there is evidence of improper use of funds, the Organisation should use their best efforts to recover any funds misused. If funds are recovered, they should be credited to the UN-REDD Fund Account. The agreement also envisages the potential of withholding future payments if matters are not resolved through consultation. The agreement does not, however, spell out any further sanctions against the Organisations in cases of corruption or fraud.

In the same agreement, the importance of the Organisations taking all necessary precautions to avoid corrupt or fraudulent practices is recognised. The agreement also makes clear that each Organisation should maintain standards of conduct that govern the performance of their staff. There is, however, no clear mention of the requirement for sanctions or penalties for such conduct nor is there mention of requirements for downstream actors.

In the text of the Memorandum of Understanding signed by each of the three Organisations and the Administrative Agent when the Programme was first established, it is clear that in the event that an Organisation determines that an allegation in relation to the implementation of activities – including that corrupt, fraudulent, collusive or coercive practices may have taken place – is credible enough to warrant an investigation, it will promptly notify the Steering Committee and the Administrative Agent. While the allegation will be dealt with in accordance with the Organisation's accountability and oversight framework and by the Organisation's unit in charge of investigations, upon completion of the investigation, the Organisation must inform the Committee and the Administrative Agent about the results of the investigation. ⁸⁹ No publicly available information could be found through the Programme in terms of any past or current processes taken or what sanctions or penalties were imposed.

Implementing partners: the complaints and investigations procedures of the UN Development Programme also provide for complaints to be made about contractors. Sanctions listed include requirement to repay funds and debarring of a vendor from future involvement with the Participating UN Organisations. However, the Organisations maintain internal lists and do not share them across the Organisations at present.

It would appear that there are no requirements in place for implementing partners more broadly. It is possible that they have some contractual obligations to ensure anti-corruption measures are in place. However, it is not clear what these terms are and if they include sanctions or penalties.

Observers: At the Programme level, there are no rules that apply to Observers, for example, the conflict of interest declaration only applies to them when they are acting as full Members – meaning that when they are functioning only as Observers, they are accountable to their organisations only. For those who

are full Board Members, it is also unclear what sanctions could be imposed, as also set out above for the Board.

Indicator (6): Civil Society Consultation

Is the Fund required to consult with civil society throughout the project cycle?

Guiding questions included, inter alia: Are there policies in place requiring the Fund to actively consult with civil society regarding their decisions or actions? Are there clearly stated and enforced penalties for failures to consult with civil society? In practice, how extensive are consultations between the Fund and civil society? In practice, to what extent are civil society recommendations acted upon?

Consultation with civil society is a clear requirement of the Programme. The Programme Rules of Procedure and Operational Guidance state that civil society has to be engaged by the applicant country in the development of the proposal. The Programme further released principles and guidance for effective stakeholder engagement in April 2012. Some of the principles include:

- That consultation processes should include a broad range of relevant stakeholders at the national and local levels and also include the specific acknowledgement of diversity, differences in interests and stakes, and vulnerable groups.
- Recognition of the importance of transparency and timely access to information in appropriate formats.
- Recognition that consultations with indigenous peoples must be carried out through their own existing processes, organisations and institutions.
- Impartial, accessible and fair mechanisms for grievance, conflict resolution and redress must be established and accessible during the consultation process and throughout the implementation of REDD+ policies, measures and activities.
- Consultations should start prior to the design phase of the project or programme and should be applied at every stage of the REDD+ process, including: planning, implementation, monitoring and reporting. Each country should develop a consultation and participation plan with an appropriate budget and finance plan.
- Records of consultations and reports on the outcome of the consultations should be prepared
 and publicly disclosed in a culturally appropriate form, including in local languages.
 Consultation processes should clearly document how views gathered through the consultation
 process have been taken into account and, where they have not, explanations provided as to
 why.

In terms of the guidance, the document also sets out eight practical steps on how to conduct individual consultations under the consultation and participation section. This detailed documentation on principles and practical steps to be followed is a positive step. It is useful in a situation where Programme country participants include governments from widely varying levels of understanding of, and support for, involvement of non-state interests. Indeed the challenges that could be faced in light of the different country contexts came to the fore in the case of the Programme in Panama. The recent complaint by the National Coordinating Body of Indigenous Peoples in Panama and their withdrawal from the Programme process highlighted weaknesses in ensuring effective stakeholder participation. However, following a grievance procedure which has included a renewed recognition of the importance of strong consultation, this has been remedied and the National Coordinating Body of Indigenous Peoples in Panama has reengaged with the Programme in Panama.

When the National Programme is finally submitted, consultation is one indicator considered by the Programme's Secretariat, technical reviewers and Board in reviewing and assessing its validity. There is, however, no detailed guidance available in terms of what would happen if there is insufficient effort put into applying these principles. Although, in practice, weaknesses on this point do not seem to have led to the rejection of the documents, they have formed the basis for recommendations for improvement prior to signature of the document as can be seen in the case of Papua New Guinea where both the Secretariat and technical reviewer noted that participation appeared to be low. 92

Indicator (7): Observer Participation

Are there policies and procedures to enable independent civil society actors to participate meaningfully in the proceedings of the Fund?

Guiding questions for this indicator include, inter alia: Are members of civil society allowed to participate in meetings? If so, is that role primarily participatory or observational? In practice, are members of civil society allowed meaningful access to Fund proceedings? Which civil society actors regularly participate? How are they selected? Do they have ties to appointed members?

On the policy side, the Programme's rules of procedure address in whole four of the six sub-questions listed above. 93

- As set out above, four members of civil society and four representatives of indigenous peoples' organisations are selected as Observers to the Programme through a self-selection process facilitated by the Secretariat and the Participating UN Organisations. This process, including the informing of the selection of a facilitating body, is partially documented on the Programme's website.⁹⁴
- For both civil society and indigenous peoples' organisations, representatives are drawn from the
 three Programme regions of Africa Asia-Pacific and Latin America and the Caribbean. The fourth
 civil society representative is selected from an organisation from a developed country and the
 fourth indigenous peoples' representative is provided by the UN Permanent Forum on
 Indigenous Issues.
- One of each group is selected as a full Member of the Board and the other three of each group are Observers. This is unique among climate funds and mechanisms.
- The UN Permanent Forum on Indigenous Issues' representative fills the indigenous peoples full
 Member seat whereas the full Member civil society seat rotates amongst the four representatives
 so that the Observers subsequently become the full Member. The civil society representatives
 themselves select the period (at least once per year) and order of rotation.
- The Programme further provides funding for the three regional civil society representatives to attend Board meetings a provision which removes a common impediment to participation.
- Representatives of other organisations can be invited to observe Board meetings at the
 discretion of the co-chairs in consultation with other Board Members. Although meeting
 participation indicates that this rule is freely applied, the rules or procedures involved here are
 nevertheless unclear.
- The Secretariat endeavours to provide information to all Board Members and other invited participants 10 days before the meeting and also to provide it in three languages. An input from a Board Member at the 11th Board meeting, however, suggested that this is not always achieved so as to allow considered inputs.
- Observers can fully participate during meetings and there are no provisions that they should be excluded from certain sessions.

Regarding what polices are absent, there is no policy requirement for Observers (other than those who are serving as full Board Members) to declare or otherwise demonstrate that they have no conflict of interest. Furthermore, the Programme does not allow for the web-casting of its meetings and, therefore, participation is limited to those who are in the room.

In practice, Observer participation is quite open. As noted above, additional Observers to those officially elected are permitted access into Board proceedings, although the process to achieve this is not entirely clear. Prior to its eleventh Board meeting, the Programme also held an information session, which was open to not only Board Members and official Observers but more broadly – allowing closer contact with the issues the Board is grappling with as well as opportunities to raise issues and concerns.

INTEGRITY

Summary

Overview of Integrity Performance for the UN-REDD Programme

INTEGRITY	PERFORMANCE
Indicator (1): Anti-Corruption Rules Are appointed members and technical staff subject to effective conflict of interest policies and codes of conduct warding against corrupt or fraudulent behaviour?	ABOVE AVERAGE
Indicator (2): Integrity Screenings Are appointed members and technical staff subject to integrity screenings or background checks prior to employment?	AVERAGE
Indicator (3): Integrity Training Are appointed members and technical staff trained on issues of integrity?	ABOVE AVERAGE

On conflicts of interest policies and codes of conduct warding against corrupt and fraudulent behaviour, the Programme's performance was above average. This is due to the fact that, despite confirmation from the Programme that existing Participating UN Organisation policies and procedures apply to them and to the Programme's Secretariat and Administrative Agent, this is not expressly stated in current Programme documentation or on the Programme's website. The lack of information is problematic. Furthermore, the rules relating to the Board are not comprehensive or adequately referenced. The Programme needs to demonstrate the effectiveness of how anti-corruption rules are applied and enforced at all levels of the Programme. It also needs to ensure that these rules are disclosed and easily accessible on or through its website.

On integrity screenings, the Programme's performance was average. This is because, although the Programme does not have a policy requiring a demonstration of past ethical behaviour and personal commitment to integrity for Board membership or to secure employment within the Programme, in practice, such screenings are mandatory for many of the Programme's actors. Participating UN Organisations require integrity screenings in their own policies and these are applicable also to the Administrative Agent and the Secretariat. Improvements are needed to develop and apply integrity criteria for individuals who have key roles within the Programme. This is important because they provide institutional assurances on the integrity profile demonstrated by individuals and also aid in avoiding reputational impacts.

On integrity trainings, the Programme's performance was above average. This is because, although there are no requirements at Board level and information on the Food and Agriculture Organization's and UN Environment Programme's procedures is not available, there are visible commitments to ensure capacity building on integrity throughout the Programme's operations right down to the local level.

Analysis

Indicator (1): Anti-Corruption Rules

Does the Fund have a policy and respective guidelines which require actors who are engaged with or exert influence over Fund decision-making processes to be bound by an *effective* code of conduct which requires ethical, anti-corrupt behaviour and prohibits corrupt or fraudulent behaviour including conflicts of interest?

Guiding questions for this indicator included, inter alia: Are there comprehensive codes of conduct written into the guiding documents for the Fund? Are those documents publically available? If they do exist, how are existing codes of conduct enforced? In practice, do appointed members and technical staff comport themselves according to widely accepted standards of professional conduct? What, if any, sanctions exist for non-compliance? Does the Fund have a conflict of interest policy? If so, what does it cover (including additional employment, inside information, private/business interests, policy advice, gifts and other forms of benefit, and personal, family and community expectations and opportunities?) Are there any procedures to verify given disclosure reports as accurate?

Policy Board: As set out above, each Board Member is asked to complete a Disclosure of Interest Form upon his or her appointment or reappointment to the Board. While the form provides guidance on what would be considered a conflict of interest and what actions should be taken should such a situation arise, it is silent on what would happen if this commitment is breached – suggesting that any further punitive actions would most likely rest with the individual's national government or in any other relevant legal jurisdiction.

Beyond this conflicts of interest disclosure, there is no code of conduct that places positive requirements on Board Members to act ethically, honestly or with integrity. There is no requirement expressed to abstain from corrupt or fraudulent behaviour or conduct. Presumably, Board Members are bound by greater integrity and anti-corruption behaviour rules demanded by their employers. However, if this is the case, that information is not required, published or otherwise declared in the context of the Programme. Considering the power Board Members wield, such assurances should be publicly stated. So, notwithstanding the conflicts of interest obligations that are in place, further robust commitments are wanting.

Participating UN Organisations: The UN Development Programme has clearly set out the rules applicable to their staff in a 2010 document which makes reference to and requires staff to abide by the Standards of Conduct for the International Civil Service. Staff members are also referred to the Secretary-General's Bulletin "Status, basic rights and duties of UN Staff Members". In addition to setting out guiding principles, such as the importance of qualities such as honesty, truthfulness, impartiality and incorruptibility in ensuring integrity, these documents also list types of misconduct for which action will be taken, including: the taking of bribes, failure to disclose interests or gifts, favouritism, and fraud. There are also detailed provisions set out for the enforcement of the Standard of Conduct, for the investigation of misconduct and for the actions that can be taken in the case that misconduct is confirmed. Similar information is available for the Food and Agriculture Organization, as set out above. Similar information is not, however, easily accessible for UN Environment Programme. It is expected that the same Standard of Conduct would apply, but this could not be confirmed through desk research. In addition, there is no information on applicable codes of conduct or conflicts of interest policies relating to the three Participating UN Organisations available on the Programme's website.

The **Administrative Agent** follows the same requirements and rules as the Development Programme, whereas **Secretariat** staff members are subject to the requirements of the relevant Organisation.

Experts: As set out above, it is not clear what institutional rules apply to technical experts engaged under the Programme. It is expected that their relationship is governed by the terms of the contract they enter into with the Programme. If that contract is entered into with UN Development Programme, for example, it should be noted that the applicable anti-fraud policy expressly states that it applies to all activities and operations of the Development Programme and aims to prevent and detect fraud involving staff members

and its personnel, including consultants. The same policy also sets out the range of activities to be avoided. In this way, it can be said that any expert contracted by the Development Programme would be subject to a set of anti-corruption rules and it would be expected that they would, therefore, be included in their contract. If the contract is entered into with Food and Agriculture Organization, however, its policy does not extend to consultants. The UN Environment Programme requirements are once again not clear on this point.

Observers: The accountability of Observers (other than those who have a full seat on the Board) is not defined. None of the criteria outlined make reference to the integrity or background of individuals. ⁹⁶ Those putting themselves forward as Observers must, however, fill in a nomination form including a question which asks them to "describe the financial, technical and/or advisory arrangements your organization has with the UN-REDD Programme, as well as the governments of the UN-REDD pilot countries, NGOs, or private sector organizations as they pertain to the UN-REDD process". This is a good start, but given that Observers can take a full seat on the Board, and considering the various informal and formal engagements Observers have with the Programme, their integrity begs formal assurances including being subject to clear anti-corruption and anti-conflict of interest commitments that should also be subject to formal compliance measures.

Country Level Programme participants: The Global Programme also recognises the need and provides for the "promotion of tools that foster an anti-corruption mind-set, such as a code of conduct, transparent management and prohibition of conflict of interest, and guidance on their application in REDD+ institutional structures". In addition to the promotion of such tools, annual reports submitted from national programmes require respondents to answer the following: "Does the National REDD+ Strategy include anti-corruption measures, such as a code of conduct, conflict of interest prohibitions, links to existing anti-corruption frameworks, protection for whistle-blowers or application of social standards?" Answers provided to this question vary from "no" in the case of Cambodia, Indonesia and Papua New Guinea to "partially" in the case of the Philippines. The Philippines subsequently, with the help of the Programme, conducted a corruption risk assessment on their National REDD+ strategy. This form of support should be promoted for all national programmes.

Indicator (2): Integrity Screenings

Are integrity screenings or background checks of past corrupt behaviour or conduct required for the appointment and employment of persons, companies or organisations performing services to the Fund?

Guiding questions for this indicator included, inter alia: Are integrity screenings or background checks required to be conducted? If so, what do they cover (for example, education, employment history, reference checks, credential verification, criminal records, sanctioning by relevant regulatory authorities, identification as a possible politically exposed person, adverse media coverage, and conflicts of interest, among others)? Are they conducted by internal or external bodies?

This question means to ask what past corrupt behaviour or cases, if any, are taken into consideration when decisions to employ staff, appoint Policy Board members, accredit observers or contract services are taken. It is a due diligence question but one which often refers to private information. This question is looking at policy level requirements.

At Programme level there is no information available from Programme documentation or the website suggesting that integrity screenings are a requirement or urged for recipients of finance.

Policy Board Members: Requirements that Board Members demonstrate integrity for their role are not set out in any of the governance documents of the Programme. The Terms of Reference for the Board are also silent in terms of the qualities or qualifications a Board Member should display.⁹⁹

Administrative Agent: As the function of Administrative Agent is fulfilled by the Multi-Partner Trust Fund Office of UN Development Programme, the policies and procedures of the Development Programme are followed in the recruitment of Administrative Agent staff. See "Participating UN Organisations" below.

UN-REDD Secretariat: As above, the Secretariat is an inter-agency team made up of representatives from the three Participating UN Organisations. As such, they are recruited according to the rules and procedures of these individual organisations.

Participating UN Organisations: The Programme is very much dependent on the policies and procedures in place within the three Participating UN Organisations. For example, within the UN Development Programme, there is a requirement that job applicants' references and backgrounds are verified prior to appointment. The Development Programme's P-11 is the authoritative source for critical information on a candidate for verification and serves as the basis for detailed reference-checking. Therefore, only those persons who have submitted a completed and updated P-11, certifying that the information contained therein is fully accurate, may be given further consideration for the post. ¹⁰⁰ It is assumed that the UN Environment Programme and the Food and Agriculture Organization have clear internal policies to conduct due diligence. However, information on these requirements at the Programme level is alarmingly slim.

There is no other information on integrity screening or requirements of any other actor within the Programme, including **experts** and **Observers**. ¹⁰¹

Indicator (3): Integrity Training

Are appointed members and technical staff trained on issues of integrity?

Guiding questions for this indicator included, inter alia: Are there requirements for staff to be trained on codes of professional conduct or integrity as part of their orientation? Are appointees and staff required to attend any classes or briefings explaining in detail the respective codes of conduct they are subject to? What, if any, sanctions exist for non-compliance?

This question stems from the previous one. The previous question attempts to establish whether or not there are efforts to establish the integrity of individuals prior to their engagement. If there is evidence that integrity capacities may be low, then this would warrant the need for capacity building. This, in practical terms, means training. As there is no effort made to assess integrity, save for those who are UN Development Programme employees (and possibly for UN Environment Programme and Food and Agriculture Organization employees, although this could not be ascertained), it is difficult to assess the need for integrity training. Assumptions of integrity cannot be taken for granted in any case, so a review of what integrity training has been required or carried out is nonetheless important.

According to available information, no integrity training has been conducted to date for Board Members, experts or Observers. Also, no information is available about any specific integrity training held for or by the UN Environment Programme and Food and Agriculture Organization in relation to their performance relating to UN-REDD programmes. This may have happened, but if it has, then it has not been transparent. The Development Programme does, however, provide training to its staff not only to help programming countries but also to lead by example on ethics and integrity. The Development Programme's ethics training provides an overview of the ethics policies applicable within the UN system, including ethical dilemmas that employees might face in their role as international civil servants. 102

Beyond this, there is information set out in the Global Programme Framework Document on capacity building for a variety of national stakeholders, including: civil society, governments, dedicated anti-corruption units, the judiciary, policy makers and law enforcement. Output 3.3 entitled Corruption Risks in REDD+ prioritises activities such as guidance on identifying and prioritising corruption risks in national contexts; methodologies and tools for training of REDD+ national counterparts; training and guidance for UN-REDD Programme Management Units; guidance for anti-corruption commissions or units for engagement in REDD+; capacity-building and support for civil society monitoring of corruption in REDD+ activities; guidance for involving local governance institutions in anti-corruption activities; policy advice for legal frameworks and instruments to combat corruption in REDD+; and policy and technical advice for National Programmes. ¹⁰³ In this way it can be seen that the Programme puts emphasis on ensuring that a wide variety of actors at the national level have the capacity and tools to tackle corruption risks in REDD+.

REPORT GLOSSARY

TRANSPARENCY INTERNATIONAL PRINCIPLES AND TERMINOLOGY¹⁰⁴

Corruption as defined by Transparency International is *the abuse of entrusted power for private gain*. It refers to various types of corruption which are further detailed below. Corruption is not inevitable. A number of principles and policies can be implemented which can strengthen Climate Funds' operations and prevent corruption from creeping in. These include policies aimed at instilling transparency, accountability and integrity as strong principles guiding a Fund's operations.

- **Transparency** refers to a characteristic of governments, companies, organisations and individuals of being open in the clear disclosure of information, rules, plans, processes and actions. Acting visibly and understandably promotes participation and accountability and allows people outside an institution to monitor its work and to take action when something is not as it should be.
- Accountability is the concept that individuals, agencies and organisations (public, private and civil society) are held responsible for executing their powers properly that they are "answerable for their actions and that there is redress when duties and commitments are not met". This involves an "institutionalised relationship between different actors" where one set of people/organisations are held to account ("accountees") by another set ("accounters").
- *Integrity* refers to behaviours and actions consistent with a set of moral or ethical standards embraced by individuals and institutions that create a barrier to corruption.

The following terms are used throughout this report:

- Access to Information refers to the right by law often through freedom of information legislation (acts or laws) to access key facts and data from the government and any public body. Budgets, project approvals and evaluations are typically published, although citizens can petition for more materials to be released.
- **Bribery** refers to the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services and donations, among others).
- *Civil Society* is the arena, outside of the family, state and market where people associate to advance a common set of interests. Voluntary and community groups, non-governmental organisations, trade unions and faith-based organisations commonly are included in this sphere, making the term broader than a non-governmental organisation.
- **Code of Conduct** is a statement of principles and values that establishes a set of expectations and standards for how an organisation, government body, company, affiliated group or individual will behave, including minimal levels of compliance and disciplinary actions for the organisation, its staff and volunteers.
- Conflict of Interest refers to a situation where an individual or the entity for which they work, whether a government, business, media outlet or civil society organisation, is confronted with choosing between the duties and demands of their position and their own private interests.
- Disclosure refers to a provision of information as required under law or in good faith, regarding activities of a private individual, public official, company or organisation.
 Information can include a political candidate's assets, a company's financial reports, a non-governmental organisation's donors or a whistleblower's accusations.
- **Ethics** are based on core values, a set of standards for conduct in government, companies and society that guides decisions, choices and actions.

• Whistleblowing refers to the sounding of an alarm by an employee, director or external person in an attempt to reveal neglect or abuses within the activities of an organisation, government body or company (or one of its business partners) that threaten public interest, its integrity and reputation. The term in English is largely positive, although many languages lack a similar concept with the same connotation.

CLIMATE FUNDS TERMINOLOGY¹⁰⁶

- Adaptation refers to actions in response to actual or expected climatic stimuli that seek to
 reduce the vulnerability of natural and human systems to the adverse effects of climate
 change. Especially important in developing nations, which are expected to be worst affected.
- The Adaptation Fund is a Fund established to finance adaptation projects and programmes in developing countries particularly vulnerable to the adverse effects of climate change. The Fund became operational in 2009 and is supervised and managed by the Adaptation Fund Board but also administered by the Global Environment Facility. The Adaptation Fund is the first financial instrument under the UNFCCC and its Kyoto Protocol that is not based solely on voluntary contributions from developed countries. It receives a 2 per cent share of proceeds from project activities under the Clean Development Mechanism. Consequently, the amount of money that will be available from the Adaptation Fund depends on the extent to which the Clean Development Mechanism is used and on the price of carbon. As of July 2010, the Adaptation Fund had received US\$160 million, of which US\$112.5 million was generated through Clean Development Mechanism activities.
- Climate Investment Funds are financing instruments under the World Bank (therefore not accountable to the UNFCCC) that aim to drive low-carbon and climate-resilient development.
- Clean Development Mechanism is one of the three flexible mechanisms contained in the Kyoto Protocol. It allows emission-reduction projects in developing countries to earn certified emission reduction credits, each equivalent to one tonne of CO2. These credits can be traded and sold and used by industrialised countries to a meet a part of their emission reduction targets under the Kyoto Protocol. The mechanism stimulates sustainable development and emission reductions, while giving industrialised countries some flexibility in how they meet their emission reduction limitation targets. The Clean Development Mechanism is also the main source of income for the UNFCCC Adaptation Fund, which was established to finance adaptation projects and programmes in developing country Parties to the Kyoto Protocol that are particularly vulnerable to the adverse effects of climate change. The Adaptation Fund is financed by a 2 per cent levy on certified emission reduction credits issued by the Clean Development Mechanism.
- **Conference of the Parties** refers to the management body of the UNFCCC. It currently meets once a year to review the Convention's progress. The most recent meeting of the Parties, COP19, took place in Warsaw, Poland, in November 2013.
- Deforestation refers to direct human-induced conversion of forested land to non-forested land.
- Global Environment Facility is an independent financial organisation. Set up in 1991 under the World Bank, the Facility provides grants to developing countries and countries with economies in transition for projects related to biodiversity, climate change, international waters, land degradation, the ozone layer and persistent organic pollutants. These projects benefit the global environment, linking local, national and global environmental challenges and promoting sustainable livelihoods. In 1994, at the Rio Earth Summit, the Facility was restructured and moved out of the World Bank system to become a permanent, separate institution, and it was entrusted to become the financial mechanism for the UNFCCC. The Facility manages the Least Developed Countries Fund and the Special Climate Change Fund and administers the Adaptation Fund.
- **Kyoto Protocol** is an international agreement standing on its own, and requiring separate ratification by governments, but linked to the UNFCCC. The Kyoto Protocol, among other things, sets binding targets for the reduction of greenhouse-gas emissions by industrialised

- countries. The major distinction between the Protocol and the Convention is that while the Convention encouraged industrialised countries to stabilise greenhouse gas emissions, the Protocol commits them to do so. The Protocol was adopted in 1997. The detailed rules for the implementation of the Protocol, the "Marrakesh Accords", were adopted at COP7 in 2001. To date, 192 states have signed and ratified the Kyoto Protocol.
- Least Developed Countries Fund refers to a Fund established under the UNFCCC in 2001 and operated by the Global Environment Facility that relies on voluntary contributions from developed countries. The Fund supports a work programme to assist Least Developed Country Parties to carry out, inter alia, the preparation and implementation of national adaptation programmes of action.
- Mitigation is a human intervention to limit greenhouse gas emissions, either through the
 reduction of greenhouse gas sources or by enhancing sinks to capture them. Mitigation
 involves measures to prevent climate change and is distinguished from adaptation, which
 involves acting to tolerate its effects. Examples include: using fossil fuels more efficiently for
 industrial processes or electricity generation; switching to solar energy or wind power;
 improving the insulation of buildings; and expanding forests and other "sinks" to remove
 greater amounts of carbon dioxide from the atmosphere
- Reducing Emissions from Deforestation and forest Degradation (REDD) is the major
 international initiative to leverage forest policies for climate change. REDD was developed
 from a proposal in 2005 by the Coalition for Rainforest Nations. Two years later, the proposal
 was taken up at the Conference of the Parties to the UNFCCC in Bali (COP-13). The
 reduction of emissions from deforestation and the enhancement of forest carbon sinks was
 formally endorsed by the COP in Cancun in December 2010 and REDD funding is already
 available to assist selected countries in preparing for REDD.
- **REDD+** is an expansion of the REDD idea, extending beyond deforestation and forest degradation, and including the role of conservation, sustainable management of forests and enhancement of forest carbon stocks. This is the concept upon which present UNFCCC negotiations are based.
- **REDD+ readiness** can be loosely defined as the process leading to the point at which a country is deemed (or deems itself) ready to engage in REDD+. The assessment of whether a country is ready for REDD+ can be made against technological, economic, institutional or governance related criteria. Many of the REDD+ programmes operating today are preparing countries to engage in REDD+ by, for example, strengthening the national institutions that will implement REDD+ activities.
- **Reforestation** refers to the direct human-induced conversion of non-forested land to forested land through planting, seeding and/or the human-induced promotion of natural seed sources on land that was forested but that has been converted to non-forested land.
- Special Climate Change Fund is a Fund established under the UNFCCC in 2001 and operated by the Global Environment Facility that relies on voluntary contributions from developed countries. The Fund is intended specifically to finance projects relating to: adaptation; technology transfer and capacity building; energy, transport, industry, agriculture, forestry and waste management; and economic diversification in developing countries.
- UN Framework Convention on Climate Change (UNFCCC) is an international treaty signed by 154 countries at the United Nations Conference on Environment and Development in Rio de Janeiro in 1992. The objective of the treaty is to stabilise greenhouse gas concentrations in the atmosphere at a level that will prevent dangerous interference with the climate system. The UNFCCC entered into force in March 1994. The Protocol to the Convention, signed in Kyoto in 1997, has more powerful and legally binding measures.

ANNEX 1: INDICATORS, SCORING AND GUIDANCE QUESTIONS, AND COLOUR CODING

The tables below set out the scoring and guidance questions for each indicator under the three criteria of transparency, accountability and integrity. In addition, for each indicator, the scenario representing weak (red), average (bright orange) and strong (green) performance are detailed. If the scenario does not fall easily into those three categories, the intermediate colours of yellow and dark orange are used.

Criteria	Transparency
Scoring Question	(1) Are there policy provisions in place for public access to information regarding the Fund's administration and operations including activities, outputs and decisions?
Guidance Questions	Do guidelines regarding public access to information/information disclosure exist? Do these guidelines cover both information conveyed through meetings and documentation? If yes, do these apply to all phases of the project cycle (appointment, accreditation, application, reporting, disbursement, management, implementation, monitoring and evaluation)? If yes, are there deadlines for making such information available? If yes, do the provisions allow for any exemptions of information disclosure and confidentiality? If so, to what extent are these exemptions justified? Are the exemptions weighed against the greater public interest and the right to know? Do the guidelines allow for an appeal procedure to request non-disclosed information?
WEAK	There are no provisions in place.
AVERAGE	There are provisions in place, but they are not comprehensive or time bound.
STRONG	There are clear, comprehensive and time bound provisions in place governing all relevant phases of the project cycle.

Criteria	Transparency
Scoring Question	(2) In practice, can members of the public obtain relevant and timely information on the Fund's policies, procedures, activities, outputs and decisions throughout the project cycle?
Guidance Questions	Is this information: available freely online or available on request; accurate and complete; coherent and understandable; timely and reliable as in required within a certain timeframe or by a specific deadline if one exists, or within a reasonable timeframe if no deadline exists; and regularly updated? If access to information provisions allow for confidentiality/non-disclosure of information, in practice are these provisions interpreted and applied with good justification with regard to the greater public interest and the right to know?
WEAK	There are no provisions in place.
AVERAGE	The information is either available publicly or upon request and is somewhat accurate, complete and timely.
STRONG	There are clear, comprehensive and time bound provisions in place governing all relevant phases of the project cycle.

Criteria	Accountability
Scoring Question	(1)* Does the Fund have effective financial reporting guidelines in place? Are the activities of relevant organisational decision-making body subject to audits? * Where relevant
Guidance Questions	Is the Fund required to submit financial reports? If so, how often? What types of expenditure are required to be documented in these reports? Are there mechanisms in place to vet the validity of any financial reports? In practice, are there examples of inadequate or fraudulent financial reports being filed from the Fund? How often are audits required to be conducted? What activities do these audits cover? Are they performed by internal auditing bodies or external agencies? Are the results of audits available to the public?
WEAK	There are no financial reporting requirements.
AVERAGE	Financial reporting requirements exist but are insufficiently thorough or inconsistently applied.
STRONG	Explicit reporting guidelines are in place and effectively enforced.

Criteria	Accountability
Scoring Question	(2)* Are the Fund's decisions governed by clear and effective accountability mechanisms ? * Where relevant (that is, decision-making bodies only)
Guidance Questions	Is the Fund required to explain its decisions to relevant external actors? Are the decisions of the Fund subject to timely and enforceable review? Are explanations of decisions provided to applicants in a predictable and timely fashion? Are there provisions in place detailing the procedures for affected parties to appeal contested decisions made by the Fund? Are those procedures publically available? In practice, how often are appeals to review decisions granted?
WEAK	The Fund is not required to explain its decisions and there are no appeal or review provisions.
AVERAGE	Procedures for the provision of explanations of decisions as well as for appeal of decisions are in place, but they are unclear and/or ineffective.
STRONG	The Fund provides comprehensive explanations of its decisions on a regular and predictable basis. Clear appeal procedures are publically available and are consistently adhered to.

Criteria	Accountability
Scoring Question	(3) Throughout the Fund's project cycle, are there provisions for effective , independent and enforceable whistleblower protection for any Fund-related executive members, employees, contractors, subcontractors and consultants who would expose any wrongdoing in any Fund-related action?
Guidance Questions	Is there any official policy or system for whistleblowing or the exposure of wrongdoing? How is the policy or system enforced? What are the procedures for handling disclosures from whistleblowers and other types of reports of wrongdoing? Are whistleblowers protected from termination, harassment or other forms of reprisals? Have whistleblowers faced adverse consequences for their actions? If so, please describe. What types of compensation or relief are available for whistleblowers who have been retaliated against? Have any whistleblowers been compensated for retaliation? Have employees, contractors and subcontractors, among others, reported wrongdoing? If so, what were the results of the disclosures? Please describe.
WEAK	Minimum (1) – There is no protection for whistleblowers.
AVERAGE	Midpoint (3) – Provisions exist to protect whistleblowers, but they are incomplete, poorly enforced and/or individuals who expose wrongdoing are still subject to reprisals in practice.
STRONG	Maximum (5) – Whistleblowers are provided with comprehensive protection both in law and in practice.

Criteria	Accountability
Scoring Question	(4) Are there independent and effective mechanisms in place to register and investigate complaints about corruption or fraud?
Guidance Questions	Are their explicit procedures for how external actors can lodge complaints against the Fund?
	Are those procedures publically available? Is there a dedicated body within the Fund body to handle complaints? Is the Fund required to respond to complaints? In practice, how often does the Fund respond to complaints about its activities or actions?
WEAK	Minimum (1) – There are no provisions to handle complaints.
AVERAGE	Midpoint (3) – There are provisions in place to manage complaints, but they do not respond in a consistent manner.
STRONG	Maximum (5) – There is a clear and accessible complaints procedure that is consistently applied.

Criteria	Accountability
Scoring Question	(5) Are there effective policies and procedures in place to penalise corruption and fraud?
Guidance Questions	Does the Fund have policies and procedures which require sanctions or punishments for corrupt or fraudulent behaviour or activity be imposed and enforced at all levels of the Fund and throughout the project cycle? What is the scope of the policy coverage? If a policy exists, to what extent has it been applied? Does the policy require that sanctions are determined in a fair and independent manner? Does the policy allow for an appeals process? Is information on these policies and about sanctions imposed publicly available?
WEAK	There are no effective policies and procedures in place to penalise corruption and fraud.
AVERAGE	There are policies and procedures are in place to penalise corruption or fraud but they are insufficient and/or inconsistent.
STRONG	There are effective policies and procedures in place to penalise corruption and fraud at all levels of the Fund.

Criteria	Accountability
Scoring Question	(6) Is the Fund required to consult with civil society throughout the project cycle ?
Guidance Questions	Are there policies in place requiring the Fund to actively consult with civil society regarding their decisions or actions? Are there clearly stated and enforced penalties for failures to consult with civil society? In practice, how extensive are consultations between the Fund and civil society? In practice, to what extent are civil society recommendations acted upon?
WEAK	There is no consultation between the Fund and civil society.
AVERAGE	There are provisions requiring consultation, but consultation is irregular, limited and/or recommendations are rarely acted upon.
STRONG	Comprehensive and meaningful consultation between the Fund and civil society takes place on a regular basis.

Criteria	Accountability
Scoring	(7) Do independent civil society actors participate meaningfully in the proceedings
Question	of the Fund?
Guidance	Are members of civil society allowed to participate in meetings?
Questions	If so, is that role primarily participatory or observational? In practice, are members of civil society allowed meaningful access to Fund proceedings?
	Which civil society actors regularly participate? How are they selected? Do they have ties to appointed members?
WEAK	Civil society representatives are not allowed to participate in any of the Fund's proceedings.
AVERAGE	Civil society representatives may attend proceedings, but their participation is largely passive.
STRONG	Civil society representatives are afforded access and provided the opportunity to contribute meaningfully to proceedings.

Criteria	Integrity									
Scoring Question	(1) Does the Fund have a policy and respective guidelines which require individual employees of Fund actors or approved members to be bound by an <i>effective</i> code of conduct which requires ethical and anti-corrupt behaviour and prohibits corrupt or fraudulent behaviour including conflicts of interest?									
Guidance Questions	Are there comprehensive codes of conduct written into the guiding documents for the Fund? Are those documents publically available? If they do exist, how are existing codes of conduct enforced?									
	In practice, do appointed members and technical staff comport themselves according to widely accepted standards of professional conduct? What, if any, sanctions exist for non-compliance?									
	Does the Fund have a conflict of interest policy? If so, what does it cover (including additional employment, inside information, private/business interests, policy advice, gifts and other forms of benefit, and personal, family and community expectations and opportunities)?									
	Are appointments to the Fund made on a clear set of professional criteria? In practice, are the professional backgrounds of nominated members relevant to the mandate of the Fund or body they would be serving under?									
	Who appoints these members? Are sitting members in the Fund subject to disclosure requirements?									
	Are there any procedures to verify given disclosure reports as accurate?									
	There are no guidelines related to professional conduct.									
WEAK	There is no conflict of interest policy, appointments are not based on a clear process or criteria, and there are no disclosure requirements.									
	Guidelines exist, but they are not comprehensive and/or actively monitored or enforced.									
AVERAGE	A conflict of interest policy exists, appointments are made on the basis of a clear process and criteria, and disclosure requirements exist. However, these are neither sufficient nor comprehensive enough to meet comparable international standards.									
STRONG	Clearly established, comprehensive guidelines exist, are available publically and are actively enforced.									
	An effective conflict of interest policy exists, appointments are made based on clear criteria, and there are clear and comprehensive disclosure requirements in place and regularly enforced.									

Criteria	Integrity
Scoring Question	(2) Are appointed members and technical staff subject to integrity screenings or background checks prior to employment?
Guidance Questions	Are integrity screenings or background checks required to be conducted? If so, what do they cover (for example, education, employment history, reference checks, credential verification, criminal records, sanctioning by relevant regulatory authorities, identification as a possible politically exposed person, adverse media coverage, and conflicts of interest, among others)? Are they conducted by internal or external bodies?
WEAK	There is no requirement for integrity screenings or background checks to be conducted.
AVERAGE	Screenings or checks are required, but they are either not conducted or not comprehensive and/or conducted by independent actors.
STRONG	Comprehensive screenings and checks are required prior to employment and carried out by independent actors.

Criteria	Integrity
Scoring Question	(3) Are appointed members and technical staff trained on issues of integrity ?
Guidance Questions	Are there requirements for staff to be trained on codes of professional conduct or integrity as part of their orientation? Are appointees and staff required to attend any classes or briefings explaining in detail the respective codes of conduct they are subject to? What, if any, sanctions exist for non-compliance?
WEAK	There is no integrity training that takes place.
AVERAGE	Evidence of some actors being trained is available, but for other actors, such training is unknown. Training may be offered but optional and not required.
STRONG	Integrity training is required and there are clear and widely enforced penalties for non-participation.

ANNEX 2: COUNTRY LEVEL CORRUPTION AND GOVERNANCE DATA

The following table draws on two data sources – Transparency International's *Corruption Perceptions Index 2012*¹⁰⁷ and the World Economic Forum's *Global Competitive Report 2013-2013*. The 2012 Index scores countries and territories based on how corrupt their public sector is perceived to be, with 0 signalling highly corrupt and 100 very clean. Countries scoring under 35 are generally considered to have endemic corruption. The table shows that 9 out of 15 UN-REDD Programme recipient countries included in the 2012 Index fall below this line.

The World Economic Forum's *Global Competitiveness Report 2012-2013* assesses 12 pillars of competitiveness including that of "institutions". This pillar includes a set of indicators on ethics and corruption in public institutions as well as indicators on private sector ethics. The value column reports the country's score on each indicator on a scale of one to seven, with seven being the most desirable outcome. The rank column reports the country's position among the 144 economies covered by the Report. The indicators suggest some challenges for the countries in receipt of Programme money. For example, on the indicator "diversion of public funds", all 12 programme countries included in the Report score at or under the half-way mark. The "irregular payments and bribes" indicator shows only four scoring at or over the half way mark.

Table 1: The Corruption Performance of Countries Receiving UN-REDD Programme Funding

1.22 STRENGTH OF INVESTOR PROTECTION, 0-10 (BEST)	RANK	110	65	വ		110	39	52	94		52	110			39	80		65		
	VALUE	4	5.3	8.3		4	6	5.7	4.7		5.7	4			9	5		5.3		
	RANK	128	118	84		107	87	113	36		102	14			46	114		29		
ICAL 1.19 STRENGTH OF AUDITING AND REPORTING S STANDARDS	VALUE	3.7	3.9	4.4		4	4.4	3.9	5.2		4.2	5.1			5	3.9		4.6		
	RANK	114	40	112		131	96	106	64		132	87			61	109		63		
1.18 ETHICAL NIMENT BEHAVIOUR OF AKING FIRMS	VALUE	3.4	3.8	3.5				3.1	3.6	3.5	4		3.2	3.7			4	3.5		4
	RANK	130	92	83		96	82	63	33		86	26	ıta	No Data	99	93		46		
1.12 LNESS TRANSPARENCY NMENT OF GOVERNMENT ING POLICY-MAKING	VALUE	3.5	4	1.4	ata	4	4.2	4.4	8.4	ata	4.1	4			4.3	4	ata	4.6		
	RANK	89	36	104	No Data	101	32	111	37	No Data	134	98	No Data		26	82	No Data	22		
1.08 NNS OF WASTEFULNESS MENT OF GOVERNMENT ALS SPENDING	VALUE	3.3	3.8	2.8		3	3.8	2.6	3.7		2.3	ო			4	3.1		3.4		
	RANK	58	48	105		79	35	122	103		131	87			44	56		89		
S AND GOVERNMENT OF FICIALS OFFICIALS	VALUE	3.2	3.5	5.6				3.1	3.8	2.5	5.6		2.3	2.8			3.6	3.3		3
	RANK	143	107	96		109	111	127	71		121	108			20	116		93		
SION OF PAYMENTS AND BRIBES	VALUE	2.3	3.2	3.5			3.2	3.2	2.9	3.9		3.1	3.2			3.9	3.1		3.5	
	RANK	29	90	130			109	65	135	77		136	100			57	78		75	
1.03 DIVERSION OF PUBLIC FUNDS	VALUE	3.3	3.4	2.3		2.6	3.4	2.2	ო		2.2	2.8			3.5	က		3		
SCORE		34	22	36	21	32	32	27	38	25	25	34	56		40	35	17	37		
AMOUNT TRANSFERED IN US\$ MILLIONS		1.22	3	0	7.39	4	5.65	4	3.42	2.59	4.72	0.5	4	0.55	4	4.28	4.38	3.46		
APPROVED AMOUNT IN US\$ MILLIONS		4.71	3	4	7.39	4	5.65	4	5.3	6.38	4.72	0.5	4	0.55	4	4.28	4.38	4.5		
COUNTRY		Bolivia	Cambodia	Colombia	Democratic Republic of Congo	Ecuador	Indonesia	Nigeria	Panama	Papua New Guinea	Paraguay	Philippines	Republic of Congo	Solomon Islands	Sri Lanka	Tanzania	Vietnam	Zambia		

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ENDNOTES

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² See: Decision 1/CP.16 The Cancun Agreements: Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention, UNFCCC 2010. http://unfccc.int/files/meetings/cop 16/application/pdf/cop16 lca.pdf

³ See: *Global Corruption Report: Climate Change*, Transparency International 2011. www.transparency.org/whatwedo/pub/global corruption report climate change

⁴ Transparency International worked with the Stockholm Environment Institute to develop and run the mapping and assessment methodology for the Climate Investment Funds, the Global Environment Facility and the Adaptation Fund. Transparency International further worked with Tim Cadman and Inken Reimer to carry out a mapping and assessment of the UN-REDD and Forest Carbon Partnership Facility.

⁵ The Climate Investment Funds, the Global Environment Facility's Least Developed Countries Fund and Special Climate Change Fund, the Adaptation Fund, the UN-REDD Programme, and the Forest Carbon Partnership Facility. Climate Funds such as those listed are not "institutions" in and of themselves but are Funds or partnerships supported by other institutions and financed by Trust Funds. For the purposes of this report, all Funds/Mechanisms will commonly be referred to as "Funds".

⁶The assessment criteria and indicators used were drawn from a number of existing Transparency International research products, including: The National Integrity System Assessment Methodology, http://transparency.org/files/content/nis/NationalIntegritySystem Background and Methodology.pdf; The Analysing Corruption in the Forestry Sector Tool,

http://issuu.com/transparencyinternational/docs/2010 forestgovernanceriskmanual en?mode=wind ow&backgroundColor=%23222222; The Corruption Risk Assessment Tool for the European Economic Area and Norway Financial Mechanism 2009-2014,

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⁷ See: *Global Climate Finance: A Governance Risk Assessment Toolkit*, Transparency International 2012.

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⁹ See: Governing the Forests: An Institutional Analysis of REDD+ and Community Forest Management in Asia, United Nations University Institute of Advanced Studies (UNU-IAS) and the International tropical Timber Organization (ITTO), Yokohama, Puppim de Oliveira, J. et al. 2013. www.ias.unu.edu/resource_centre/Governing_the_forests_e-ver.pdf p.10

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<u>www.unredd.net/index.php?option=com_docman&task=doc_details&gid=1234&Itemid=53</u> p. 11. ¹¹ Ibid: 11

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- ¹⁸ See: Support to National REDD+ Action Global Programme Framework Document 2011-2015, UN-REDD 2011i. http://mptf.undp.org/document/download/7436 p. 6 lbid.
- ²⁰ See: *UN-REDD Programme Rules of Procedure and Operational Guidance*, UN-REDD 2009c. http://mptf.undp.org/document/download/4898 pp. 7-11.
- ²¹ See: Year in Review 2009, UN-REDD 2009b.
- <u>www.unredd.net/index.php?option=com_docman&task=doc_download&gid=1692&Itemid=53</u> pp. 6-8. Pilot countries were Bolivia, Democratic Republic of the Congo, Indonesia, Panama, Papua New Guinea, Paraguay, Tanzania, Viet Nam and Zambia.
- ²² See: UN-REDD Programme Handbook for National Programmes and Other National-Level Activities, REDD 2012I.

www.unredd.net/index.php?option=com_docman&task=doc_download&gid=8148&Itemid=53 pp.12-13.

- ²³ This form contains a summary of the programme, a financial summary, Secretariat review notes, independent technical review and recommendations along with the Secretariat response to this review, Policy Board decision and signature, and signature of the Administrative Agent. These forms are available on the UN-REDD workspace (public section) filed under each Policy Board meeting where they were considered.
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- ²⁵ See: *The UN-REDD Programme Strategy 2011-2015*, UN-REDD 2011j. Available at: http://mptf.undp.org/document/download/5623
- ²⁷ For example, in 2010, the Japan-UN Development Programme Partnership Fund approved a project applied by the Development Programme's UN-REDD Programme Asia-Pacific team titled "Promoting Regional REDD+ Approach and REDD+ Readiness in Under-Supported Regions of Asia/Pacific". See: www.un-redd.org/UNREDD Japan Partnership Project/tabid/6379/Default.aspx for more details.
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- ³⁰ National Endowment for Democracy, *Institutionalizing Horizontal Accountability: How democracies can fight corruption and the abuse of power.* As referenced from the Transparency International Anti-Corruption Plain Language Guide, see:

www.transparency.org/whatwedo/pub/the anti corruption plain language guide

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Note that the Multi-Partner Trust Fund website still indicates that the Coordination Group continues to exist with the main function to ensure active, participatory and well-coordinated engagement by the agencies to implement the goals and objectives of the Programme, see: http://mptf.undp.org/factsheet/fund/CCF00

- ⁴⁶ The Food and Agriculture Organization may nominate two representatives in line with the shared responsibility for the UN-REDD Programme between the Food and Agriculture Organization Department of Natural Resources Management and Environment and the Food and Agriculture Organization Department of Forestry. These two representatives, however, express a single agency position.
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- ⁶⁷ See: Report of the UN-REDD Programme Fifth Policy Board Meeting, UN-REDD 2010d. www.unredd.net/index.php?option=com_docman&task=doc_download&gid=4321&Itemid=53

⁶⁸ See: *UNEP Council Agrees to Create Access Policy*, Freedominfo.org 2013. htwww.freedominfo.org/2013/02/unep-council-agrees-to-create-access-policy/

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⁷² UN REDD, 2009c.

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