

**TASK FORCE ON INTEGRATION OF THE WORLD  
BANK GROUP INDEPENDENT ACCOUNTABILITY  
MECHANISMS**

**DRAFT REPORT FOR PUBLIC CONSULTATION**

**MARCH 25, 2026**

**Disclaimer:**

This draft report is a product of the independent Task Force engaged by the Boards of the World Bank, IFC, and MIGA (the Boards) to develop options and recommendations regarding the potential integration of the World Bank Group's (WBG's) Independent Accountability Mechanisms. The draft report is being disclosed for public consultation purposes only. It has not been endorsed by the WBG's Boards and remains subject to further review and changes.

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## *Abbreviations and Acronyms*

ADB	Asian Development Bank
AfDB	African Development Bank
AM	Accountability Mechanism
C	Compliance
CAO	Compliance Advisor Ombudsman
CRP	Compliance Review Panel (ADB)
CODE	Committee on Development Effectiveness
CSO	civil society organization
DR	Dispute Resolution
DRS	Dispute Resolution Service
EBRD	European Bank for Reconstruction and Development
E&S	Environmental and Social
ERT	External Review Team
FY	Fiscal Year
GCF	Green Climate Fund
GIA	Group Internal Audit
GRS	Grievance Redress Service
IDB	Inter-American Development Bank
IAM	Independent Accountability Mechanism
IAMNet	Independent Accountability Mechanisms Network
IBRD	International Bank for Reconstruction and Development
IFC	International Finance Corporation
IFI	International Financial Institution
IPAM	Independent Project Accountability Mechanism (EBRD)
IPN	Inspection Panel
IRM	Independent Review Mechanism (AfDB)
MAP	Management Action Plan
MDB	Multilateral Development Bank
MICI	Independent Consultation and Investigation Mechanism (IDB)
MIGA	Multilateral Investment Guarantee Agency
MoU	Memorandum of Understanding
SPF	Special Project Facilitator (ADB)
TOR	Terms of Reference
WB	World Bank
WBG	World Bank Group

## I. THE TASK FORCE: MANDATE, PRINCIPLES AND KEY QUESTIONS

1. The Boards of the World Bank (WB), International Finance Corporation (IFC) and Multilateral Investment Guarantee Agency (MIGA), i.e., (the World Bank Group (WBG) Boards) commissioned the Task Force to produce options and recommendations regarding potential integration of the WBG's independent accountability mechanisms (IAMs): the Inspection Panel (IPN) and Dispute Resolution Service (DRS), which receive and respond to complaints related to negative impacts of World Bank projects; and the Office of the Compliance Advisor Ombudsman (CAO), which receives and responds to complaints related to the environmental and social (E&S) impacts of IFC and MIGA-supported business activities.

2. The Terms of Reference (ToR) state the objectives of the Task Force as follows:

The objectives of the Task Force are to carry out an assessment and to provide options and recommendations to enable the WBG Boards to make an informed decision with respect to whether, and if so, how best to integrate the IAMs (and how that may look like). ... the Task Force should provide recommendations that lead to the adoption of a “third generation” model that works best for the WBG, reflects today's world and provides a modern approach to accountability to position the WBG as the industry leader.

3. The ToR note that integration of IAMs could support several goals:

- maintain and strengthen operational effectiveness and cost-effectiveness of WBG accountability processes;
- complement the One WBG approach to E&S frameworks, which aims for harmonization of E&S approaches to projects and investments across the WBG;
- facilitate the use of Mutual Reliance Frameworks with other multilateral development banks;
- enhance awareness, accessibility, transparency, and predictability of WBG accountability for communities and borrowers; and
- maintain the WBG's strong reputation in the community of independent accountability mechanisms (IAMs).

4. The WBG Boards also recognize potential risks and costs from integration, both during the process of integration and in post-integration effectiveness. They seek to maintain the independence of the IAM(s) in their functions, operations and management; to ensure no regression from current accountability policies and mandates; and to minimize transition and integration impacts on the effectiveness of the IAM(s).

5. The ToR provided several principles to guide the Task Force in developing integration options and recommendations:

- Improved effectiveness of the IAMs in their ability to serve project-affected communities, borrowers/clients, and the WBG, including the Board.
- No regression of policies and mandates while taking care to keep the strengths of each mechanism and not weaken accountability.

- Safeguard the independence of the IAMs.
- Enhance the leadership of the IAMs in the field.
- Sufficient resourcing and cost-effectiveness.

6. In addition to the substantive principles noted above, the ToR includes two process principles for the Task Force. Adhering to these principles should help to build internal and external stakeholder trust and confidence in the Task Force’s process, findings, and recommendations:

- Robust external stakeholder consultations, given the importance of this process for external stakeholders, including on governance.
- Transparency to ensure that all stakeholders are clear about the process and decision making.

7. In response to the ToR and initial discussions with the Board, IAMs, and management, the Task Force identified three main questions to address:

- What IAM components might be most useful to integrate (policies, structures, and/or staffing)?
- How extensive should integration be (from policy harmonization and resource sharing among three IAMs that remained separate to the creation of a single IAM for complaints about the impacts of all WBG operations across IBRD and IDA, IFC and MIGA)?
- How might the process of integration proceed (considering the need to maintain IAM capacity to manage existing cases, and the time required for resolution and policy development, leadership recruitment, staffing and administrative changes should there be more extensive integration)?

## II. TASK FORCE PROCESS

8. The Task Force spent the six months September 2025-February 2026 gathering data, information and perspectives on issues related to integration of the WBG IAMs. The primary methods were:

- A series of meetings with CODE and the full Board to discuss initial Board views on integration questions; the Task Force Approach Paper; options for structural and policy integration; and the Task Force preliminary draft report
- Individual meetings with EDs representing a range of borrower and non-borrower constituencies
- A meeting with the President of the WBG to discuss the One World Bank Group initiative and management approaches to environmental and social risks and impacts
- Review of three recent Board-commissioned reviews of the current functioning of the WBG IAMs, some of which included forward-looking recommendations on integration:
  - External Review of IFC/MIGA Environmental & Social (E&S) Accountability, including CAO’s Role and Effectiveness (2021)<sup>1</sup>
  - External Review of the Board Approved Reforms to the Inspection Panel Toolkit and Creation of the World Bank Accountability Mechanism (2024)<sup>2</sup>

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<sup>1</sup> External Review Team 2021, [External Review of IFC/MIGA Environmental & Social \(E&S\) Accountability, including CAO’s Role and Effectiveness](#). (Washington, DC: World Bank).

<sup>2</sup> External Review Team 2024, [External Review of the Board Approved Reforms to the Inspection Panel Toolkit and Creation of the World Bank Accountability Mechanism](#). (Washington, DC: World Bank).

- Group Internal Audit (GIA) Review of IPN and DRS Operating Procedures (2025)<sup>3</sup>
- Multiple meetings and email exchanges with leadership of the three WBG IAMs; WBG senior management responsible for risk and E&S performance; and legal counsel for the WB, IFC and MIGA
- Review of documentation produced and provided by the WBG IAMs, including current IAM resolutions, policies, procedures, and case-related information<sup>4</sup>
- Review of documentation provided by WB, IFC and MIGA management and legal departments, primarily focused on management engagement with the WBG IAMs over the past several years, and on management views of structural and policy integration issues
- Review of an array of cases, including a sample of cases conducted under the 2020 IPN and AM Resolutions and 2025 AM Resolution, and the 2021 CAO Policy (as well as cases that began prior to the recent Resolutions and current CAO Policy, but were substantially processed during the period 2021-2025). The case review focused on how the IAMs' current resolution/policy has been operationalized, and on lessons from cases that could be relevant for structural integration. The Nachtigal Hydropower case was particularly relevant to the question of integration because it involved a joint dispute resolution effort among DRS, CAO and the AfDB's IRM. It is the only such joint case since 2021.

9. For each of the sample cases, the Task Force reviewed case documentation, interviewed IAM and management staff involved in the case, and interviewed complainants/borrowers and clients when available. For dispute resolution cases, the Task Force also interviewed mediators when available. The cases reviewed are listed in Table 1.

**Table 1: Cases reviewed by the Task Force**

Cases	IPN registration/ CAO eligibility date	Process	Current status
IPN			
<a href="#">Santa Cruz Road Corridor Connector Project</a> (Bolivia)	January 2023	Investigation	MAP implementation
West Africa Coastal Areas Resilience Investment Project (Togo)	September 2021	Investigation	MAP implementation and IPN verification

<sup>3</sup> GIA 2025, Review of Inspection Panel (IPN) and Dispute Resolution Service (DRS) Operating Procedures. (Washington, DC: World Bank).

<sup>4</sup> The Accountability Mechanism (AM) and IPN Board Resolutions (2020 and 2025) and the IPN and DRS Operating Procedures, are available on the AM Key Documents Web page. The CAO Policy (2021) is available from the CAO Policies and Guidelines Web page.

Cases	IPN registration/ CAO eligibility date	Process	Current status
DRS			
Nachtigal Hydropower Project and Hydropower Development on the Sanaga River Technical Assistance Project (Cameroon)	July 2022	Dispute resolution NOTE: DR process was joint among DRS, CAO and AfDB IRM	DR monitoring
Second Kampala Institutional and Infrastructure Development Project (Uganda)	July 2021	Dispute resolution t	DR monitoring
CAO			
<a href="#">Kenya: Bridge International Academies-04/ Learn Capital 01-04</a>	September 2020 (self-initiation) October 2023 (Learn Capital complaints)	Compliance investigation	MAP implementation and CAO monitoring
<a href="#">Togo: LCT-01/Lomé</a>	March 2015	Compliance investigation	Closed
<a href="#">Yemen: HSA Foods-01/Ras-Isa</a>	April 2021	Dispute resolution	Closed
<a href="#">Jordan: Masdar Baynouna-01/East Amman</a>	March 2020	Dispute resolution/ Compliance investigation	MAP implementation and CAO monitoring
<a href="#">Togo: LCT-02/Lomé</a>	March 2018	Dispute resolution	Closed

- Consultations with a Reference Group of external stakeholders and experts on accountability, including:
  - The heads of other MDB IAMs (ADB CRP and OSPF; EBRD IPAM; and IDB MICI)
  - Academic and consultant experts on MDB IAMs
  - Civil society advocates who engage regularly with the WBG IAMs and the IAMs of other MDBs
  - Borrower government representatives who work regularly with the WBG IAMs
- Six webinars offered globally for three groups of stakeholders: CSOs/IAMs/experts; WB borrower governments, and IFC/MIGA clients, to discuss the Task Force’s mandate and key questions
- Benchmarking vis. comparable IAMs (ADB AM, AfDB IRM, EBRD IPAM, IDB MICI) on budgets, staffing, caseloads, and key IAM policies
- Regular consultation with the team conducting the Targeted Review of the CAO Policy Review, to coordinate on issues where the ToR of the Task Force on Integration and the Targeted Review team overlap.

A list of persons interviewed is included in Annex 1. Annex 2 summarizes interviews with external stakeholders.

### III. CURRENT STATUS OF THE IAMs

10. To consider the pros and cons of integration relative to the status quo, the Task Force reviewed the current policies and operations of the three IAMs. We assessed current operations using seven widely accepted criteria for reviewing the effectiveness of non-judicial grievance mechanisms, including the accountability mechanisms of multilateral development institutions. These criteria have evolved from the “Access to Remedy” Pillar of the UN Guiding Principles for Business and Human Rights, and have been used in multiple reviews of the effectiveness of IAMs:<sup>5</sup>

- i. Accessibility: is the IAM known to potential complainants and other stakeholders, and are they able to overcome barriers to access?
- ii. Transparency: is there sufficient information about the IAM to build stakeholder and public confidence in its mandate and effectiveness, and are case participants and other IAM stakeholders kept informed about the process of their case?
- iii. Predictability: how clear is the IAM’s policy and procedure for case management, including choices for complainants and the types of outcomes that are possible?
- iv. Equity/Fairness: do the IAM’s processes support balanced engagement of the participants, so that they and other stakeholders perceive the IAM’s processes to be conducted fairly?
- v. Legitimacy: is the IAM trusted by participants and other stakeholders, and is it accountable for the fair conduct of its functions and processes?
- vi. Contribution to institutional learning: to what extent does the IAM’s case work and advisory work (where authorized) support or catalyze institutional learning by the IAM and the institution for whom it supports accountability?
- vii. Contribution to remedial action: to what extent does the IAM contribute to remediation of harm in individual cases, and/or at the systemic level?<sup>6</sup>

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<sup>5</sup> See the effectiveness criteria in UN OHCHR 2011, [Guiding Principles on Business and Human Rights](#), Pillar III, para. 31, 33-35. Geneva: UN OHCHR. The criteria used by the Task Force are adapted from the UN Guiding Principles (UNGP) criteria in three ways: 1) we have not included the criteria “rights-compatible” or “based on engagement and dialogue.” Rights-compatibility in the context of the WBG IAMs is addressed through the compliance process, which assesses whether the relevant E&S policies and performance standards (which address rights in a variety of ways) were correctly applied; and by provisions requiring dispute resolution agreements to be consistent with both national laws and relevant E&S standards. The UNGP criterion “based on engagement and dialogue” is most relevant for operational-level GMs. While IAM dispute resolution processes are based primarily on engagement and dialogue, compliance processes are fact-finding by nature, and are not based on dialogue. 2) We have added the criterion “contribution to remedial action.” This criterion reflects the consensus of the IAM community that “The shared underlying raison d’être of the IAMs is to provide voice and recourse for citizens and communities that may be or have been adversely affected by projects supported by the development institutions” IAM Network 2016, *The Independent Accountability Mechanisms Network: Criteria for participation and principles for cooperation.* (Website: IAMNet) p.3. While IAMs do not directly provide remedial action, they may contribute to it both through their compliance processes and through dispute resolution. See also the discussion of the contribution of IAM compliance processes (including IPN’s and CAO’s) to remedial action, in ERT 2021, op.cit., paras.306-310. 3) The questions for each criterion are adapted from the UNGP criteria descriptions; the Task Force questions are more specifically focused on IAMs than the original UNGP criteria.

<sup>6</sup> For application and adaptation of the UNGP non-judicial redress criteria to development finance Institutions and their IAMs, see C. Daniel, K. Genovese, M. van Huijstee & S. Singh (Eds.) 2016, [Glass Half Full? The State of Accountability in Development Finance](#) (Amsterdam: SOMO); External Review Team 2021, op.cit. paras.308, 324; UN OHCHR 2022, [“Independent Accountability Mechanism Assessment Tool.” Annex II in Remedy and Development Finance: Guidance and Practice](#), 116-121; Purdue, B. 2024, [External Review of the Accountability Mechanism for the Asian Development Bank](#)

11. To generate an assessment without conducting a formal evaluation (which would have been out of scope for the Task Force), the Task Force reviewed a sample of recent cases from each IAM, including interviews with case participants; and gathered insights from a Reference Group of external experts, other IAM leaders, borrower and civil society representatives.

12. The Task Force notes that its assessment is primarily qualitative and also reflects prior direct experience of Task Force members with the WBG IAMs and other MDB IAMs.

**A. Effectiveness based on IAM criteria**

13. Overall, the three IAMs are operating effectively. Each has distinct strengths and some limitations. These limitations are currently most significant for the IPN and DRS. Effectiveness must also be understood in the context of differences in mandates and procedures between the public sector-focused IPN and DRS, and the private sector-focused CAO. Table 2 provides a summary of key points with regard to each of the seven criteria. The text following the table elaborates on a number of these points.

**Table 2: Assessment of WBG IAM’s current effectiveness**  
*Abbreviations in Table: C = Compliance, DR = Dispute Resolution*

Effectiveness Criteria	CAO	IPN	DRS
Accessibility for complainants <sup>7</sup>	<ul style="list-style-type: none"> <li>No requirement for IFC/MIGA clients to disclose CAO’s existence to project-affected people</li> <li>Eligibility criteria and process are simple and create a “lower bar” for access for private sector complaints.</li> </ul>	<ul style="list-style-type: none"> <li>No requirement for WBG borrowers to disclose IPN’s existence to project-affected people</li> <li>Admissibility criteria and process create a “higher bar” for access in the public sector</li> </ul>	<ul style="list-style-type: none"> <li>No requirement for WBG borrowers to disclose DRS existence to project-affected people</li> <li>Use of IPN criteria creates a higher bar, especially as requesters only have access to DRS if IPN recommends investigation.</li> </ul>

(Manila: ADB) 39-41, and Multiple authors 2024, [Good Policy Paper: Guiding Practice from the Policies of Independent Accountability Mechanisms](#) (San Francisco: Accountability Counsel; also available on CSO co-author Websites) p.11. CAO and the Independent Redress Mechanism of the Green Climate Fund (GCF IRM) have conducted self-assessments using the UNHCHR IAM Assessment Tool. See CAO 2024, [Self-Assessment Report of CAO Fiscal Year 2024](#) (Washington, DC: World Bank); and GCF IRM 2022, [“Self-Assessment Report of the Independent Redress Mechanism”](#) (Songdo: GCF). The ERT review of the WB AM recommended that IPN and DRS use the UNGP criteria as a basis for regular self-assessment and reporting to the WB Board. ERT 2024, op.cit. para. 91.

<sup>7</sup> Task Force assessment of accessibility based on review of current CAO eligibility and IPN admissibility policies and procedures; interviews with requesters, complainants and their representatives; and prior evaluations; see esp. ERT 2024 op. cit., Sec.2, pp. 3-8. On barriers to awareness of the WBG IAMs among project-affected people, see also ERT 2024 op.cit., paras. 40-42; and ERT 2021 op.cit., paras. 353-359.

Effectiveness Criteria	CAO	IPN	DRS
Transparency for participants and stakeholders <sup>8</sup>	<ul style="list-style-type: none"> <li>• High transparency in documentation and communication during case processing</li> <li>• High transparency in policy, procedures, evaluation and self-assessment and .</li> </ul>	<ul style="list-style-type: none"> <li>• High transparency in documentation and communication during case processing</li> <li>• High transparency in policy, procedures, some documentation of evaluation and self-assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Now high transparency in documentation and communication during case processing</li> <li>• High transparency in policy and procedures Self-assessment tools under development and self-assessment</li> </ul>
Predictability of Process <sup>9</sup>	<ul style="list-style-type: none"> <li>• Process generally well understood by participants after explanation</li> <li>• Some discretion in application of eligibility sub-criteria for FIs</li> <li>• No formal deadlines for DR processes</li> <li>• Clear timelines but concerns about timely completion of some C cases</li> </ul>	<ul style="list-style-type: none"> <li>• Process generally well understood by participants after explanation</li> <li>• Clear timelines and generally timely completion of investigations</li> </ul>	<ul style="list-style-type: none"> <li>• Process generally well understood by participants after explanation</li> <li>• Clear timelines for DR, but initial uncertainty on some DR process steps; now greater clarity</li> </ul>
Equity/Fairness <sup>10</sup>	<ul style="list-style-type: none"> <li>• C and DR processes generally viewed as fair by most complainants; range of views on fairness of C and DR among IFC clients</li> <li>• Differences between CAO and management on fairness of some C findings, recommendations, MAPs</li> </ul>	<ul style="list-style-type: none"> <li>• IPN investigations generally viewed as fair by complainants and WB staff</li> <li>• Differences between IPN and management on fairness of some C findings, and on interpretation of verification mandate</li> </ul>	<ul style="list-style-type: none"> <li>• DRS processes to date generally viewed as fair</li> <li>• Concerns raised by some complainants and CSOs about complainant representation and agency in initial cases</li> </ul>

<sup>8</sup> Task Force assessment of transparency based on case participant feedback, Reference Group feedback, and review of IAM Websites. See esp. [CAO Web page with links to prior external reviews](#).

<sup>9</sup> Task Force assessment of predictability based on interviews with case participants, WBG IAM management, WBG management and legal counsel; and review of IAM policies. See also discussion of dispute resolution timelines in this report.

<sup>10</sup> Task Force assessment of equity/fairness based on IAM case participant interviews, CAO DR case participant survey responses (see CAO 2026, 2025 Annual Report (Washington, DC: CAO) p.57), interviews with WBG IAM management, WBG management, Reference Group members; IPN and CAO compliance reports and WB and IFC management responses. For assessment of differences between management and CAO on CAO compliance reports, see also ERT 2021, op.cit. paras.290-300.

Effectiveness Criteria	CAO	IPN	DRS
Legitimacy <sup>11</sup>	<ul style="list-style-type: none"> <li>• Reporting to Board</li> <li>• Conflict of interest provisions for leadership and staff</li> <li>• Independence in initiating and undertaking C, DR and advisory functions</li> </ul>	<ul style="list-style-type: none"> <li>• Reporting to Board</li> <li>• Conflict of interest provisions for leadership</li> <li>• Independence in undertaking investigations and providing findings</li> <li>• Requirement for Board approval of investigations</li> <li>• No mandate to make recommendations</li> </ul>	<ul style="list-style-type: none"> <li>• Reporting to Board</li> <li>• Conflict of interest provisions for leadership</li> <li>• Independence in undertaking DR processes</li> </ul>
Contribution to institutional learning <sup>12</sup>	<ul style="list-style-type: none"> <li>• Multiple C cases have led to IFC/MIGA refinement of E&amp;S impact management</li> <li>• DR reports based on cases have also produced insights; Some advisory reports have contributed to change (though continuing CAO-IFC differences over interpretation of advisory mandate)</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple IPN cases have led to WB refinement of E&amp;S impact management</li> <li>• Advisory products have been limited in impact</li> </ul>	<ul style="list-style-type: none"> <li>• Too early to tell</li> </ul>
Contribution to remedial action <sup>13</sup>	<ul style="list-style-type: none"> <li>• Numerous DR cases and C cases (where non-C was found) have led to remedial action by management and/or client</li> <li>• CAO monitors implementation of DR agreements and MAPs</li> <li>• Limited impact in post-exit cases and other cases with low IFC/MIGA leverage</li> </ul>	<ul style="list-style-type: none"> <li>• Numerous IPN cases where non-C was found have led to action by management</li> <li>• Conditions placed on mandate and ability of IPN to verify MAP implementation</li> </ul>	<ul style="list-style-type: none"> <li>• Agreements in initial cases have led to remedial action by management and/or client</li> <li>• DRS only monitors implementation of agreements if parties agree</li> </ul>

<sup>11</sup> Task Force assessment of legitimacy based on review of IAM policies, interviews with WBG Board members, case participants, and Reference Group members; review of CAO case participant survey data (CAO 2026, op.cit.). See also assessment of CAO in ERT 2021, paras. 183-192, and assessment of IPN in ERT 2024, op.cit., paras. 65-69.

<sup>12</sup> Task Force assessment of contributions to institutional learning based on interviews with WBG Board members, WB, IFC and MIGA management, WBG IAM management, and Reference Group members; review of management responses to compliance cases; and review of [IPN Emerging Lessons series](#) and [CAO Advisory products](#). See also discussion of advisory function in this Report, and discussion of CAO’s advisory function in ERT 2021, op.cit., Sec. 7.10.

<sup>13</sup> Task Force assessment of contributions to remedial action based on review of WBG IAM policies and case documentation; interviews with case participants, IAM management, WBG management, and Reference Group members. The World Bank AM Resolution (2025) does not explicitly mandate the AM to contribute to remedial action, while the CAO Policy (2021) para. 5 states that “CAO facilitates access to remedy for Project-affected people in a manner that is consistent with the international principles related to business and human rights included within the Sustainability Framework.” Nonetheless the 2025 AM Resolution clearly establishes that IPN compliance investigations can contribute to remedial action in two ways. First, WB management must respond to non-compliance findings to address non-compliance, and by implication, address harm associated with non-compliance (paras. 40 and 41). Second, the section on verification explicitly commits IPN to “verify the implementation of Management’s actions in the management action plan that have been agreed between Management and the borrower, designed to address harm that occurred as a result of the Bank’s non-compliance” (para. 51). See also a recent self-

14. Challenges to access for all WBG IAMs: A cross-cutting point for all three IAMs is that requesters and complainants generally find it difficult to learn of their existence, understand their mandates and functions, and file complaints. An underlying challenge is that project affected people may not be aware of the role of the WB, IFC or MIGA as a project financier. While CSOs provide support to some, most requesters and complainants face serious accessibility challenges due to limited literacy, limited computer access, the multiplicity of options for bringing complaints within the World Bank Group and among co-financers, and the lack of clarity for those with limited literacy or experience with MDBs and IAMs on how these options differ from each other.<sup>14</sup> The Task Force notes that online searches asking how to complain about a World Bank project can produce different results depending on the exact wording of the search.

## CAO

15. CAO's Policy and operations are generally effective on most of the criteria. With regard to CAO's dispute resolution work, there is a high level of respect for CAO's expertise and process management among complainants, supporting CSOs, and clients in the dispute resolution cases we reviewed. IFC management and external experts also view CAO's DR work positively, despite long timelines for some DR cases. This general satisfaction with dispute resolution, with the partial exception of timeliness, is also reflected in CAO's dispute resolution participant survey data.<sup>15</sup>

16. There is also general respect for CAO's compliance work among compliance case participants and external experts. However, there have been and continue to be significant differences of view between IFC management/legal and CAO on some CAO compliance findings, recommendations, IFC's response in some MAPs, comments on MAPs, and MAP monitoring reports. The Task Force notes that such disagreements are not uncommon between MDB IAMs and management in the context of IAM non-compliance findings, and are inherent in the relationship between independent oversight bodies and the management subject to their oversight. There is also lower reported satisfaction with the timeliness of CAO compliance processes than with any other aspect of CAO's operations.<sup>16</sup> CAO has had notable recent achievements in eliminating a backlog of compliance cases (part of this backlog was due to COVID).

17. Some of the most difficult CAO compliance cases have been post-exit cases where CAO has found harm related to IFC/MIGA non-compliance, and has recommended remedial action. In these cases, IFC and MIGA have limited leverage over former clients, raising the question of what responsibility IFC and/or MIGA may have to act independently of the client to remediate harm. IFC's adoption of an explicit

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assessment by Panel members and staff of IPN contributions to remedial action in Kunanayagam, R, et al. 2023, "[Glass Half-Full or Glass Half-Empty? Thirty Years of Accountability at the Inspection Panel--The Impact of its Work and What the Data Tells Us](#)" *Perspectives* 11, pp.8-11.

<sup>14</sup> See Accountability Counsel 2025, [Accountability in Action or Inaction? An empirical study of remedy delivery in IAMs](#). (San Francisco: Accountability Counsel), 37-43. Task Force discussions re the Bolivia, Santa Cruz Road project and the WACA, Togo Coastal Resilience Project also demonstrated there was a general lack of understanding among requesters concerning the difference between the GRS and the other mechanisms. They and other interviewees noted the lack of transparency concerning the GRS procedures and cases being handled by it.

<sup>15</sup> See CAO 2026, [op.cit.](#), Table 2, CAO Effectiveness Indicators and FY25 Pilot Results, p.57. Survey data from 2017 to 2024 covering 23 dispute resolution cases show that IFC clients and complainants who are community members had similar levels of satisfaction with process and outcomes (roughly 7-8 on a 10 point scale); while complainants who are NGOs generally had somewhat lower satisfaction with process and outcomes (roughly 5-7 on a 10 point scale); Source: CAO internal survey data provided to the Task Force.

<sup>16</sup> Ibid.

approach to responsible exit, decisions taken with regard to the Bridge-04 MAP, and the ongoing piloting of IFC’s Remedial Action Framework, may help to reduce (though not eliminate) the scope for disagreement on this issue.<sup>17</sup>

18. There also has been IFC-CAO friction over some CAO Advisory work, based on different interpretations of CAO’s Advisory mandate and its use of information beyond that generated directly from its own cases.<sup>18</sup> Again, some divergence is to be expected on advisory work. However, the extent of divergence has sometimes made it challenging for advisory products to have influence on their intended management and Board audiences.

## IPN

19. The IPN has a long history of effective investigation in response to requests. As the first IAM, it has been respected by many as a leader in the field of accountability. It was established at a time when it was unprecedented for an MDB to have a body independent of management in a position to review whether management had complied with the institution’s policies, and whether non-compliance had contributed to harm.<sup>19</sup> That mandate remains critically important, and the IPN’s capacity to implement it is strong.

20. While the IPN maintains its core strengths, its mandate also has limitations first enacted in the 1993 Board Resolution that are no longer aligned with, and/or lack the clarity of the compliance investigation practices of most of the IAMs of comparable MDBs.<sup>20</sup>

21. In comparison with the other MDB IAMs, the volume of IPN cases as a percentage of the MDB portfolio is relatively low.<sup>21</sup> Its admissibility criteria and process are more complex and restrictive than those of comparable MDB IAMs. The 2024 External Review Team Report recommended clarifying and simplifying the admissibility criteria and process for IPN and by implication for DRS, but the 2025 AM resolution did not do so.<sup>22</sup>

22. The IPN has expressed the view that it must be understood as an accountability mechanism of “last resort,” that it is appropriate for requesters to have exhausted alternatives before the IPN determines their

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<sup>17</sup> See IFC 2024, [IFC’s Approach to Responsible Exit](#); IFC 2024, [Management Report and Management Action Plan in Relation to the CAO Compliance Investigation Report on Bridge International Academies \(Bridge 04\)](#); and IFC/MIGA 2025, [Interim Approach to Remedial Action](#).

<sup>18</sup> Some in civil society have raised a concern that advisory opinions can undermine IAM effectiveness if they are used by management to argue that management action in a particular case was consistent with CAO advice. The Task Force notes that there is no evidence that this has occurred in IFC or MIGA responses to CAO compliance investigation reports. As long as there is a clear prohibition on the IAM providing advice on individual cases, there should be no risk of undermining the effectiveness or independence of the advisory function.

<sup>19</sup> See Shihata, I. 2000, [The World Bank Inspection Panel: In Practice, 2nd Edition](#), Chs. 1 and 2. (Washington, DC: World Bank).

<sup>20</sup> These IPN mandate and compliance policy issues are discussed in the section on policy harmonization. For this report, the Task Force benchmarked the WBG IAMs against the Asian Development Bank’s Accountability Mechanism (ADB AM); the African Development Bank’s Independent Recourse Mechanism (AfDB IRM); the European Bank for Reconstruction and Development’s Independent Project Accountability Mechanism (EBRD IPAM); and the Inter-American Development Bank’s Investigation and Consultation Mechanism (IDB MICI). For the original Board resolution, see World Bank 1993, [“The World Bank Inspection Panel.”](#) Resolution No. IBRD 93-10 and No. IDA 93-6. (Washington, DC: World Bank).

<sup>21</sup> External Review Team 2024, op.cit., Appendix C, rate of admitted complaints per MDB project.

<sup>22</sup> Ibid., pp. 6-8.

requests admissible, and that it could be flooded with cases that currently are handled by the WB GRS if the requirement for management to be informed and to have responded is relaxed. The Task Force does not agree with the view that the IPN is or should be a “last resort.” First, IPN requesters can leave prior grievance mechanisms at their discretion, without “exhausting” those possible alternatives. Second, there has been substantial evolution in the role of IAMs and in the practices among IAMs since the core procedures of the IPN were established in the 1990s. Today, with the partial exception of the ADB AM, the positioning of IAMs in general and compliance investigation in particular as a last resort is not the practice at the most comparable IAMs. Third, the effectiveness of the WB GRS in handling a large volume of cases should be seen as an asset in the WBG ecosystem of grievance redress, suggesting substantial management capacity to handle cases and substantial willingness by complainants to work with the GRS (though greater transparency of case handling and explicit evaluation of complainant satisfaction would be useful; see the discussion of a single portal for intake in this report). It should not be seen as an indication that many more cases will come to the IPN or an integrated IAM if its current admissibility procedures are simplified. This issue (primarily related to eligibility/admissibility policies) is discussed further in the policy harmonization section of the report.

23. Another area in which the IPN is not aligned with current practice at other MDB IAMs is with regard to its potential for action in cases where it finds non-compliance. Unlike other MDB IAMs, it does not provide recommendations to address findings of non-compliance, and has a limited mandate to verify implementation of MAPs. The 2020 IPN resolution gave the IPN the mandate to recommend verification of MAP implementation in higher risk settings.<sup>23</sup> The verification mandate is still being developed and tested in practice, and it is more limited than the mandate of comparable MDB IAMs.

24. Finally, the Panel has a limited mandate for advisory work; it is not authorized to provide “advice on the merits of a specific Bank policy, procedure, directive or similar document,” though it has produced a substantial number of advisory products both in the context of Board and management consideration of safeguards policies and other accountability issues, and for the wider development community through its Emerging Lessons series.<sup>24</sup>

25. In combination, these IPN mandate limitations make complainant access more difficult than with the CAO, and arguably constrain IPN’s ability to contribute to remedial action. On the other hand, IPN investigations and reports are generally highly professional, as acknowledged by some of the management counterparts who have been involved in IPN investigations. Some recent IPN interpretations of its mandate (e.g. admissibility of a recent transboundary case, and in a case where prior communication did not take place within the required timeline) have been challenged by management and raised at the Board level. Divergence between the IPN and management on admissibility, eligibility, and/or findings in some cases are to be expected. Divergence between the Board and Panel on questions of mandate suggests the need for improvements in clarity in the Resolution and Operating Procedures, although the Board clearly retains its authority to direct the Panel in interpreting its mandate, and has exercised that authority.

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<sup>23</sup> [Resolution No. IBRD 2020-0004 and Resolution No. IDA 2020-0003: The World Bank Inspection Panel](#), paras. 47-53.

<sup>24</sup> Advisory mandate specified in World Bank 2025, [Resolution No. IBRD 2025-0001 and Resolution No. IDA 2025-0001 The World Bank Accountability Mechanism: Inspection Panel and Dispute Resolution Service](#), para.59. IPN Emerging Lessons products are available at the IPN Web page for the [Emerging Lessons Series](#). The text of the resolution notwithstanding, IPN has provided input on a number of World Bank policy issues related to its mandate.

## **DRS**

26. The DRS has been operating for a relatively short time (since 2021), and it has a limited caseload on which to base assessments. However, it is clear at the policy level that DRS faces significant accessibility challenges. Before a requester can choose DRS, IPN must first recommend investigation based on an indication of potential World Bank non-compliance linked to serious harm. DRS then has a 30 working day window to offer dispute resolution to the parties. This sequencing limits requester choice and may complicate the path to dispute resolution, since the prior finding of potential non-compliance linked to material harm may lead the requester to believe that an investigation is more likely than dispute resolution to produce a solution to impacts.<sup>25</sup>

27. To date, the DRS has managed several complex cases with generally constructive processes and outcomes. In its initial cases, concerns were raised by some requesters and CSOs about the way that the DRS handled issues of representation, process transparency, decision making on proposed agreements, and process deadlines. In the two cases the Task Force reviewed in detail, the hard deadline both contributed to reaching agreement and complicated implementation of agreements reached, because not all issues were fully resolved by the deadline, and had to be further negotiated over the following months. DRS has continued to evolve its approach in ways that are responsive to most of these concerns, though its ‘hard’ and relatively short deadline (12 months, extendable to a maximum of 18 months) and automatic transfer to the IPN for cases that do not reach agreement are not standard in the IAM community.<sup>26</sup>

## **B. Cost-effectiveness**

28. Cost effectiveness is inherently challenging to assess. While some costs and benefits of IAMs are possible to quantify, others are difficult or impossible to quantify.<sup>27</sup> For example, one key contribution of the IAMs is their support for the reputation of the WBG, linked to its legitimacy with external stakeholders, and their trust in it. Another is the important role they play in supporting the institutions’ legal immunities. These reputational benefits of effective IAMs are not easily isolated from other factors contributing to reputation, nor are they easily monetized, but the actions of internal and external stakeholders suggest that those benefits (and associated costs when accountability failures cause reputational damage) are real and significant.

29. A second challenge is that benchmarks for cost-effectiveness are not established in the IAM community. Budget submissions generally focus on the costs of operating the mechanism, along with some statistics on the number of cases, processes and outcomes. Evaluations generally focus on more qualitative criteria (accessibility, predictability, etc.), and there is not an established set of methods or

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<sup>25</sup> For example, the Task Force interviewed a requester who indicated substantial frustration with the outcome of an IPN investigation, in the sense that the resulting MAP did not resolve the concerns of most significance to the requesters and associated communities, a frequent comment by some civil society groups.

<sup>26</sup> The logic of the automatic transfer from DRS to IPN is that the IPN has already determined that there are grounds to proceed with an investigation and the Board has already authorized investigation before DRS makes its dispute resolution offer to the parties. Therefore the logic is that if the parties do not reach agreement, the IPN investigation proceeds. This approach is based on a sequencing in which the complainant only has the choice to request dispute resolution after the IPN has determined that an investigation is warranted and the Board has authorized it. The Task Force, like the ERT (2024 op.cit., paras. 20-25), does not view this sequencing as good practice, and therefore does not view automatic transfer as good practice.

<sup>27</sup> A recent ADB analysis of several ADB AM cases illustrates some of the possibilities and limitations of case-level cost/benefit analysis. See ADB 2023, “[A Cost and Benefit Analysis of the Asian Development Bank Accountability Mechanism](#).” Manila: ADB.

metrics for assessing IAM cost-effectiveness.

30. One approach is to review the WBG IAMs’ budgets, cases, and staffing in comparison to each other and to other IAMs. Figures for these items are presented in Table 3.

**Table 3: WBG IAMs: Budgets, open cases, and staffing<sup>28</sup>**

	Budget (US\$ million) FY26	Budget (US\$ million) FY27	Open cases FY26	Staff (FTE) FY26
IPN <sup>29</sup>	\$5.36	\$5.5	10	10 (+2 shared with DRS)
DRS	\$4.83	\$4.96	4 (of which 2 in monitoring)	9 (+2 shared with IPN)
CAO	\$15.15	\$15.55	46 (of which 18 in monitoring)	43

31. This comparison among WBG IAMs suggests the following:

- IPN and DRS are roughly comparable in the relationship between their budgets, open cases, and staffing.
- CAO operates with a \$15.5 million budget, roughly 300% of the IPN or DRS budgets; however it performs both the dispute resolution and compliance functions, and has an advisory function; therefore the better comparison is to the combined budgets of IPN and DRS. CAO’s budget is roughly 150% of that of IPN and DRS combined.
- CAO is handling more than 3 times the number of open cases as IPN and DRS combined (46 vs. 14); its staff is roughly twice as large as the combined staff of IPN and DRS (43 vs. 21), both with a budget that is roughly 1.5 times the combined budget of IPN and DRS.

32. The comparison should be taken with some caveats. There are significant differences in the mandates and procedures of the WBG IAMs, and in their administrative arrangements (for example neither IPN nor DRS has a budget for advisory work; IPN nevertheless produces advisory products). Table 4 presents the budgets, open cases, and staffing levels of comparable IAMs.

<sup>28</sup> Data for Table 3 from World Bank Accountability Mechanism Inspection Panel and Dispute Resolution Service Budget Requests for FY27 (World Bank 2026); and CAO Proposal: Work Plan, Expected Results, Workforce Plan, and Budget Request Fiscal Year 2027 (World Bank 2026), and from IPN, DRS and CAO responses to Task Force requests for related information.

<sup>29</sup> The IPN has underspent its budget in some years, averaging roughly 10%-15% under budget in FY22-25.

**Table 4: Comparable IAM Budgets, open cases, and staffing<sup>30</sup>**

IAM	Budget (FY26) US\$ million	Open Cases (end 2025)	Staff (FTE)
ADB AM	\$3.9 (CRP: \$2.4 OSPF: \$1.5 <sup>31</sup> )	CRP: 9 OSPF: 15	CRP: 5 OSPF: 4
IDB MICI	\$4.4	22 (of which 17 in monitoring)	14
EBRD IPAM	\$3.3	31 (of which 9 in monitoring <sup>32</sup> )	15
AfDB IRM	\$0.9	24 (of which 12 in monitoring)	10

33. The comparison with other MDB IAMS suggests the following:
- Other IAMS operate with budgets significantly lower than those of the WB AM (IPN and DRS combined) and CAO.
  - Caseloads at most of the other IAMS are intermediate between the WB AM and CAO caseloads, ranging from 22-31 open cases (ADB AM, AfDB IRM, IDB MICI).
  - Staffing at other IAMS is closer to the staffing of the WB AM than the staffing of CAO, ranging from 9 to 15 full time staff (plus two part-time panelists in the ADB Compliance Review Panel).

34. Overall, other IAMS appear to be handling their caseload at somewhat lower budgets per case than the WB AM or the CAO. However, many other factors must be considered, including the actual level of effort per case, driven by differences in function (whether an advisory function exists and how much budget it requires), compliance and dispute resolution policy and procedure as well as case complexity and stage (for example, the ADB OSPF also handles some cases in a more expedited manner than the mediated dispute resolution processes that are the norm for other IAM dispute resolution functions), along with differences in administrative arrangements and costs (for example, because WBG IAMS operate globally, they likely have higher travel and interpretation costs than regionally-based MDBs). It is therefore important not to assume that simply dividing the total caseload by the IAM budget provides a full comparison of cost per case.

#### **IV. KEY CONSIDERATIONS FOR IAM INTEGRATION IN THE CONTEXT OF ONE WORLD BANK GROUP INTEGRATION**

35. The WBG considered integration of its accountability function to cover both public and private sector projects and business activities in 1992-93 when the IPN was established, and again in 1996-1998,

<sup>30</sup> Data for Table 4 provided by the ADB AM, AfDB IRM, EBRD IPAM, and IDB MICI in response to Task Force requests.

<sup>31</sup> ADB Office of the Special Project Facilitator notes that it has an additional budget of US\$1 million over 3 years for client capacity building, including capacity building on grievance mechanisms.

<sup>32</sup> EBRD IPAM notes that it conducts active monitoring, so that its level of effort for monitoring is not dramatically lower than for other stages of case processing.

culminating with the CAO launch in 1999.<sup>33</sup>

36. The assessment of current WBG IAM effectiveness suggests that there is not a crisis in the operations of any of the three IAMs. Overall, they are effectively fulfilling their current mandates, with some caveats. As noted, the most significant effectiveness questions have to do with some IPN policy provisions, and with current provisions regarding the sequencing of compliance and dispute resolution processes in the WB-AM.

37. If the IAMs are operating effectively overall, then it is possible that integration of the IAMs may not be an urgently needed response to an immediate problem. However, as recognized in the Task Force ToR, integration of the IAMs can be seen as an important opportunity to respond to the recent One World Bank Group initiatives to integrate public- and private-sector functions. It may also be an opportunity to proactively address the potential increase in overlapping public-facing functions and growing co-financing and public-private partnership transactions; to enhance clarity of and access to the IAMs for a wide range of stakeholders; to assist the Board in its oversight role by integrating three IAMs into one; and as an opportunity to maintain WBG leadership in the domain of institutional accountability.

38. To clarify the IAM integration opportunity in the context of One WBG, the Task Force explored:

- the focus and pace of public-private integration, with particular attention to the integration of WB, IFC, and MIGA E&S risk management teams to cover the full range of public and private sector projects and activities;
- the status of E&S policy integration across WB, IFC and MIGA, which is relevant to the harmonization or integration of IAM compliance functions;
- related and ongoing efforts to integrate management grievance mechanisms previously operated by WB and IFC;
- the potential for a higher percentage of projects and investments that combine WB and IFC/MIGA financing, which is relevant to IAM structural and policy integration; and
- The continuing flow of WB, IFC and MIGA projects and business activities which are not integrated, and which unfold in contexts with significantly different implications for E&S management and accountability, and therefore for the role of IAMs.

39. Ongoing One WBG integration of E&S Teams: The logic to integrate accountability mechanisms is enhanced by the recent integration of IFC, MIGA and WB environmental and social staff and risk management, and other merged management and staffing functions throughout the WBG. Given the new, integrated organization of E&S teams in the WBG, the same project team (including “makers” or “checkers”) could find itself having to engage and respond to separate WBG IAMs with differing policies depending the source of financing (WB, or IFC/MIGA). Conversely, greater integration of the IAMs could clarify and simplify the engagement between management and IAM(s).

40. E&S policy integration: Currently WB projects use the Environmental and Social Framework (ESF) for E&S risk management, while IFC and MIGA projects use their respective Performance

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<sup>33</sup> See Shihata 2000, op.cit, pp.33, 157-162.

Standards and Sustainability Policies.<sup>34</sup> There is ongoing examination of the potential for integration of these policies, and this question will be part of the ongoing review of IFC’s Sustainability Framework, but no decision has been taken.<sup>35</sup> The continuing existence of separate E&S policies and standards for the WB, IFC and MIGA arguably puts some limit on the value of IAM integration with regard to their compliance functions, since the IAM(s) will continue to review separate E&S policies to determine policy compliance.

41. On the other hand, the integrated nature of accountability issues can also be easily observed by noting the high degree of policy harmonization between the Environmental and Social Framework and Performance Standards. Applied in the field, the nature of alleged harm draws upon almost identical risks and impacts, whether the project concerns allegations of gender-based violence; conflicts with Indigenous Peoples; power plants; involuntary resettlement, etc.. Therefore, even without full alignment of the ESF and the IFC and MIGA Sustainability Frameworks, there is enough that is harmonized to limit the need for highly specialized IAM compliance expertise for the ESF vs. the Sustainability Frameworks.

42. Integration of management grievance mechanisms: Since 2016, WB management has operated the Grievance Redress Service (GRS), which has been processing hundreds of complaints annually. IFC created the Stakeholder Grievance Response team (SGR) in 2021, and the IFC Direct Complaints mechanism in 2025. MIGA has also established a Direct Complaints mechanism. GRS has operated without any direct relationship to the IPN or DRS, while SGR began as a team to support IFC in responding to CAO complaints, and then became a formal mechanism for IFC to receive complaints directly from project-affected people while also continuing to support IFC responses to CAO complaints.

43. In 2026, as part of the One World Bank Group reorganization of E&S risk management, these management grievance mechanisms are being integrated into the E&S makers/checkers structure. A maker team for Accountability and Grievance Redress will support WB, IFC and MIGA project teams in responding to complaints that come to the management grievance mechanisms (GMs), as well as management responses to complaints brought to the IAMs. A checker team for Grievances and Accountability will operate complaint intake and risk classification, oversee responses to direct complaints, and advise management on responses to IAM complaints.<sup>36</sup>

44. This integration of WB, IFC and MIGA management GMs under the maker/checker umbrella suggests an opportunity for complementary integration of IAMs to increase clarity for complainants, and to increase the effectiveness of communication and coordination between management and the IAM(s). Integration of the IAMs could help clarify the basic choice for complainants between working through the management GM or working through the IAM(s) to resolve their concerns. It also could help communication and coordination between the management GM and the IAMs on complaint referrals (whether from management GM to IAM or vice versa), IAM deferrals, and management engagement with IAM complaints. Closer coordination would be a benefit and a need in the context of the single Web entry portal for complainants that the Task Force is recommending (outlined in the following section).

45. One important area for improvement in the management GMs is transparency and detail about

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<sup>34</sup> See the [WB ESF Web page](#), the [IFC ESG Policies and Standards Web page](#), and the [MIGA Environmental and Social Sustainability Web page](#).

<sup>35</sup> See World Bank 2025, [WBG Annual Report 2025](#), p.85 (Washington, DC: World Bank).

<sup>36</sup> IFC Managing Director memo to IFC staff, “New WBG Environmental & Social (E&S) structure,” Jan. 28, 2026.

case management. Currently the GRS and IFC Direct Complaints publish limited information on each complaint compared to the IAMs.<sup>37</sup> The IAMs each provide a detailed Web page with information about the complaint and the process steps undertaken, and links to relevant documents. It will be beneficial for the management GMs to offer a comparable level of transparency in their case registries, and to build systems comparable to CAO's monitoring and evaluation framework to report on aggregate process and outcome statistics.

46. Jointly financed (public-private partnership) projects and investments: As part of One WBG, there are ongoing efforts to integrate public and private financing in public-private partnership (PPP) operations. Such operations create complexity with current IAM structures and policies. A recent example is the Nachtigal hydropower project, co-financed with AfDB, which led to coordinated management of a dispute resolution process by three separate IAMs (CAO, DRS and AfDB IRM), each with distinct policy requirements. The dispute resolution process involved high transaction costs among the participating IAMs. A related challenge surfaced during the recent Board review of the proposed Bhutan hydro project. This project is to be co-financed by WB and IFC. For that project, Board deliberation led to a "one-off approach to accountability" where the Board chose the IPN as the operative IAM, and modified the eligibility of complaints to allow CAO's longer timeline of eligibility, while noting that this decision did not set a precedent.

47. Regardless of the merits of the decision, it raised complex questions about the way the World Bank and IFC could be held accountable by WBG IAMs. Going forward, it will arguably be necessary for WBG to clarify in a systematic way rather than case-by-case how each WBG entity involved in a PPP (WB, IFC and/or MIGA) will be accountable if complaints are made to the WBG IAM(s), and under what conditions, if any, a WBG entity might not be accountable to the IAM(s). Integration of the IAMs could simplify future decision making on the application of accountability requirements to PPPs. Structural integration of the IAMs could help with streamlining the stakeholders involved in deliberation; IAM policy harmonization across the public and private sector would also limit the number of issues that needed to be addressed to determine how IAM policies would apply to a particular PPP and to the WBG entities involved in financing the PPP.

48. Continuing separation of WB, IFC and MIGA projects and business activities and contexts: The significance of PPPs notwithstanding, the WBG will continue to have private sector clients entering into legal agreements with IFC, and government borrowers doing the same with IBRD/IDA. MIGA will continue to engage in business activities with both sectors.

49. There are important distinctions between the WB, IFC and MIGA portfolios with regard to E&S impacts and accountability.

50. The World Bank lends to sovereign governments and their agencies, in long-term programs that create relatively stable, long-term relationships between borrowers and the World Bank. These relationships provide the WB with significant, ongoing leverage with regard to borrower E&S

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<sup>37</sup> The World Bank GRS publishes a [very basic register of active complaints](#) on its Web page, indicating only the projects about which complaints have been received and the date of receipt. GRS annual reports provide somewhat more detail about complaints received in the previous fiscal year, including the concerns raised and their disposition or outcome (see e.g. [GRS Annual Report 2024](#), Annex 2 (Washington, DC: World Bank 2025)). Neither CAO nor MIGA publishes a registry of complaints received.

performance. In addition, political economy considerations play a significant role in public sector investments, and require specialized understanding of the political and institutional context for E&S management and accountability for E&S impacts. On the other hand, borrower governments are represented in the World Bank's governance as shareholders, including at the Board level. That direct representation has implications for the way that the World Bank approaches and addresses E&S accountability, including the way that the WB AM engages with sovereign borrower government agencies.

51. In contrast, IFC and MIGA have a significantly higher turnover among their private sector clients. While there are many repeat clients, the depth and stability of client relationships generally are less than exist between the World Bank and its borrower counterparts. In addition, they often enter the project cycle at a significantly later stage than their WB counterparts, who may be involved in conceptualizing and designing a project for several years before appraisal and Board decision. Conversely, IFC and MIGA clients have no role in the governance of IFC or MIGA, and this has implications for the way that IFC, MIGA and CAO approach E&S accountability.

52. A significant proportion of IFC and MIGA business activities are done with and through financial intermediaries (FIs). There are known, distinctive challenges and opportunities for E&S management with FIs, and there are distinct accountability issues which benefit from specialized competence in the IAMs, particularly with regard to compliance investigations.

53. Beyond FI investments and guarantees, IFC has a wide variety of corporate finance arrangements including diverse forms of equity ownership, which can have implications for the materiality of IFC's contribution to E&S management, including contribution to risks and harms. For its part, MIGA as a political risk guarantor is at one level removed from the direct implementation of projects by project enterprises. This too has implications for its E&S management and accountability for E&S impacts.

54. Finally, IFC and MIGA provide a higher degree of confidentiality for commercially sensitive information than does the World Bank for public sector project information, as reflected in the IFC and MIGA Access to Information Policies.

55. These significant and ongoing differences in context between WB public sector and IFC and MIGA private sector projects and business activities, and their implications for E&S management and accountability, suggest that there will be continuing value in specialized expertise and experience within the WBG IAM(s) for public and private sector contexts. They also are relevant to the question of IAM policy harmonization, as discussed in the section on policy harmonization.

56. In conclusion, the One WBG initiative and its impact on E&S risk management and accountability is a significant factor favoring greater integration of the IAMs. Similarly, a growing number of PPP investments would be another factor in favor of IAM integration.

57. Beyond these specifics, there are arguably four broader gains that could come from integration of the IAMs. First, providing recourse to communities often requires collaboration between public and private sectors. An integrated mechanism with a wider remit over both public and private sectors would naturally have a wider "network" to consider how to engage across the two sectors and experience in managing this type of engagement. Second, there could be greater professional opportunity for IAM staff to learn by doing across public and private sector contexts, and to contribute to institutional learning about

E&S risk management and accountability across the WBG.<sup>38</sup>

58. Third, an integrated IAM could enhance the Board's ability to oversee accountability and promote IAM effectiveness and efficiency in a more coherent way. Fourth, an integrated IAM may make it easier for civil society to navigate the roadmap of WBG accountability.

59. On the other hand, the continuing separation E&S policies and standards of the WB, IFC and MIGA, and the continuing flow of separate public and private sector projects and investments, with significant differences in institutional context and implications for E&S risk management and accountability, are factors that suggest the benefit of specialized expertise and experience in these different contexts within the IAM(s). These differences in institutional context and relationships with the WBG for public sector borrowers versus private sector clients also suggest the need for some continuing differentiation of IAM approaches to compliance investigation.

## **V. OPTIONS AND RECOMMENDATIONS FOR IAM INTEGRATION**

### **1. Principles guiding the development of IAM integration options**

60. In developing options for IAM integration, the Task Force has been guided by the principles set out by the Board in the ToR:

- Improved effectiveness of the IAMs in their ability to serve project-affected communities, borrowers/clients, and the WBG, including the Board.
- No regression of policies and mandates that could weaken accountability or effectiveness.
- Safeguard the independence of the IAMs.
- Enhance the leadership of the IAMs in the field.
- Sufficient resourcing and cost-effectiveness for the IAMs

61. In addition, the Board seeks to ensure careful transition planning and execution if there is to be significant integration, to provide continuity in case management throughout and to minimize disruption of operations

### **2. Task Force approach to developing options**

62. In approaching the possible options, the Task Force recognized that integration needs to address IAM policies, structures and staffing. Above all, we aimed to consider options that could support effective operations, considering the structures and experience of the existing WBG IAMs and peers in the other major MDBs (ADB AM, IDB MICI, AfDB IRM, EBRD IPAM).

63. Concerning staffing, it is key that integration should follow from the policy and structural choices, with attention to retaining existing functional staff expertise and experience, and identifying new

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<sup>38</sup> For example, the Task Force reviewed the IAM reports for two major complaints centered on Gender Based Violence (GBV): Uganda Transport (IPN) and Bridge-4 (CAO). It also discussed the important IFC Tata Mundra project and the recent RCBC project in the Philippines. In all of these cases, the IPN and CAO did important work. The question remains whether greater integration of the IAMs could have facilitated learning and application of lessons learned by the IAMs, and through them by management.

leadership and/or staffing if and where needed. (Some stakeholders pointed out that transparent and rigorous IAM hiring practices that ensure the integrity of the individuals were as important as “structure” and “policy”).

64. As it pertains to policy options, any policy harmonization should respect the non-regression principle and, as appropriate, “harmonize up” on issues where good practice is well-established. Policy should differentiate approaches to the public and private sector as and where needed, but not simply because a precedent exists. At the same time, it was recognized that the view of “non-regression” may vary among some stakeholders.

### **3. INTEGRATION OPTIONS AND RECOMMENDATIONS**

#### **A. Integrated Web portal for IAM accessibility**

65. As noted in the assessment of the current IAMs’ effectiveness, access by potential complainants is an ongoing challenge, with low awareness of the existence of IAMs and risk of confusion in the choice among IAMs and management complaints mechanisms.<sup>39</sup> To address this challenge, the Task Force recommends creating a single WBG Web portal for complaints and concerns about WBG projects. The Task Force received unanimous support for the notion of the integrated Web portal.

66. There were divergent views on whether the portal should include both the IAM(s) and well as the management GMs. One view was that including them all on the same Web page could potentially confuse potential complainants about the difference between the IAM(s) and management GMs. However, in the view of the Task Force, this concern can be addressed by the clear description of the IAMs and the management GMs, as done for example by IDB.<sup>40</sup> The Task Force believes that placing all the options on one page, with clear, simple descriptions of each (including the fundamental distinction that the IAMs are independent of management), could reduce the risk of confusion rather than increasing it.

67. The main purposes of this portal would be:

- Increase the likelihood that potential complainants using Web search and AI tools find the single WBG Web page that accurately and clearly describes their choices
- Make the choice between management complaint mechanism(s) and IAMs clear on that Web page
- Guide complaints about non-project impact issues (e.g. procurement, fraud, corruption) to the relevant WBG offices for those issues by providing brief explanations and links from the portal Web page.

68. In addition to the portal itself, management and the IAMs should agree on a protocol for their respective intake staff to fully inform potential complainants of their options, including the option to choose the IAM if the complainant comes to management first, and the option to choose management complaint mechanism(s) if the complainant comes to the IAM(s) first.

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<sup>39</sup> See Accountability Counsel 2025, op.cit. 37-43, and discussion of effectiveness of the WBG IAMs in promoting accessibility in this report.

<sup>40</sup> See the [IDB File a Complaint Web page](#).

69. More specifically, the portal Web page should include:
- Top level landing page, providing a clear and neutral explanation of the main differences between management grievance mechanism(s) and the IAM(s), specifically:
    - Management complaints mechanism(s): work directly with management and the client/borrower to resolve concern, problem-solving approach
    - IAM(s): independent of management (report to Board), offer dispute resolution and compliance
  - Second level of navigation from the landing page, if the potential complainant seeks more information about the IAM(s):
    - If there is an integrated IAM: bring the complainant to the IAM Web site
    - If separate IAMs are maintained: guide the complainant to the World Bank AM Web site for complaints about a public sector project, or to the CAO Web site for complaints about private sector projects

70. Whichever path the potential complainant takes, the portal should enable the person(s) to connect with an intake staff person (whether from the IAM(s) or the management complaints mechanism(s)). The Task Force is not proposing any sharing of intake staff between the IAM(s) and management GM(s). Their intake processes and staff must remain separate. However, intake staff at the IAM(s) and the management GM(s) should help the potential complainant learn about and navigate among the options, and should assist in connecting the potential complainant to intake staff for other options if requested to do so. Within the IAM(s), IAM intake staff should provide an overview of IAM choices, without any bias toward DR or Compliance. CAO's current intake process is a good starting point for providing unbiased information to potential complainants in support of informed choice.

71. It should be mandatory for management complaints mechanism intake staff to inform potential complainants about the IAMs and vice versa. The potential complainant may choose to speak with one or both. As long as confidentiality concerns have been addressed, intake staff for the IAM(s) and management complaints mechanism(s) should share information about potential complainants to make sure that no complaint "drops" because of a lack of communication between management and IAM intake teams. As one stakeholder pointed out, the objective of intake should be that every potentially affected person can make an informed and rational choice. Unfortunately, today, many do not have the information available to do so, and must rely on others to help them make such a choice.

72. Finally, the majority of the potential requesters or complainants may not have access to a computer, and even the improved intake function may not be enough to ensure access. As a result, current E&S standards evaluations should take into account how project due diligence, preparation and implementation standards and directives will better ensure potentially affected communities are aware of IAM recourse options, including project grievance mechanisms as well as WBG and other IFI and BFI related mechanisms.

## **B. Three structural options**

### **Option 1: Maintain separate IAMs with closer collaboration and resource sharing**

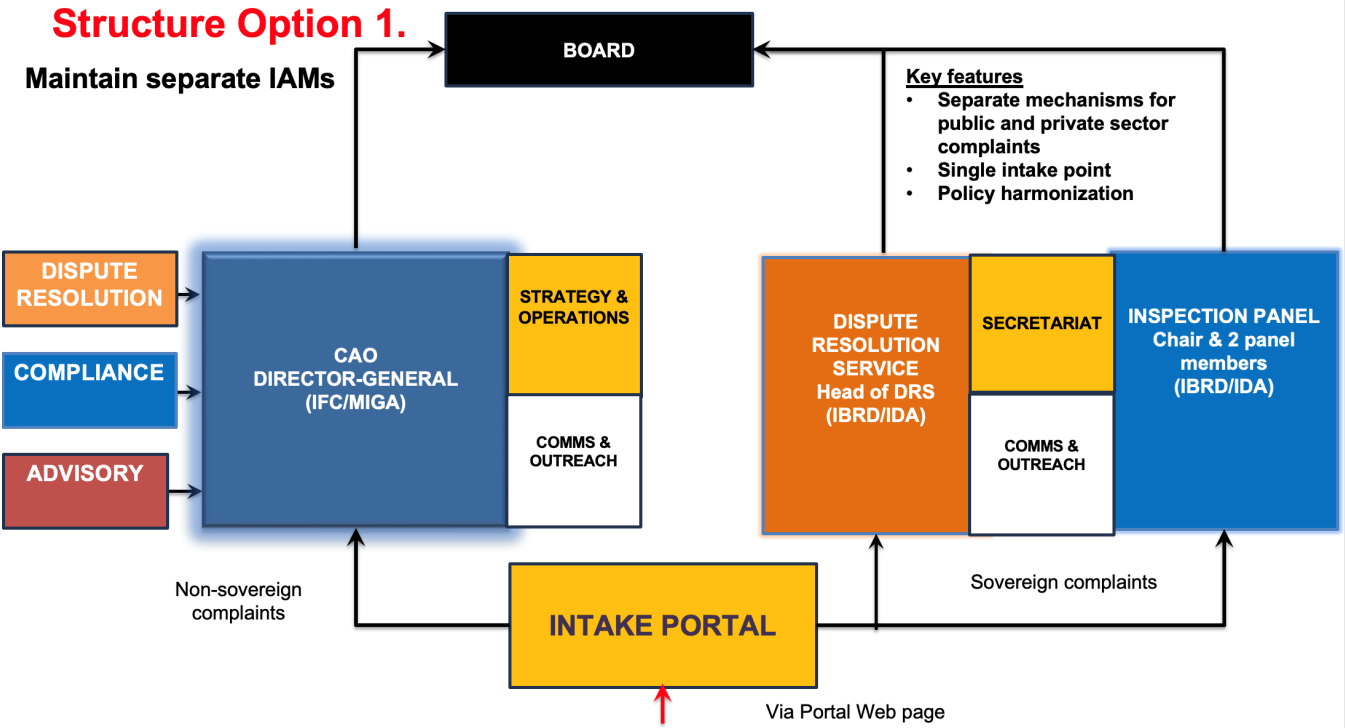
73. Description: Under Option 1, CAO would continue operating as it does, handling complaints related to IFC and MIGA projects that lead to investigation or dispute resolution, and producing advisory

work; the IPN and DRS would also continue operating as they do in handling public sector matters, but there would be one outward facing portal for access to all three of the IAMs and to management GM(s).

74. The portal would facilitate intake by the IAMs and management complaints mechanisms. As noted above, intake staff would inform the complainants/requesters on their options and provide referrals to other accountability functions (INT, etc.) as appropriate.

75. As and where agreed by the Board, the three IAMs would harmonize key elements of policy to align with MDB IAM good practices, as recommended below. As well, where agreed by the Board, they could operate in accordance with a Mutual Reliance Framework. In these instances, they would also increase collaboration and resource sharing. Such sharing should benefit from the fact that the environmental and social risks and impacts among the public and private sector operations that wind up before IAMs are often nearly identical. As a result, IAMs should benefit from using shared skill sets, and be encouraged to support short- and long-term staff mobility among the IAMs. This mobility could help make for cost-effective staffing and career development, particularly during those times where one mechanism might be handling a disproportionately higher caseload.

76. Collaboration among the IAMs should include holding regular meetings to review cases, issues and lessons learned, and regular engagement with management grievance mechanism(s) to discuss cases moving between management GM(s) and IAMs, and to share issues and lessons (community of practice). At the same time, it will be required to maintain appropriate firewalls regarding compliance issues and confidential information, and to pool IAM insights for advisory products.



## Option 1: Pros and Cons

Criteria	Pros	Cons
Effectiveness	<ul style="list-style-type: none"> <li>Least disruptive to ongoing IAM operations (though policy harmonization would require Board resolution)</li> <li>Maintains existing expertise for public and private sector contexts</li> <li>Integrated portal could increase accessibility/reduce risk of arbitrary online search results</li> <li>Policy harmonization could align existing IAMs with peer IAM good practices and support mutual reliance in co-financing</li> </ul>	<ul style="list-style-type: none"> <li>Does not solve problem of access to IAMs for PPP projects: Board would still need to determine, whether case by case, by a set of criteria, or by complainant choice, which IAM(s) should be available for PPP project affected people.</li> <li>If policy harmonization is very limited, ongoing concerns among potential complainants and civil society about differences in WBG IAM policies on eligibility, complainant choice, and compliance.</li> </ul>
Cost-effectiveness	<ul style="list-style-type: none"> <li>Staff sharing could increase operational cost-effectiveness across public and private sector cases</li> </ul>	<ul style="list-style-type: none"> <li>Risk of managerial/ administrative complexity in staff sharing arrangements</li> <li>While collaboration would be encouraged, public and private sector staffing would still be separate, given the continued separation of the IAMs; thereby making it less facile in fully utilizing extensive overlap in public and private sector issues.</li> </ul>
Non-regression	<ul style="list-style-type: none"> <li>Harmonization as recommended would arguably not be regressive</li> </ul>	<ul style="list-style-type: none"> <li>Risk of regression if policy harmonization departs from established IAM good practices"</li> </ul>
IAM independence	<ul style="list-style-type: none"> <li>Maintained and enhanced by policy harmonization with regard to IPN/DRS</li> </ul>	<ul style="list-style-type: none"> <li>Risk of regression if policy harmonization departs from established IAM good practices"</li> </ul>
WBG reputation for effective IAMs	<ul style="list-style-type: none"> <li>Maintained/enhanced via portal and policy harmonization</li> </ul>	<ul style="list-style-type: none"> <li>Question whether external stakeholders would see this approach as sufficient to maintain WBG leadership on accountability vis. other MDBs with fully integrated IAMs</li> </ul>

## Option 1: Transition Process

77. For this option, key transition actions would include:
- Development of a single Web page for complaints about the impacts of WBG projects, including brief descriptions of the three IAMs and management GMs, with links from the single portal Web page to the individual Web pages of the IAMs and management GM(s). The IAMs and management GMs should coordinate and seek alignment on the language used to describe each mechanism, while preserving the independence of the IAMs from management.
  - Development of referral and information sharing protocols for complaints at the intake stage among the IAMs and management GMs, solely to facilitate the transfer of information provided by the complainant from one mechanism to another, and only when such transfer is acceptable to the complainant.
  - Decisions by the Board on policy harmonization, with a focus on complaint eligibility criteria and complainant choice (see discussion of eligibility and complainant choice in this report), followed by any amendments to WB AM Resolution and/or CAO Policy.
  - Development and strengthening of modalities for collaboration among the three IAMs, and for community of practice among the IAMs and management GM(s).

## Option 2: Create an Integrated IAM for Complaints About All WBG Projects, with Separate Compliance and Dispute Resolution Units, Sharing Intake and Advisory Functions

78. Description: This Option is based on the current structures of the WBG AM and the ADB AM. On the compliance side, it would have a full-time chair and 2 additional panelists, a compliance manager, staff and consultants sufficient to handle increased caseload that would come from combining WB and IFC/MIGA cases. Panelists would also serve as a senior oversight and guidance function for staff, and lead presentation of reports to the Board. The Panel chair could be resident at WBG, serving a single 5-year term. Other panelists could be non-resident and on salary or retainer (not paid per diem for case work), all approved by the Board.<sup>41</sup>

79. The dispute resolution (DR) function would be led by a Director, equivalent in seniority to Panel Chair, with staff and consultants sufficient to handle caseload.<sup>42</sup>

80. This structure, similar to the other Options, would include a single Web portal for WBG complaints

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<sup>41</sup> The IPN's view is that the Chair position should continue to rotate among the panelists, to avoid creating a hierarchy among them. The Task Force view is that the Chair role requires specific managerial skills and that maintaining the Chair in place over a 5-year term would offer greater managerial and administrative effectiveness than a rotating chair. Given the likely caseload and staffing of the compliance function in an integrated IAM, the Task Force view is that this benefit outweighs the cost of any loss of equality among the panelists.

<sup>42</sup> It is important to note that the ADB AM is structured with the head of the dispute resolution function (the Special Project Facilitator), reporting to the ADB President, while the head of the Compliance Review Panel reports to the Board. This reporting arrangement could be an option for the WBG AM, but such an arrangement would reduce the independence of the dispute resolution function from management and could be considered a regression in comparison to the current WB AM Resolution and CAO Policy. The ADB AM's current SPF reporting line is under review as part of the ongoing ADB AM Policy Review; having the SPF report to the Board is an option under consideration. See Clark, A. 2026 ["Presentation on Final Study Report TA-10521 REG: Supporting Stakeholder Engagement and Awareness for Strengthening ADB's Accountability Mechanism." p.23 \(Manila: ADB\).](#)

mechanisms as described above, including IAM, management mechanism (GRS/SEGR as reorganized), INT, etc., with clear, simple guidance on what kinds of complaints should go to each mechanism.

81. The intake function would be led by a senior intake officer with a dual reporting line to Panel chair and dispute resolution head (could be modeled on current CAO intake practice).

82. The advisory function would be operated by a manager who identifies and, when appropriate, pools insights and experience of compliance and DR function. The manager would also have a dual reporting line to the Panel chair and DR director.

83. The advisory function also could coordinate engagement of IAM with management GM(s), to facilitate the development of community of practice and lesson-sharing between the IAM and management GMs.

84. Compliance and DR functions would produce separate budgets. The Panel Chair and DR Director would jointly oversee and apportion the budget for intake and advisory functions.

85. The IAM also could have shared communications, operations, and/or strategy roles and staff. It would be important to work out functional mandates and joint reporting protocols for these functions in detail as part of the design and transition to the Option 2 IAM.

## **Option 2 Transition Process**

86. The transition process would begin with a Board Resolution that establishes the new IAM and enables recruitment of IAM Compliance Panel Chair and DR Director. The Resolution would include principles/key policy elements to guide policy development.

87. Following the approval of the Board resolution, the Board would oversee the process of recruiting and selecting the new heads of Compliance and Dispute Resolution.

88. The IAM heads' appointment process and term would be aligned with those of the current CAO DG (i.e. selection by a panel including Board members and Board-approved civil society and business representatives with CODE, CAO and management input, nomination by the President and confirmation by the Board; for a five-year term).<sup>43</sup>

89. Once in place, the IAM heads would collaborate with legal and management to draft a new IAM Operational Policy ( as with CAO 2021 Policy); to be approved by the Board. This policy would align with key elements of policy included in the Board resolution establishing the new IAM.

90. Until approval of new IAM policy, the current IAMs would continue to operate as-is. In parallel, the

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<sup>43</sup> The Task Force notes that there are pros and cons to allowing renewal of the VP/DG for a second term. ADB AM's Panel chair is appointed for a single, non-renewable 5-year term; the Special Project Facilitator is appointed for a 3-year term which may be extended by 2 years. The AfDB IRM's Director is appointed for a single 6-year term. EBRD IPAM's head is appointed for a 4-year term, renewable once. IDB MICI's Director is appointed for a 5-year term, renewable once. This is an important governance question that balances the benefit of providing continuity of proven IAM leadership in a second term with the risk of perceived conflict of interest in the first term of the IAM head. Using a multi-stakeholder panel to decide on renewal of the WBG IAM head(s) could mitigate the risks.

new IAM would get ready to operate. New Panel Chair and DR director would recruit staff and set up administrative systems. Additional Compliance panelists could be nominated by Compliance Panel chair and be Board-approved<sup>44</sup>

91. The following actions should be taken to minimize disruption of staffing and case management during the transition:

- The TORs for the IAM heads should emphasize that maintaining and maximizing continuity among current staff and staff functions is critical for several reasons: i) the major workload will focus on existing cases being handled by existing staff; ii) new cases will require the same highly-valued skill set that is difficult to replace; and iii) the working presumption should be that most current job titles and descriptions will require only minor adjustments.
- New IAM heads should be prepared for a possible increase over time in the volume of complaints/requests and begin to oversee the updated administrative systems as soon as possible, including by working with IT unit
- New IAM heads should highlight that any redundancies due to combined managerial or skill set functions does not necessarily equate to a reduction in overall workforce, given the merger does not lead to a reduction in the existing portfolio.
- IAM heads should make clear to current IAM staff that they are urged to apply for any newly created positions in the new IAM.

92. The post-transition IAM structure and policy should be reviewed within 5 years after initiation, and at least every 5 years thereafter. An early review at the two-year mark could provide an opportunity for addressing implementation challenges and recognizing successes.

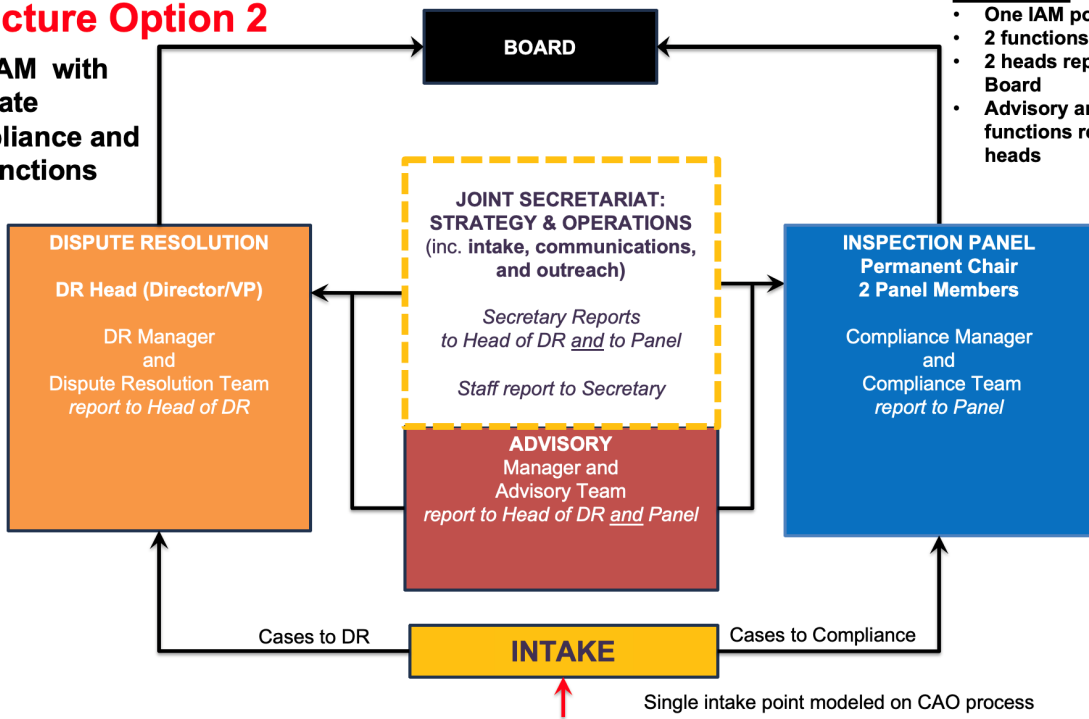
93. Post-approval, ongoing cases transfer to the new IAM, but are managed according to the IAM policy/resolution in effect at the time they were determined eligible.

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<sup>44</sup> The IPN's view is that the Chair should not nominate the other panelists, in order to maintain equality among all panel members. As noted above (see footnote 41), the Task Force believes that there is greater managerial value in a permanent, rather than rotating Chair. By the same logic, the Task Force view is that that the Chair should have managerial authority over the other panelists, starting with the authority to nominate them. The managerial role of the Chair should not prevent the panel from operating collegially in its work on compliance cases.

## Structure Option 2

One IAM with separate Compliance and DR functions



### Key features

- One IAM policy
- 2 functions
- 2 heads reporting to Board
- Advisory and support functions report to both heads

**Option 2: Pros and Cons**

Criteria	Pros	Cons
Effectiveness	<ul style="list-style-type: none"> <li>Enables IAM to serve full range of WBG operations, including joint public-private operations</li> <li>Policy could align the IAM with peer IAM good practices</li> <li>Could reduce confusion and enhance accessibility</li> </ul>	<ul style="list-style-type: none"> <li>Two units and two leaders for the IAM could make Board reporting and accountability confusing and conflictual compared to a single unit and single head</li> <li>Potential challenge in managing intake and transfer of complaints between compliance and dispute resolution units</li> <li>Potential challenges to administrative effectiveness in co-management of shared services (intake, advisory, strategy, communications)</li> </ul>
Cost-effectiveness	<ul style="list-style-type: none"> <li>Likely to improve cost effectiveness by consolidating IAM staffing under the two functions,</li> <li>Higher utilization rates for full-time staff, e.g., use of staff across public and private, could reduce costs per case</li> <li>Total IAM cost is still likely to be driven by caseload; could increase or decrease depending on greater accessibility; proactive management responses, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Creates some additional management and administrative costs/redundancies</li> </ul>
Non-regression	<ul style="list-style-type: none"> <li>Harmonization as recommended would not be regressive</li> </ul>	<ul style="list-style-type: none"> <li>Risk of regression if new policy departs from established IAM good practices</li> </ul>
IAM independence	<ul style="list-style-type: none"> <li>Maintained and potentially enhanced by new policy including key elements</li> </ul>	<ul style="list-style-type: none"> <li>Risk of loss of independence if new policy departs from established IAM good practice</li> </ul>
WBG reputation for effective IAMs	<ul style="list-style-type: none"> <li>Maintained/enhanced via portal and policy consistent with IAM good practices</li> </ul>	<ul style="list-style-type: none"> <li>Potential risk if policy is not aligned with established IAM good practices, and/or if operation of 2-unit IAM creates internal competition or confusion with external stakeholders</li> </ul>

94. Overarching these pros and cons, it is important to note that IDB used this structure for its IAM (the Independent Consultation and Investigation Mechanism, MICI) from 2010 to 2012, and implementation was problematic. It resulted in conflict and confusion, requiring mediation by the Board to address competing interests of the two functions.<sup>45</sup> The IDB Board replaced it with a pyramidal structure that appears to be functioning well. The current WB AM structure with separate compliance and dispute resolution leadership also has encountered friction, though significantly reduced after the WBG

<sup>45</sup> See IDB Office of Evaluation and Oversight 2012, “[Evaluation of the Independent Consultation and Investigation Mechanism](#),” (Washington, DC: IDB).

AM Resolution (2025) eliminated the AM Secretary role and structure in place from 2021 to 2024. The ADB AM also uses a two-head structure and does appear to function without conflict. However, the ADB AM's dispute resolution function (OSPF) reports to the President and has a separate budget allocation process from the Board-led allocation for its compliance function (CRP); this arrangement may reduce tension over budget but also limits the independence of the OSPF from management. The ADB AM's policy is under review, and it is not clear whether the current structure will be maintained.<sup>46</sup>

**Option 3: “Pyramidal Structure”: an Integrated IAM with a VP/DG Overseeing Compliance, Dispute Resolution and Advisory Functions. Possibility for Incorporation of an Expert Panel to Support the Compliance Function.**

95. Description: In this option, the VP/DG would oversee the compliance, dispute resolution and advisory functions, as well as strategy, communications, finance and administration. This is the current structure of CAO, IDB MICI, AfDB IRM and EBRD IPAM). In terms of leadership, it also is aligned with other WBG accountability units headed by a VP (IEG, INT, GIA).

96. The VP/DG's appointment process and term would be aligned with those of the current CAO DG (i.e. selection by a panel including Board members and Board-approved civil society and business representatives with CODE, CAO and management input, nomination by the President and confirmation by the Board; for a five-year term).<sup>47</sup>

97. The VP/DG would be supported by a Strategy and Operations manager, along with managers overseeing the Compliance, Advisory, and Dispute Resolution functions and staff.

**Option 3a: No compliance panel**

98. The structure described here could operate with a compliance manager, staff and consultants, without the use of a standing panel of experts. This is the current CAO approach to compliance. The IAM would hire expert consultants on a case-by-case basis, depending on the substantive expertise needed.

**Option 3b: Compliance expert panel reporting to the DG and supporting the compliance function**

99. This option adds an expert panel to support the compliance function. The rationale for this option is that the Board may find it valuable to supplement the compliance function with a standing panel of experts of high stature, acting as strategic advisors on compliance processes and reporting to the VP/DG. The primary value would be to give the Board and the VP/DG additional assurance of the quality of compliance findings and recommendations, particularly in highly complex and/or controversial cases.<sup>48</sup>

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<sup>46</sup> See Clark 2026, op.cit., pp.23-25.

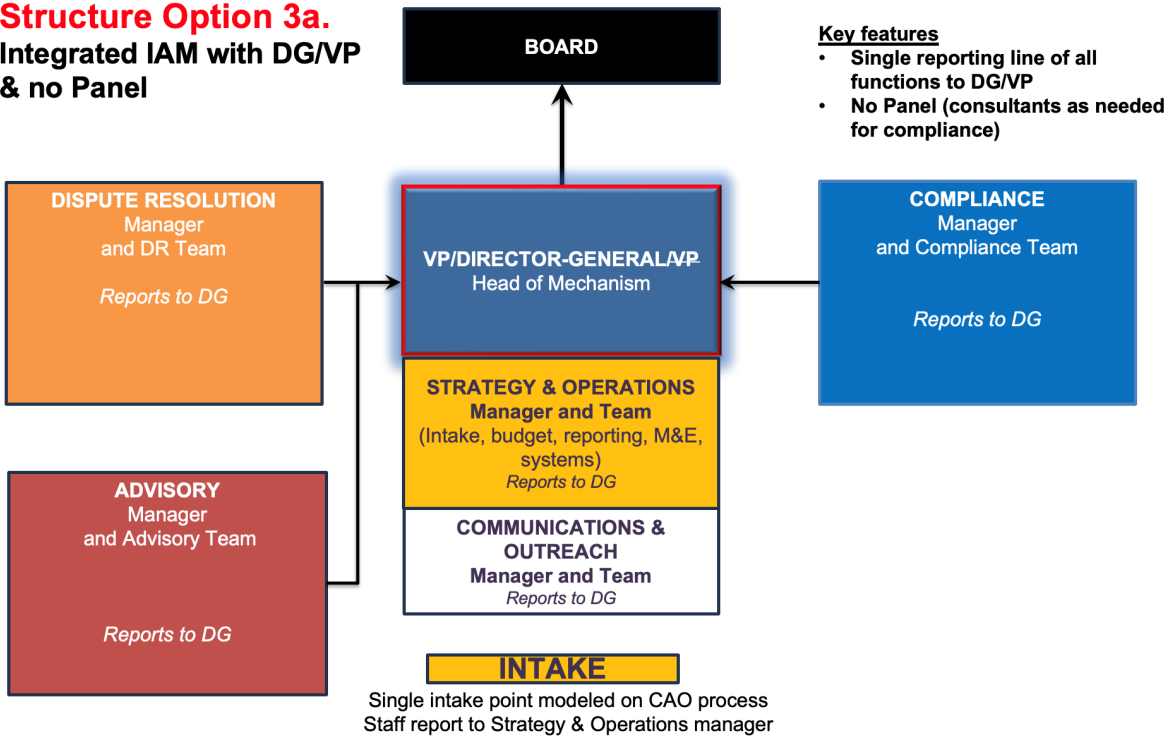
<sup>47</sup> See footnote 43 above regarding term renewability pros and cons.

<sup>48</sup> The IPN favors a variant of Option 3 in which the 3-member panel is preserved, with a rotating chair, and the chair of the panel serves as the head of the IAM. The Task Force considers this option managerially unworkable and problematic as an elevation of the compliance function to leadership of the IAM as a whole. See also the ERT's rejection of this option (2024, op.cit., para.78), concluding that “the management demands of the pyramid structure would be significantly greater than those of the compliance function itself and would require the Panel Chair to be primarily dedicated to management responsibilities. In addition, with its long history of recognized leadership in compliance and its ongoing involvement in conducting investigations, it would be very difficult for the IPN Chair to establish the perception of neutrality in supervising both the compliance and dispute resolution functions.”

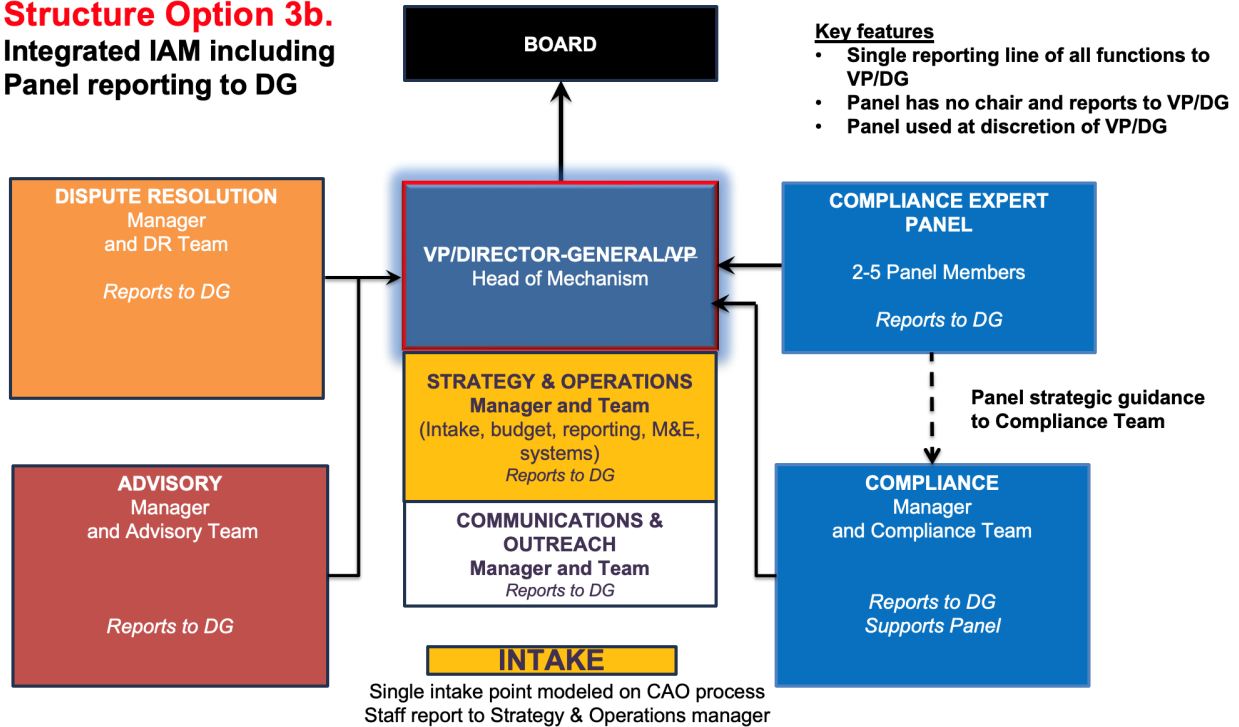
100. If this option is pursued, it creates a significant challenge: the need to ensure clarity of roles and authority to minimize the risk of misalignment or conflict between a high-stature panel and the VP/DG. There are several organizational design options to mitigate this risk:

- Make it clear that panel members are subordinate to the VP/DG, and that the VP/DG has final authority to initiate investigations, and final clearance authority for all compliance reports.
- Give the VP/DG the authority to nominate panel members, to be confirmed by the Board.
- Give the VP/DG the authority to nominate 2-4 panel members, each serving terms of 3-5 years, to allow the VP/DG some flexibility to add and rotate panel members in response to changing needs for expertise.
- Give the VP/DG the authority to select and direct panel members to support individual cases, whether as individuals or as a group. Support could range from review of TORs, findings and draft recommendations to direct participation in field missions, or leadership of the full process in a particular case.
- Conversely, make it clear that there is no requirement for the IAM to use panel members on a case, to promote effective use of the panel.
- Give the VP/DG the authority to determine whether and how panel members participate in presentation of investigation reports to the Board.

101. While these organizational design features and variants could substantially mitigate the risk of conflict, they cannot guarantee that conflict will not occur. The selection of VP/DG as leader, and the selection of Panel members, will also be important in promoting good professional and interpersonal relations.



**Structure Option 3b.  
Integrated IAM including  
Panel reporting to DG**



**Option 3 Transition process:**

102. Board Resolution establishes the new IAM and enables recruitment of the IAM VP/DG.
  - Resolution could include principles/key policy elements that should be reflected in the IAM policy.
  - IAM Policy developed by a working group co-chaired by IAM VP/DG and WBG Mgt (as with CAO 2021 Policy).
  - Policy must be aligned with Board resolution.
  - Policy is approved by the Board.
  - Until approval of new IAM policy, a) current IAMs operate as is; and b) new IAM gets ready to launch. The following actions should be taken to minimize disruption of staffing and case management during the transition:
    - New VP/DG TOR should emphasize that maintaining and maximizing continuity among current staff and staff functions is critical for several reasons: i) the major workload will focus on existing cases being handled by existing staff; ii) new cases will require the same highly-valued skill set that is difficult to replace; and iii) the working presumption should be that most current job titles and descriptions will require only minor adjustments.
    - New VP/DG should be prepared for a possible increase over time in the volume of complaints/requests and begin to oversee the updated administrative systems as soon as possible, including by working with IT unit
    - New VP/DG should highlight that any redundancies due to combined managerial or skill set functions does not necessarily equate to a reduction in overall workforce, given the merger does not lead to a reduction in the existing portfolio.
    - VP/DG should make clear to current IAM staff that they are urged to apply for any

- newly created positions in the new IAM.
- If compliance panelists are to be a feature of the IAM, they are nominated by VP/DG and approved by the Board.

103. Once the new IAM Policy is approved, ongoing cases transfer to the new IAM, but are managed according to the pre-existing IAM policy/resolution in effect at the time they were determined eligible.

104. The post-transition IAM structure and policy should be reviewed within 5 years after initiation, and at least every 5 years thereafter. An early review at the 2-year mark could provide an opportunity for addressing implementation challenges and recognizing successes.

### Option 3 Pros and Cons

Criteria	Pros	Cons
Effectiveness	<ul style="list-style-type: none"> <li>● Single policy enables IAM to serve full range of WBG operations, including joint public-private operations</li> <li>● Policy could align the IAM with peer IAM good practices</li> <li>● Single IAM could reduce confusion and enhance accessibility</li> </ul>	<p>Option 3a:</p> <ul style="list-style-type: none"> <li>● Compliance handled by Manager and staff, utilizing consultants, may be seen by some as less authoritative than structure with Board-confirmed Panel (Option 3b)</li> </ul> <p>Option 3b:</p> <ul style="list-style-type: none"> <li>● Use of Board-approved Compliance Panel could create tension between Panel, IAM VP/DG and Compliance lead unless roles and responsibilities are very clearly specified and agreed.</li> <li>● Panel could complicate clearance of compliance reports, adding time and complexity.</li> </ul>
Cost-effectiveness	<ul style="list-style-type: none"> <li>● Likely to improve cost effectiveness by consolidating IAM staffing under functions</li> <li>● Higher utilization rates for full-time staff, and use of staff across public and private, could reduce costs per case</li> <li>● Total IAM cost is still likely to be driven by caseload, which could increase or decrease depending on e.g. greater accessibility; more proactive responses by management, etc.</li> </ul>	<p>Option 3b:</p> <ul style="list-style-type: none"> <li>● If the Compliance Panel is incorporated, the role of Panel vis. full time compliance staff would need to be calibrated to ensure cost-effectiveness</li> </ul>
Non-regression	<ul style="list-style-type: none"> <li>● Harmonization as recommended would not be regressive</li> </ul>	<ul style="list-style-type: none"> <li>● Risk of regression if new policy departs from established IAM good practices</li> </ul>

Criteria	Pros	Cons
IAM independence	<ul style="list-style-type: none"> <li>Maintained and potentially enhanced by new policy including key elements</li> </ul>	<ul style="list-style-type: none"> <li>Risk of loss of independence if new policy departs from established IAM good practice.</li> </ul> <p>Option 3a:</p> <ul style="list-style-type: none"> <li>CAO DG role has been viewed as independent, but some have argued that a three-member Panel can support each other and strengthen independence.</li> </ul>
WBG reputation for effective IAMs	<ul style="list-style-type: none"> <li>Maintained/enhanced via portal and policy consistent with IAM good practices</li> </ul>	<ul style="list-style-type: none"> <li>Potential risk if policy is not aligned with established IAM good practices</li> </ul> <p>Option 3b:</p> <ul style="list-style-type: none"> <li>Conflict between VP/DG and Panel could create reputational risk</li> </ul>

### Pros and cons of having a Panel

105. During deliberations with the Board, the Task Force was requested to consider the impact of the potential transition away from the current IPN Panel and how to mitigate potential adverse impacts. The impact of the potential change depends on what would replace it. The IPN Panel is the original MDB IAM and has been a leader in the field. It has served the World Bank well and many articles and events have made its importance clear. However, similar points can be made regarding the stature and significance of CAO in the private sector context and in the IAM community. Both the IPN and CAO have critical roles in supporting the WBG reputation and, as has been stated, its immunities.

106. The Panel offers the Board a standing body of highly reputable experts. Its members are available over a staggered five-year term, and Panel reports bear their three names. This arrangement helps support their findings. In addition, having three Panel members allows for different geographic and skill mixes.

107. However, we believe there are good reasons why the AfDB, IDB, and EBRD chose to follow the CAO model, and ADB also utilizes a single head approach (unlike the rotating chair arrangement of the IPN Panel, the Chair of the ADB AM Compliance Review Panel does not rotate, and is appointed to a 5-year term).

108. From an effectiveness standpoint, both the CAO and IPN have managed their compliance investigation caseload in a generally effective and efficient manner. CAO's efficiency is evident in the large caseload that it has generally handled in a timely manner, despite a significant backlog that built up during Covid. It has well-developed case and organizational management systems, as evidenced in its workplan presentations to the Board and in its ongoing, systematic use of monitoring and evaluation tools and independent reviews.

109. Both the CAO and IPN have handled an array of challenging and precedent-setting cases in recent years and there is no evidence that the CAO DG's independence or the quality of its compliance reports are any less than those of the three-member Panel. The CAO structure also provides the Board with a reporting structure along the lines of WBG IEG, GIA, and INT. This reporting benefits from the fact that

the DG does not rotate and can provide more consistency in dealing with the Board, Management and Staff. Hence, there have been three CAO DGs since 1999, while there have been fifteen IPN chairs since 1993.

110. In the view of the Task Force, the Panel’s investigations and administration benefited when the Panel was managed by a high level former Bank staff member, experienced in development finance operations.<sup>49</sup> In this respect, another advantage of the CAO structure is the size and professionalization of the managerial structure, allowing for continuity and coherence among the three managers of the branches of compliance, DR, and advisory, and also overseen by a professional manager of operations and strategy. From an institutional accountability standpoint, this also provides the Board more leadership continuity and less leadership turnover.

111. Should Option 3A be chosen, we would also recommend a standing roster of experts (not a formal panel, with individuals available to support the compliance team as needed) who would remain in place for a five year period, renewable for one five year period. To mitigate the risks that roster experts would not be available when needed, there are several measures that can be considered to provide the appropriate incentives, including the use of a retainer system.

### **Task Force Assessment of the Three Structural Options**

112. The Task Force Terms of Reference are forward looking. We were not asked to assess the status quo in depth, and we were asked to make recommendations about whether and how the IAMs could integrate. Moreover, we were asked to consider a “version 3.0” of the IAM(s), with renewed WBG leadership on accountability.

113. Clearly, the status quo is an option, and avoids the work that is associated with any change process. As we noted in our assessment of the IAMs’ current effectiveness, there is not a crisis that must be addressed through integration. However, the Task Force sees opportunities to promote a more effective and efficient approach to institutional accountability through integration that would go significantly beyond the status quo. Opportunities for improvement exist within each of the Options we lay out, and there can be cross-cutting benefits to integrating IAM expertise and experience across the public and private sectors. In addition, as we noted in our considerations of the One WBG initiative, there are strong institutional factors favoring integration.

114. Not advancing integration raises the likelihood for continued Board-required actions to choose between two compliance systems as was the case in Bhutan hydro. The Task Force recognizes the potential value for some continuing differentiation between public and private sector contexts in WBG projects and business activities, but also notes that no other MDB has separate IAMs for its public and private sector investments, or significantly different policy provisions within its IAM for the public vs. the private sector.

115. Therefore, given the goals the Board has set out for integration of the WBG IAMs, and the pros and cons associated with each of the three options, the Task Force’s assessment of the options is as follows.

116. Option 1, continuing to operate three IAMs with a single intake portal and harmonized policies, would be an incremental advance on the status quo. It is not clear that this option aligns the accountability function of the IAMs as well as it could with the overall direction of the One World Bank Group initiative

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<sup>49</sup> GIA (2025, op.cit.) notes numerous areas for improvement in IPN and DRS administrative and performance evaluation systems. IPN and DRS are implementing a number of GIA-recommended improvements.

toward the integration of public and private sector operations. However, if the actual proportion of integrated investments remains low relative to ongoing public and private sector investment, the argument for a fully integrated IAM may be less compelling. With regard to the role of the Board, maintaining three separate IAMs would mean that the Board continues to oversee three heads, receive separate reports from each IAM, and deal with any ongoing frictions or divergences among them.

117. Option 2, creating an integrated IAM to handle complaints about both public and private sector investments, with separate and co-equal heads of a compliance and dispute resolution function, could align well with the One World Bank Group initiative. However, it carries real risks of conflict between the two heads, and also maintains two separate, ongoing entities for the Board to supervise, with an advisory, intake and other supporting functions between the two.

118. Option 3, creating an integrated IAM with a single head, has significant advantages over the other two options, and also is well aligned with the structures of three of the four comparison IAMs (IDB MICI, EBRD IPAM, and AfDB IRM). It would meet the public-private integration goal, simplify Board reporting and oversight, and also could deliver cost efficiencies through a single management and administrative system. However, much would depend on the selection of the VP/DG and that individual's ability to lead a large and complex IAM. The option of adding a compliance panel to this structure, as noted above, could provide the Board with additional quality assurance on complex/controversial compliance cases, but at the risk of additional complexity, cost, and friction between Panel members, the VP/DG, and the compliance manager. This risk can be mitigated but it cannot be eliminated.

### **C. Policy harmonization options and recommendations**

119. Whichever structural option is selected, IAM policy harmonization also should be considered. Currently, the three IAMs operate with different policy frameworks (the 2025 Board Resolution for the AM including the IPN and DRS, and the 2021 CAO Policy). There are significant differences in key areas, including eligibility/admissibility, opportunities for complainant choice, timelines for dispute resolution, the conduct of compliance investigations, and monitoring of MAP implementation, among others. Considering these policy differences will help all stakeholders in the move toward a more coherent accountability system for the WBG.

120. The Task Force ToRs include this key principle to guide the Task Force in considering options for policy harmonization:

- No regression of policies and mandates while taking care to keep the strengths of each mechanism and not weaken accountability.<sup>50</sup>

121. The ToRs also include the principle of enhancing the leadership of the WBG IAMs in the field of accountability, and the directive to benchmark the policies and operations of the WBG IAMs against peer IAMs.<sup>51</sup>

122. While acknowledging these principles and directive, the Task Force notes that the Board could choose one of the structural integration options, establishing a new policy for the new IAM's structure and governance, and also maintaining all existing differences between IAM policy provisions applied by

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<sup>50</sup> World Bank 2025, "Terms of Reference, Task Force to Assist in the Integration of WBG Independent Accountability Mechanisms," para. 7 (bold text in original).

<sup>51</sup> Ibid., paras. 7 and 8.

the AM to public sector projects, and those applied by CAO to private sector investments and business activities. This would be a “no regression” option with regard to policy harmonization.

123. There is no necessary correlation between the structural integration option chosen and a specific set of IAM policy provisions. Both analytically and as a practical matter, it would be possible either to continue operating the current IAMs with their existing policies, and only create a common Web portal for them (structural option 1 without policy harmonization); or to create a structurally integrated IAM that would apply different policy provisions to public and private sector cases, using current AM and CAO policy provisions as the basis for that differentiation (option 2 or 3 without public-private policy harmonization).

124. There are pros and cons to choosing structural integration without harmonizing public-private sector differences in policy provisions. The main pros are adherence to precedent; avoidance of potential conflict among Board, management and IAM(s) regarding specific policy issues; and easing the process of change by not changing policy at the same time as structure. All of these are legitimate reasons to limit the policy harmonization effort, or to sequence it to come after a period of time operating with structural integration.

125. The cons of this approach relate to the aspiration stated in the Task Force ToR for enhancing the leadership of the WBG in the field of accountability, to clarity and fairness in the eyes of external stakeholders involved in IAM cases, and to the justification for public vs. private sector distinctions for specific IAM functions. Further, as noted in the discussion of One WBG integration, the maintenance of public-private policy differences complicates the use of the IAM(s) in the context of PPPs. There is also an efficiency loss for the IAM to have to operate with two sets of procedures, though this is not as significant a consideration.

126. If the WBG seeks leadership in the field of accountability, it will need to consider the way that policies of comparable MDB IAMs have evolved, and the learning reflected in that evolution. For project-affected people bringing complaints, it is not obvious why the nature of project finance or the public vs. private sector identity of the borrower or client should lead to significantly different accessibility of the IAM, or to different treatment of key aspects of the dispute resolution or compliance processes. While there may be legitimate reasons for structuring the compliance process differently for public and private sector cases, there is less justification for the dispute resolution process, and it is not obvious why some aspects of the advisory function should be treated differently for private vs. public sectors.

127. With these pros and cons of policy harmonization in mind, the Task Force suggests that the Board consider a phased process, starting with a resolution that would enable structural integration, and including in that resolution some guidance on policy harmonization, retaining some IAM policy differences in the treatment of public and private sector cases, and not seeking to address all details of policy. The Board could delegate further policy development to the IAM(s) and management, by authorizing a joint IAM-management task force to develop/harmonize IAM policy(ies), and then review and approve the proposed IAM policy(ies).

128. The Task Force recommends that the Board provide some policy guidance as part of a resolution on a new IAM or harmonized IAMs. The resolution could focus only on key policy elements needed to:

- uphold the non-regression principle

- maintain and enhance WBG leadership in the field; and
- address concerns of Board members regarding some public sector precedents that may need to be maintained.

129. The Task Force has identified several policy elements that the Board should consider in order to uphold the principles and aspirations it has stated. The Task Force has benchmarked these elements against the policies of four peer IAMs to highlight the direction of policy that would be consistent with the aspiration for leadership on accountability, while acknowledging legitimate reasons for respecting established precedents within the WBG.<sup>52</sup> Those policy elements include:

- Eligibility for an IAM response
- Complainant choices
- Dispute resolution timeframes
- Compliance investigation process, including authority to initiate investigations; provision of recommendations to address non-compliance; and monitoring of MAP implementation
- Advisory function

130. There are other policy elements that are not fully aligned across the three WBG IAMs. However, the Task Force has limited its focus to the policy elements that are most different between the WBG IAMs, and has suggested approaches to ensure non-regression while respecting valid public-private sector differences.<sup>53</sup>

**D. The Task Force recommends the Board consider the following with regard to policy harmonization:**

**1. Eligibility (“admissibility” for IPN)**

131. The first step in responding to a complaint (after the administrative step of acknowledging receipt) is to determine whether the complaint meets the IAM’s criteria to be eligible for a response. In addition, eligibility requirements are generally designed to make it simple for potentially affected people to submit complaints, so that the submission process itself does not create unnecessary barriers to access. Policy harmonization at entry is highly recommended to help create a coherent, consistent approach to accountability, and to avoid a situation in which a complaint about a very similar issue (e.g. impacts of a dam) must meet one set of eligibility criteria if the dam is financed by the WB, and another if it is financed by IFC or guaranteed by MIGA.

132. The eligibility requirements of most IAMs are mainly designed to ensure that the resources of the IAM are devoted to responding to complaints that are relevant to its mandate, by determining whether that the allegations made in the complaint relate to an investment of the MDB (with some variation in practice regarding pre-approval and post-exit situations), and address issues within the mandate of the IAM

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<sup>52</sup> In considering the policies of the other MDB IAMs, the Task Force has given somewhat more weight to the IAM policies that have been updated more recently: the AfDB IRM Policy (2021) and the EBRD IPAM policy (2019), relative to the older policies of the IDB MICI (2015) and the ADB AM (2012, currently under review). The newer policies reflect the evolving consensus on good practice in the IAM community, as well as issues and practices specific to each MDB and its IAM.

<sup>53</sup> The Task Force focus on these five issues reflects the excellent joint work of the WBG IAMs to identify key similarities and differences in their policies. See CODE2025-0031. Comparative Analysis of CAO, the Panel and DRS Accountability Processes. May 28, 2025.

(generally E&S issues, and not issues of procurement, fraud or corruption). This determination is separate from any determination of a) whether there is potential non-compliance; or b) what response to the complaint is appropriate.

133. Currently, the IPN has a more complex set of admissibility requirements and actions than most other IAMs, while CAO’s eligibility requirements and actions are aligned with those of most other IAMs. With any kind of integration, it could be confusing for complainants, many of whom do not know whether a project is financed by the private or public sector, to have to differentiate the manner of filing their complaints. In this context, harmonization for the WBG IAMs should aim to:

- make the process of submitting a complaint as simple as possible for complainants while providing the information needed to determine eligibility, and
- allow the IAM(s) discretion in determining eligibility in cases where the complainant has not yet brought the complaint to management.

**Table 6: Selected MDB IAM Eligibility/Admissibility Criteria**

	IPN 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM (2021)
<b>Prior engagement with management</b>	Complainant required to: a) explain the steps already taken to deal with the issue b) specify actions taken to bring the issue to the attention of management, and management’s response	Complaint asked to describe any prior good faith efforts with IFC/MIGA management and/or the client/sub-client, and if not, why not	Complaint referred to operations if no prior engagement	Complaint must describe prior efforts with Management or explain why not possible.	Complaint must describe prior efforts with Management or explain why not possible •If no satisfactory explanation, option to suspend; refer to management (45 days)	Complaint must describe prior efforts with Management or explain why not possible. •If no satisfactory explanation, option to suspend; refer to management (45 days)
<b>Required allegations</b>	a) Allegation of harm b) Allegation of actions or omissions of the WB	Allegation of harm	Allegation of harm (plus allegation of non-compliance if complainant requests CRP)	Allegation of harm potentially linked to non-compliance	Allegation of harm	Allegation of harm

134. The Task Force recommends that the Board align eligibility policy for the WBG IAM(s) with the leading practices among the four comparable MDB IAMs. Specifically:

- i. The complaint should be required to allege environmental or social harm related to an active project. It should not be required to allege non-compliance.<sup>54</sup>
- ii. The complainant should either have made a good faith effort to engage with management and/or the borrower/client to resolve the problem, or explain why not.<sup>55</sup> The complainant should not be required to have engaged with management or to show that the complaint had been brought to management attention.<sup>56</sup> The complainant should be required to explain the basis for fear of retaliation or other compelling reason for not having engaged with management to resolve the problem.

135. The WBG IAM(s) should have discretion to determine how best to proceed in situations where the complainant provides an explanation of why the complaint has not been brought to management or the client/borrower (e.g., fear of retaliation). The IAM(s) could decide, with the complainant’s consent, to refer the complainant to management, or to decide that the complaint is eligible (assuming it meets all other eligibility criteria). In cases where the complainant has not engaged with management and the IAM determines the complainant is eligible, the IAM should inform management why it has not referred the complaint to management. In addition, if the complainant has previously worked with management and resolved some issues, the IAM(s) should consider whether there are still relevant, outstanding issues.

136. In making this recommendation, the Task Force acknowledges that it could lead to a somewhat higher number of admissible/eligible complaints on public sector projects. However, combined with the Web portal and protocols for better coordination and communication between management GMs and the IAM(s) at intake, it also is possible that some public sector complaints initially directed to the IAM(s) could go to management. The benefits of allowing the complainant simply to allege harm related to the project, and allowing the IAM greater flexibility to consider the specific concerns of the complainant with regard to engaging management, seem to be more significant than the possibility of a somewhat higher number of admissible/eligible complaints.

137. There is mixed practice among the other IAMs regarding the minimum number of complainants.<sup>57</sup> A “harmonize up” approach for the WBG IAM(s) would allow single individuals to file complaints regardless of whether the investment in question is in the public or private sector. A non-regression approach would maintain the requirement for two or more complainants for public sector complaints.

138. In addition, only the IPN and ADB AM require an exception for a non-local organization (i.e. one based outside the complainant’s country) to represent requesters/complainants, and only IPN requires the Board to approve such an exception.<sup>58</sup> (Note that this issue is not about the eligibility of extra-territorial complaints; it only addresses the question of representation of complainants who are affected within their own borrower country.) To be consistent with the non-regression principle on this point, IAM policy could

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<sup>54</sup> The IPN indicates that in practice it does not enforce the requirement to allege non-compliance; nevertheless, this requirement appears in the WBG AM Resolution (2025 op.cit., para. 17).

<sup>55</sup> All of the IAMs except IPN and ADB AM allow the IAM discretion to consider such explanations. IPN requires that the complainant show that the issues have been brought to management’s attention and that management has had reasonable opportunity to respond; ADB’s AM requires the complainant to have engaged with management.

<sup>56</sup> If the complainant asserts that the problem has been brought to management attention, the IAM should verify that assertion with management.

<sup>57</sup> IPN, ADB AM, and IDB MICI require 2 or more complainants; CAO, AfDB IRM, and EBRD IPAM allow single complainants; CAO will not accept working/employment conditions complaints from single individuals unless the issues raised could be systemic.

<sup>58</sup> IPN requires Board approval for non-local representation. ADB’s AM requires the AM to approve non-local representation.

either remove the exception requirement for public sector cases, give the IAM rather than the Board the authority to provide the exception, or maintain the requirement for an exception for public sector cases.

139. Finally, with regard to eligibility of complaints about projects not yet approved by the Board, and complaints after closure or financial exit, the existing differences between IPN and CAO eligibility criteria may be useful to maintain, given differences in public and private sector contexts and in WBG leverage with public borrowers vs. private clients.<sup>59</sup> The Task Force notes that the Targeted Review of CAO Policy is examining CAO’s additional eligibility criteria for financial intermediaries, and defers to the Review recommendations on these points.

**2. Complainant choices**

140. Good practice in the IAM community generally supports the principle of informed complainant choice. Notably, all IAMs other than the IPN give complainants the choice between compliance review and dispute resolution prior to making any determination about potential non-compliance. In addition, most IAMs give complainants the choice to transfer issues not resolved in dispute resolution to the compliance function for consideration. This transfer is automatic for the DRS and IPN.

**Table 7: MDB IAM’s Complainant Choice Points**

	IPN and DRS 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM (2021)
<b>Complainant choice points</b>	<ul style="list-style-type: none"> <li>•Option for deferral after admissibility (IPN choice)</li> <li>•DRS offer after Board approves IPN investigation</li> <li>•Automatic transfer to inspection if agreement is not reached by DR deadline</li> </ul>	<ul style="list-style-type: none"> <li>•Referral after eligibility</li> <li>•Deferral after decision to proceed to compliance investigation</li> <li>•Choice of DR or C</li> <li>• Choice to transfer to compliance if DR agreement is not implemented</li> </ul>	<ul style="list-style-type: none"> <li>•Choice of problem solving or compliance after eligibility</li> <li>•Choice to transfer to compliance if problem solving is not satisfactory</li> </ul>	<ul style="list-style-type: none"> <li>•Choice of problem solving or compliance after eligibility</li> <li>•Choice to transfer to compliance if problem solving is not satisfactory</li> </ul>	<ul style="list-style-type: none"> <li>•Choice of problem solving or compliance after eligibility</li> <li>•Choice to transfer to compliance if problem solving is not satisfactory</li> </ul>	<ul style="list-style-type: none"> <li>•Choice of problem solving or compliance after eligibility</li> <li>•Request to transfer to compliance if problem solving is not satisfactory (IRM decision)</li> </ul>

<sup>59</sup> IPN allows requests regarding operations under consideration by management, and requests filed up to 15 months after project closure. CAO does not allow complaints prior to Board approval of a project, and allows complaints up to 15 months after financial exit if a) there are compelling reasons why the complaint could not have been filed earlier and b) after consulting with management, CAO determines that accepting the complaint would be consistent with CAO’s mandate.

141. The Task Force recommends that the WBG IAM(s) give complainants these choices:
- i. Between dispute resolution and compliance, after the complaint is determined eligible but before any determination with regard to authorizing a compliance investigation. The IAM(s) should ensure that complainants have a strong understanding of both options, and should make it clear to complainants that their initial choice is only a first step.<sup>60</sup>
  - ii. Transfer of unresolved issues to compliance after dispute resolution. This should be the complainant's choice if there is no agreement, partial agreement, or an agreement that the complainant believes has not been effectively implemented. After transfer, the IAM'(s)' compliance function will still need to determine whether there is sufficient evidence of potential non-compliance linked to harm before proceeding to a full investigation.
  - iii. Deferral to management during the IAM process, or transfer from management complaints mechanism to IAM.<sup>61</sup>

142. As noted above in the discussion of a common portal for the WBG IAM(s) and management complaint mechanism(s), the Task Force sees value in promoting informed complainant choice between IAM(s) and management complaint mechanisms. The option should exist both at the time when the complainant first comes to the WBG, and during the ongoing work of the IAM(s) or the management complaints mechanism(s). In this report, we use “referral” to mean a decision by the IAM or management GM to send the complaint elsewhere prior to making an eligibility determination, and “deferral” to mean a decision by the IAM to put further processing of the complaint on hold in response to a decision by the complainant to try to resolve the issues directly with WBG management, the borrower and/or client, without the direct involvement of the IAM.

143. For the WBG IAM(s) deferral to management should be possible at any stage of processing an eligible complaint, whether in assessment, dispute resolution, or compliance. Deferral should be based on the complainant's informed choice and management's interest in working with the complainant to resolve the issues raised in the complaint. The IAM should determine the timeframe for deferral based on discussion with the complainant and management, and continue to track the complaint while it is deferred. If the complaint is not successfully resolved during deferral, it should return to the IAM.<sup>62</sup>

144. If a complainant initially chooses the management complaints mechanism, and is not satisfied with the process or results, the complainant should have the option to bring the complaint to the IAM as a new complaint. It should be the responsibility of the management complaints mechanism(s) to inform complainants that they have this choice and to facilitate the transfer of complaints to the IAM for eligibility

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<sup>60</sup> For the complaint to proceed to dispute resolution, the IAM(s) must confirm the willingness of the borrower or client to participate. If the client/borrower is unwilling, then the complainant should have the choice to pursue compliance or close the case. For the complaint to proceed to compliance investigation, the IAM'(s)' compliance function must determine that there is sufficient evidence to merit a full investigation. If not, the case should be closed.

<sup>61</sup> The Task Force notes that the Targeted Review of CAO Policy includes consideration of the referral and deferral provisions in the 2021 CAO Policy, and recommends that the Board also consider the findings and recommendations of the Targeted Review on these points when they become available.

<sup>62</sup> CAO and IPN already have elements of this approach to deferral in place. CAO policy allows CAO to refer complaints to management after eligibility, while keeping them open; it encourages early resolution of complaints at any stage; and it can defer compliance investigations after appraisal while management seeks to resolve the non-compliance issues. IPN allows deferral to management after determining that a request is eligible for a compliance investigation. The approach proposed here broadens these existing provisions into a general authorization for deferral with a defined timeframe and ongoing monitoring by the IAM.

review, and to provide the IAM with information on how the case has been handled.<sup>63</sup>

### 3. Dispute resolution function: timeframes<sup>64</sup>

145. Most elements of CAO and DRS dispute resolution policy are compatible and reflect good practice. Timeframes are a notable exception. CAO policy currently has no set timeframes for dispute resolution, but is operating with “soft timelines” as a good practice.<sup>65</sup> DRS has a deadline of 12 months for resolution of all issues, extendable by a maximum of 6 months, after which all outstanding issues transfer to IPN for compliance investigation. Other IAMs have either discretionary deadlines, or none.<sup>66</sup>

146. Some parties involved in CAO dispute cases have raised concerns about the length of dispute resolution processes; some parties in DRS cases have raised concerns about rigid deadlines adversely affecting the dispute resolution process and outcomes. The Task Force acknowledges the longstanding CAO view that flexibility in DR processes is critical to success, and that complex processes may take several years. It also acknowledges the view of the DRS that firm timelines can drive parties constructively to accelerate negotiation and reach resolution.

**Table 8: MDB IAM’s Dispute Resolution Timelines**

	DRS 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM (2021)
<b>DR Timeframes</b>	•12 months, may extend by 6 months to a maximum of 18 months	•No deadline in policy •Operating practice of bi-annual review (every 6 months) by DG and head of DR	•No deadline	•12 months, Director may extend if progress is being made	•No deadline, expectation of completion within 1 year, with option to extend by agreement among IPAM and parties	•1 year, may extend if progress is being made

147. On balance, and having considered the impact of hard deadlines on the DRS cases the Task Force

<sup>63</sup> The management complaints mechanisms of World Bank, IFC and MIGA are being revised as part of the One World Bank Group initiative, creating an opportunity to harmonize and clarify the relationship between management mechanism(s) and IAM(s). IFC’s Stakeholder Engagement and Response Team had been working with CAO to transfer cases initially received by IFC to CAO as well as manage cases referred from CAO to IFC. No such arrangement has existed between the World Bank Grievance Redress Service and IPN.

<sup>64</sup> The TASK FORCE notes that the Targeted Review of the CAO Policy is also considering the issue of timelines (including dispute resolution timelines), and supports Board consideration of both the recommendations of this TASK FORCE and those of the CAO Policy Review.

<sup>65</sup> This CAO practice is in response to the analysis and recommendations presented in Concentric Alliance 2023, “[CAO: Evaluation of Dispute Resolution and Assessment Processes](#).” Johannesburg: Concentric Alliance. See esp. Sec. 9.2.2, pp. 50-52.

<sup>66</sup> AfDB IRM and IDB MICI have 12-month deadlines, but they may extend the time for dispute resolution if they determine that progress is being made. ADB AM and EBRD IPAM have no deadlines for problem solving (dispute resolution), though EBRD IPAM states an expectation for completion within 1 year, extendable by agreement among IPAM and the parties.

reviewed, as well as the recent evaluation of CAO DR cases that led to the adoption of soft timelines, the Task Force is of the view that the practice of most other IAMs, empowering and requiring the IAM head(s) to review DR cases that are prolonged and giving the IAM head the authority to close cases that are not progressing is an appropriate balance of these considerations.

148. The Task Force recommends codifying a version of the current approach of CAO and most IAMs to dispute resolution timelines into WBG IAM(s) policy, by stating that:

- dispute resolution process timeframes should be developed and agreed by the IAM(s) with the parties; and
- six months after the beginning of the DR process and every six months thereafter, the IAM head(s) should review the process to determine whether sufficient progress has been made to justify additional time, or to end the process. As a good practice if not a policy, additional scrutiny should be placed on DR processes that have gone beyond two years.

#### **4. Compliance function**

149. There are important differences between the IPN and CAO with regard to authority to initiate compliance investigations; provide recommendations to address non-compliance; and monitor implementation of MAPs.

150. Authority to initiate investigations: Currently, IPN recommends investigation to the Board on the basis of its eligibility review (comparable to CAO's compliance appraisal). The Board must approve an IPN investigation before it can occur. In contrast, CAO's DG decides whether a case merits investigation after compliance appraisal by applying a set of criteria, and notifies the Board, but does not need Board approval.

151. Among other IAMs, ADB's Compliance Review Panel (CRP, part of the AM) and IDB's MICI require Board approval to investigate (IDB's Board uses "short procedure" to decide); EBRD's IPAM and AfDB's IRM only notify their Boards. None of the other MDB IAMs makes a distinction between public and private sector investments regarding the decision to investigate or any other element of the compliance process.<sup>67</sup>

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<sup>67</sup> IDB has separate public and private sector E&S policies and standards, but its IAM (MICI) does not have different policies for complaints regarding public and private sector projects.

**Table 9: MDB IAM’s authority to initiate investigations**

	IPN 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM (2021)
<b>Decision to investigate</b>	Requires Board approval (absence of objection procedure)	Does not require Board approval	Requires Board approval	Requires Board approval (“short procedure”)	Does not require Board approval (Board receives C Assessment report for information)	Does not require Board approval (Board receives C Assessment report for information)
<b>Self-initiation</b>	No	Yes under specific circumstances (systemic importance; concerns of severe harm; reprisals)	No	No	No	Yes under specific circumstances (complaint to co-financer; Reputational risk; credible information of harm; reprisal risk; learning opportunity)

152. For the WBG IAM(s), there are two options consistent with the non-regression principle:

- (a) IAM(s) may investigate public and private sector investments with no requirement for Board approval;
- (b) IAM(s) may investigate private sector investments with no requirement for Board approval; Board must approve investigations of public sector investigations, on an absence of objection procedure (this is the current situation for the WBG IAMs).

153. Option (a) would enhance the authority of the IAM(s) with regard to investigation of public sector projects. Option (b) would preserve the status quo.

154. Self-initiation: There is one more important distinction between IPN and CAO in initiating investigations: CAO may self-initiate investigations without a complaint having been filed when specific criteria are met (risk of severe harm; risk of reprisal to potential complainants; potential systemic issues). IPN does not have this authority. Among the other MDB IAMs, only AfDB’s IRM has the authority to self-initiate investigations, also when specific criteria are met (a complaint has already been received by a project co-financer; there is a reputational risk to AfDB; the IRM receives credible information of harm; the IRM is informed that potential complainants face reprisal risk; or there is a learning opportunity).

155. The Task Force notes that CAO self-initiated investigations, though rare, have produced important results, notably in the 2020 Bridge-04/Learn Capital investigation (GBV/CSA in Kenya Bridge schools), and historically (e.g. 2011 compliance audit of IFC investments in financial intermediaries, 2011 investigation of labor issues with Tata Tea investment in India; 2012 investigation of impacts of the Dinant palm oil plantation investment in Honduras).<sup>68</sup>

<sup>68</sup> Since 2008, there have been 8 self-initiated CAO compliance cases (6% of all compliance cases), of which 6 proceeded to

156. There are two options for policy harmonization with regard to self-initiation that are consistent with the non-regression principle:

- (a) If the criteria are met, allow the IAM(s) to self-initiate investigations for both public and private sector projects
- (b) If the criteria are met, IAM(s) may self-initiate investigations with regard to private sector but not public sector investments.

157. Option (a) would enhance the authority of the IAM(s) with regard to investigation of public sector projects. Option (b) would preserve the status quo.

158. Recommendations to address non-compliance: IPN makes compliance findings but the Resolution does not authorize it to provide recommendations to address findings of non-compliance and harm. CAO may make such recommendations on both project-specific issues and systemic issues (pertaining to IFC/MIGA E&S systems and their implementation beyond the individual projects). Three of the four comparable MDB IAMs have the authority to make recommendations on both project-level and systemic issues; only the ADB AM does not (the policy allows ADB management to consult the AM’s CRP on remedial action). All of the other IAMs have the opportunity to provide input on the draft MAP or equivalent remediation plan to their respective managements and Boards.<sup>69</sup>

**Table 10: MDB IAM’s authority to make recommendations to address non-compliance and harm**

	IPN 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM (2021)
<b>Recommendations in investigation reports</b>	No	Yes, on: a) remediation of Project- or Sub-Project-level non-compliance and related Harm, b) steps needed to prevent future non-compliance  • Recommendations take IFC/MIGA Exit into account	No (management may consult CRP on remedial actions)	May include recommendations • Focus is on a) findings and b) systemic issues relating to relevant policy noncompliance	Yes Recommendations address non-compliance at: a) project level b) procedural/systemic levels	May include recommendations on a) remedial changes to policies/systems/procedures; b) operation-specific actions to return to compliance and address harm/potential harm c) redress (financial/non-financial) d) learning/capacity building

159. The Task Force recommends that the WBG IAM(s) be authorized to make recommendations to

investigation.

<sup>69</sup> IDB’s MICI policy is unclear on whether its comments to management on the MAP are explicitly communicated to the Board. The policy states that “the Board will instruct Management to develop, in consultation with the MICI, an action plan and present it for consideration” (IDB MICI Policy, para. 47).

remediate non-compliance and harm on both public and private sector investments, and to provide input on draft MAPs.<sup>70</sup> In order to maximize the value of such recommendations and avoid “in the weeds” disputes between the IAM(s) and management, the Task Force suggests that recommendations focus primarily on the outputs and outcomes that would remediate non-compliance and harm, rather than giving highly detailed recommendations on exactly how management should achieve particular outputs should be achieved.<sup>71</sup> However, there may be situations in which non-compliance can be defined in highly specific, procedural terms (e.g. the EIA was not adequately consulted with specific project affected communities). In such situations, it would be appropriate to specify the procedural action that must be followed to achieve compliance.

160. MAP Monitoring/Verification: Currently IPN may propose to the Board that it verify the implementation of MAP actions at the project level, in cases that meet specific criteria.<sup>72</sup> GIA may verify systemic MAP actions, including implementation of those actions at project level. CAO has a mandate to monitor the effective implementation of MAP actions and report on an annual basis, without prior Board authorization. All the other four IAMs have a monitoring mandate that does not require Board approval.

**Table 11: MDB IAM’s authority to monitor/verify MAP implementation**

	IPN 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM(2021)
<b>Authority to monitor MAP implementation</b>	IPN/GIA verification of MAP implementation requires case-by-case Board approval	Monitors to verify effective implementation of MAP actions	CRP monitors implementation of remedial actions approved by the Board	Monitors implementation of any action plans or remedial or corrective actions agreed as result of Compliance Review	Monitors implementation of approved MAP	Monitors implementation of Board-approved MAP

161. The Task Force understands that the current IPN verification approach is relatively recent, following extensive discussions on this issue during the 2021 Toolkit Review.

162. Depending on future assessment of how this approach is working, the Task Force recommends that the Board consider whether to align the approach to public sector MAP verification with current CAO policy on monitoring, or to maintain distinctions between the policy for public sector MAP verification and private sector MAP monitoring.

163. In any case, monitoring should be limited to assessing the effective implementation of

<sup>70</sup> GIA (2025 op.cit., p.13) recommends allowing IPN to comment on the “suitability and sufficiency” of draft MAPs before Board approval of MAPs.

<sup>71</sup> For example, to address a failure of the ESIA and ESAP to consider a project’s impacts on seasonal migration of indigenous people, the IAM could recommend that management ensure that all land and resource uses associated with seasonal migration are identified, and that land and resource access associated with such migration is restored and protected, rather than recommending that an expert in seasonal migration be hired and a study be conducted.

<sup>72</sup> The criteria are: 1) urgency of redress; 2) risk of repetitive harm; 3) number and vulnerability of project-affected people, 4) complexity of the case, and 5) risk of retaliation against Requesters (AM Resolution, para. 50).

management actions specified in the MAP. In addition, monitoring should have an end point, either when all actions have been effectively implemented or when it is clear that there is no reasonable expectation of further action (this is the current CAO policy).

## 5. Advisory function

164. CAO has a well-established advisory function for which both the Board and IFC/MIGA management are audiences, with the purpose of:

improving IFC/MIGA systemic performance on environmental and social sustainability and reducing the risk of harm to people and the environment. CAO's advisory work provides insights and recommendations on broader environmental and social issues relevant to IFC's and MIGA's work by drawing on CAO experience addressing complaints and good international practice." (CAO Policy para. 147)

165. CAO may initiate advisory work based on its own assessment of E&S lessons learned and issues arising from CAO's work, , and it may also provide advice in response to requests from the Board or management (but not project specific advice.) CAO Policy aims for collaboration in its advisory work:

CAO will seek to identify ways of working collaboratively with IFC/MIGA and other actors as appropriate when developing advisory work, while maintaining its independence. (CAO Policy para. 150)

166. IPN has a more limited advisory mandate:

The Panel may provide advisory services in the form of lessons from its cases through its different reports and publications. The Panel's advisory services shall not extend to providing specific operational guidance, or advice on the merits of a specific Bank policy procedure, directive or similar document. (AM Resolution para. 59)

167. DRS has no advisory mandate, but its current Operating Procedures note that it will facilitate learning through its reports and its meetings with CODE, management and other stakeholders (DRS Operating Procedures para. 30).

168. Other IAMs have a range of advisory mandates and activities: ADB's AM and IDB's MICI are more limited in their advisory work (roughly comparable to IPN), while AfDB's IRM and EBRD's IPAM are more expansive (roughly comparable to CAO).

**Table 12: MDB IAM’s advisory mandates and processes**

	IPN/DRS 2025	CAO 2021	ADB AM (2012)	IDB MICI (2015)	EBRD IPAM (2019)	AfDB IRM (2021)
<b>Advisory Mandate</b>	<p>IPN: advisory services in the form of lessons from its cases</p> <ul style="list-style-type: none"> <li>• No specific operational guidance or advice on the merits of a specific Bank policy, procedure, directive</li> </ul> <p>DRS: discusses outcomes of DR processes and associated topics with Board, Management and relevant stakeholders to facilitate learning (OPs 2025)</p>	<p>Provides advice to IFC/MIGA and the Boards to:</p> <ol style="list-style-type: none"> <li>improve IFC/MIGA systemic performance on E&amp;S sustainability,</li> <li>reduce the risk of harm to people and the environment</li> </ol>	<p>No explicit advisory function</p>	<p>No explicit advisory function</p>	<p>Identify institutional learnings on common challenges; provide constructive recommendations; promote culture of continuous learning</p> <ul style="list-style-type: none"> <li>• May submit formal comments on draft EBRD policies, country and sector strategies</li> <li>• Lessons should: <ol style="list-style-type: none"> <li>relate directly to IPAM’s mandate to resolve problems or ascertain EBRD’s compliance</li> <li>address significant or material issues or trends identifiable through IPAM casework</li> </ol> </li> </ul>	<p>Advise on:</p> <ol style="list-style-type: none"> <li>Systemic improvements in E&amp;S policies, procedures, strategies</li> <li>E&amp;S performance and governance in Operations</li> <li>Meeting borrower/client E&amp;S obligations more effectively</li> <li>Emerging trends from the experience of the IRM and other IAMs</li> </ol> <ul style="list-style-type: none"> <li>• Based primarily on case work</li> <li>• No advice on specific Operations</li> </ul>
<b>Advisory process</b>	<p>IPN and DRS:</p> <ul style="list-style-type: none"> <li>• Annual Report and other publications</li> <li>• Meetings with the Board</li> </ul>	<p>Requests from Board(s)/ mgt; or CAO can initiate</p> <ul style="list-style-type: none"> <li>• CAO collaboration with IFC/MIGA and others <ul style="list-style-type: none"> <li>◦ Consults IFC/MIGA on scope, process</li> </ul> </li> <li>• ‘CAO evaluates impact of advisory work</li> </ul>	<ul style="list-style-type: none"> <li>• Provides lessons via annual reports, contribution to joint evaluation reports, training</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Report may include lessons learned, trends, systemic issues, recommendations from cases</li> </ul>	<ul style="list-style-type: none"> <li>• Lessons should: <ol style="list-style-type: none"> <li>relate directly to IPAM’s mandate to resolve problems or ascertain EBRD’s compliance</li> <li>address significant or material issues or trends identifiable through IPAM casework</li> </ol> </li> <li>• May work with Bank management to document changes</li> </ul>	<p>Requests from Bd or Mgt; or IRM can initiate</p> <p>Management will report on changes as a result of advisory work</p>

169. While there are some disagreements between IFC management and CAO regarding the interpretation of CAO’s advisory mandate, management acknowledges several instances where CAO’s

advisory work has been valuable to IFC and MIGA and to external stakeholders (e.g. input on remedy and IFC's Remedial Action Framework and Approach to Responsible Exit; guidance on project level grievance mechanisms, input to the reviews of IFC's and MIGA's Sustainability Policy, etc.).

170. In harmonizing WBG IAM policies, the Task Force recommends a robust advisory function that spans both public and private sector investments, building directly on the CAO advisory function. In order to strengthen collaboration and positive impact of IAM advice on management, the Task Force also recommends:

- the IAM(s) should ensure that their advisory work draws directly from case experience (while also bringing in analysis and good practices from other contexts);
- Advisory work should not duplicate fundamental or cutting-edge work and good practice tools that WBG management is committed and staffed to do; and
- CODE should engage proactively in discussion of the IAM'(s)' advisory work plan (as it does now for CAO) with both management and the IAM(s). In the event of disagreements between the IAM(s) and management on aspects of proposed advisory work, it could be helpful for CODE to offer its views about what advice CODE and the Board would find helpful, while respecting the independence of the IAM's advisory work from management, and CAO's responsibility for determining the scope of its advisory work.

## **VI. NEXT STEPS**

- March 25: Release of draft report for public consultation
- April: Public consultations at World Bank spring meetings, via webinars, and via receipt of written comments
- May 6: Final report submitted to CODE
- May 20: CODE meeting on final report

## ANNEX 1: TASK FORCE INTERVIEWS AND MEETINGS

### A. External Stakeholders

#	Interview/ Webinars	Topic/Case	Stakeholder Category	Interviewee
1	Interview		MDB	Andrea R. Vargas, (IADB)
2	Interview		Consultant	Claudia de Windt (Inter-American Institute on Justice and Sustainability)
3	Interview		CSO	Margaux Day (Accountability Counsel)
4	Interview		CSO	Stephanie Amoako (Accountability Counsel)
5	Interview		Academic	David Hunter (AU)
6	Interview		Academic	Danny Bradlow (Uni. of Pretoria)
7	Interview		MDB	Imrana Jalal (ADB)
8	Interview		MDB	Ramanie Kunanayagam (ADB)
9	Interview		Consultant	Cindy Petitt, Petitt Consulting Practice
10	Interview		Academic	Arna Hartmann (SAIS Europe)
11	Interview		Other	Gonzalo Castro (Earthna)
12	Interview		CSO	Kate Geary (Re-Course)
13	Interview		CSO	Dan Willis
14	Interview		Consultant	Dilek Barlas (former Executive Secretary of IPN)
15	Interview		Other	Gina Barbieri (UNDP)
16	Interview		CSO	Caroline Vesey (Bank Information Center)
17	Interview		CSO	David Pred (Inclusive Development Intl)
18	Interview		MDB	Daniel Adler (EBRD)
19	Interview		MDB	Victoria Marquez-Mees (EBRD)
20	Interview		CSO	Kate Donald (Oxfam)
21	Interview		Borrower	Simrandeep Singh (India Government)

22	Interview		Borrower	Rajender Kumar (India Government)
23	Interview		Other	Anthony Cotton (OHCHR)
24	Interview		Borrower	Sanjay Upadhyay (India Government)
25	Interview		Borrower	D. A. Pati (India Government)
26	Interview		Borrower	Dr. Abhishek Kar (India Government)
27	Webinar	1/13/2026	Complainants/Requesters/CSOs/Other	
28	Webinar	1/14/2026	World Bank Borrower Governments	
29	Webinar	1/15/2026	IFC clients and MIGA guarantee holders	
30	Webinar	1/20/2026	Complainants/Requesters/CSOs/Other	
31	Webinar	1/21/2026	World Bank Borrower Governments	
32	Webinar	1/22/2026	IFC clients and MIGA guarantee holders	
33	Interview	IPN: Santa Cruz Road Corridor Connector, Bolivia	Requester	Mario Paniagua
34	Interview		CSO	Amy Ekdawi (Arab Watch Coalition)
35	Interview		CSO	John Brownell (Green Advocates)
36	Interview		CSO	Jocelyn Soto Medallo (Solidarity Center)
37	Interview	CAO Compliance: Bridge Academies 4 Kenya	Complainant	Linda Oduor-Noah (Oxfam)
38	Interview	CAO Compliance: Bridge Academies 4 Kenya	Complainant	Teresa Mutua (Accountability Counsel)
39	Interview	DRS: Nachtigal Hydro Cameroon	Requester	Roger Mbesse Ondoua
40	Interview	DRS: Nachtigal Hydro Cameroon	Client	Claire Gall
41	Interview	DRS: Nachtigal Hydro Cameroon	Requester	Clarisse Clémentine
42	Interview	CAO Compliance: Bridge Academies	Client	Shannon May

		4 Kenya		
43	Interview	DRS: Nachtigal Hydro Cameroon	Mediator	Jeanot Minla
44	Interview	Second Kampala Institutional and Infrastructure Development, Uganda (Uganda KIIDP-2)	Mediator	Jack McConnell
45	Interview	CAO DR: Yemen: Hayel Saeed Anam (HSA)	Client	Mahmoud Shaarawy
46	Interview	DRS: Nachtigal Hydro Cameroon	Complainant	Bruno Ambomo Bikele
47	Interview	CAO DR: Lome Container Terminal, Togo	Complainant	Kodjo Abotsi

### B. Meetings with WBG Executive Directors, IAMs, Management and Staff

Meetings/Interviews	Topic/Case	Stakeholder Category	Participants
Meeting	Integration of WBG IAMs	Management	WBG Vice President and Corporate Secretary
Meeting	Integration of WBG IAMs	Executive Director	EDS10
Meeting	Integration of WBG IAMs	Executive Director	EDS24
Open-house	Non-CODE members Open House with Task Force to Assist in the Integration of WBG Independent Accountability Mechanisms	Executive Directors	Executive Directors
Meeting	Integration of WBG IAMs	Management	IFC/MIGA
Meeting	Integration of WBG IAMs	Executive Director	EDS19
Meeting	Integration of WBG IAMs	Executive Director	EDS01
Meeting	Integration of WBG IAMs	IAM	CAO
Meeting	Integration of WBG IAMs	Management & Staff	E&S staff

Meeting	Integration of WBG IAMs	IAM	IPN
Meeting	Integration of WBG IAMs	Executive Director	EDS22
Meeting	Integration of WBG IAMs	Independent Unit	GIA
Meeting	Integration of WBG IAMs	Management	WBG Legal
Meeting		IAM	WB AM Executive Secretary
Meeting	Integration of WBG IAMs	Executive Director	EDS15
Meeting	Integration of WBG IAMs	Executive Director	EDS21
Meeting	Integration of WBG IAMs	Executive Director	EDS05
Meeting	Integration of WBG IAMs	Executive Director	EDS23
Meeting	Integration of WBG IAMs	IAM	DRS
Meeting	Integration of WBG IAMs	Executive Director	CODE Chair and Vice Chair (EDS12 & EDS05)
Meeting	Integration of WBG IAMs	Independent Unit	IEG
Meeting	Integration of WBG IAMs	Executive Director	EDS03
Meeting	Integration of WBG IAMs	CAO Policy Review Team	Roland Michelitsch, Renosi Mokate
Meeting	CODE Meeting: Task Force on Integration of WBG AMs- Draft Approach Paper	Executive Directors	CODE members and non-members, and WBG Corporate Secretariat
Meeting	Integration of WBG IAMs	Executive Directors	CODE Chair and Vice Chair (EDS12 & EDS05)
Meeting	Integration of WBG IAMs- Joint Meeting with Heads of the WBG IAMs	IAM	DRS, IPN, and CAO
Meeting	Support to the Task Force- External and Corporate Relations (ECR)	Management	ECR, WBG Vice President and Corporate Secretary
Interview	Integration of WBG IAMs	Management	Manager and Director, WBG Environmental & Social Policy and Operations

Meeting	WB Accountability Mechanism and IFC-MIGA CAO - Policy Issues and Recommendations for the Task Force	Management	WBG Senior Vice President and General Counsel, Vice President and General Counsel (IFC) Director and General Counsel (MIGA), Director, WBG Environmental & Social Policy and Operations, and Director, Environmental and Social Risk (CROES)
Meeting	Case: Second Kampala Institutional and Infrastructure Development, Uganda (Uganda KIIDP-2)	IAM	DRS
Meeting	Integration of WBG IAMs	Executive Director	CODE Chair and Vice Chair (EDS12 & EDS19)
Meeting	Integration of WBG IAMs	Management	WBG Senior Vice President and General Counsel
Meeting	Integration of WBG IAMs	Management	Information & Technology Solutions (ITS)
Meeting	Case: Bridge Academies 4 Kenya	Staff	IFC
Meeting	Case: Lome Container Terminal, Togo	Staff	IFC/MIGA
Meeting	Case: Masdar and Hayel Saeed Anam (HSA) Yemen	Management	IFC
Meeting	Integration of WBG IAMs	Management and Staff	CAO Manager
Meeting	Integration of WBG IAMs	Management and Staff	CAO DR team
Meeting	Integration of WBG IAMs	Management	WBG Vice President and Corporate Secretary
Meeting	Integration of WBG IAMs	Management	WBG President
Meeting	Integration of WBG IAMs	Management	SARVP
Meeting	Integration of WBG IAMs	Management	WBG CRO
Meeting	Integration of WBG IAMs	Management	Director, WBG Environmental & Social Policy and Operations

Meeting	Integration of WBG IAMs	Management	WBG Director, Environmental and Social Risk (CROES)
Meeting	Integration of WBG IAMs	IAM	INT
Meeting	Integration of WBG IAMs	IAM	IPN, DRS, CAO
Meeting	Integration of WBG IAMs	IAM	CODE Chair and Vice Chair (EDS12 & EDS19), and WBG Vice President and Corporate Secretary
Meeting	Integration of WBG IAMs	Management	WBG CRO
Meeting	Budget Committee/CODE Meeting: CAO FY27 Work Plan, Expected Results, Workforce Plan, and Budget Request	Executive Director	Budget Committee members, CODE members, and non-members
Meeting	Integration of WBG IAMs	IAM	CAO
Meeting	Debrief : Yemen: Hayel Saeed Anam (HSA)	CAO Policy Review Team	Roland Michelitsch, Renosi Mokate
Meeting	Integration of WBG IAMs	CAO Policy Review Team	Roland Michelitsch, Renosi Mokate
Meeting	Integration of WBG IAMs	Management	Legal- WBG Senior Vice President and General Counsel, Vice President and General Counsel (IFC), Deputy General Counsel Sustainability & Risk (WB), and Deputy General Counsel (IFC)
Meeting	Integration of WBG IAMs	Executive Director	EDS17
Retreat	CODE Retreat on Task Force's Draft Preliminary Report	Executive Director	CODE Members and WBG Corporate Secretariat
Meeting	Integration of WBG IAMs	IAM	DRS

## ANNEX 2. SUMMARY OF CONSULTATIONS, INTERVIEWS, AND WEBINARS WITH EXTERNAL STAKEHOLDERS BY THE TASK FORCE ON WBG IAM INTEGRATION

### Overview

The Task Force on World Bank Group (WBG) Independent Accountability Mechanisms (IAM) Integration began consultations and interviews with internal and external stakeholders beginning in September, 2025 and also convened a series of webinars in January 2026. These consultations, interviews, and webinars targeted a wide and diverse group. The Task Force methodology included making sure all parties understood the Task Force’s mandate, and the principles and guiding questions set out below. The consultations, interviews, and webinars also offered dedicated time for participants to provide comments and ask questions for clarification. This summary covers: (i) the key messages delivered by the Task Force regarding their mandate, work plan, and guiding questions; and (ii) the questions and comments raised by consultation and webinar participants with a focus on external stakeholders.

### Task Force Mandate

The Task Force, co-led by David Fairman and Charles Di Leva, has been mandated by the World Bank Group Boards to develop options and recommendations on whether and how to integrate the Group’s Independent Accountability Mechanisms, namely the Inspection Panel, Dispute Resolution Service, and Compliance Advisor & Ombudsman.

The mandate of the Task Force is anchored in four core principles:

- (i) Their proposals must improve the effectiveness of the IAMs’ ability to serve project-affected communities, borrowers, clients, and the WBG, including the Board;
- (ii) They must ensure no regression of policies and mandates, while taking care to keep the strengths of each mechanism and not weaken accountability;
- (iii) They must preserve the independence of the mechanisms from WBG management and other stakeholders; and
- (iv) They should aim to enhance WG leadership in accountability while ensuring sufficient resourcing and cost-effectiveness.

The Task Force is committed to broad, non-attributive consultation with internal and external stakeholders, maintaining openness about the process while protecting the privacy of inputs.

### Work Plan

To carry out its work, the Task Force has been consulting with WBG Board members, working closely with the leadership of the three IAMs as well as World Bank, IFC and MIGA management; and consulting with IAM requesters/complainants, WBG clients, and independent experts on IAMs, dispute resolution and compliance, primarily through an external Reference Group.

The Task Force has followed this work plan to meet its objectives and address the key questions:

- **September – December 2025:** Gathered input and information on integration issues; organized Reference Group and other channels for external stakeholder input.

- **January – February 2026:** Held external consultation sessions (via webinars) for complainants/requesters and civil society organizations (CSOs) that work directly with them; World Bank borrower governments; IFC clients and MIGA guarantee holders.
- **February – March 2026:** Produced a draft report for Board consideration.
- **April 2026:** Holding public consultations on the draft report.
- **May 2026:** Produce the final report.

## Guiding Questions

The Task Force is considering which IAM components might be most useful to integrate, e.g., adopting a single policy across IAMs, and/or integrating organizational structure and staffing, noting that many multilateral development banks have a single IAM with a single head. The Task Force is assessing how extensive integration should be, ranging from lighter harmonization with aligned policies and distinct entities to full integration under a single IAM encompassing all functions. The Task Force is also addressing how the process of integration might proceed, including a practical transition covering timeline, policy development, recruitment, clear stakeholder communications, and continuity of complaint handling.

To this end, the following overarching questions have guided the work of the Task Force:

1. What IAM components might be most useful to integrate?
2. How extensive should integration be?
3. How might the process of integration proceed?

## Summary of Interviews, Consultations and Webinars

To date, the Task Force has carried out in the range of a hundred meetings, consisting of interviews, consultations, and webinars. The names and affiliations of persons consulted are listed in Annex I. In addition, the Task Force benefited from its members' six decades of experience working with accountability mechanisms, including the WBG IAMs and those of other MDBs.

Across webinar sessions, a consistent set of questions was presented: why integration is being considered, how independence would be protected, what improvements communities could expect, the operational implications of any change, and the path ahead.

For the purpose of this Summary, the Task Force is dividing questions and comments it received into two groups: 1) civil society, including complainants/requesters, other IAMs and their staffs/consultants, and academics; and 2) borrowers and clients.

Despite the division into these two groups, there were some common threads of agreement. These were as follows:

- Accountability is a critical element to the success and mandate of the WBG
- The WBG's three IAMs are performing their critical functions with professional and dedicated staff
- There is increasing co-financing and mutual reliance taking place within the field of development finance that is manifesting itself in an array of integration initiatives within MDBs
- There is an understanding that communities affected by development activities are challenged in understanding their rights and the accountability mechanisms available to them, and that they need

simple, reliable ways to raise concerns and obtain recourse, whether through collaborative dispute resolution or compliance investigation.

- Any integration that takes place should be designed to enhance—not diminish—access to IAMs and in a manner that ensure no regression from current standards, mandates, or access to recourse.

It was based on these views that the Task Force has been assessing a range of options, from closer coordination among the IAMs to full policy and structural integration, and is also weighing the merits of maintaining key elements of the status quo if that best protects IAM performance and independence.

To this point in the Task Force process, it is worth noting the far more extensive interest shown by civil society in comparison to borrowers, IFC clients or MIGA guarantee holders.

## **Views of Civil Society et al.,**

### **A. Principles and Process**

- The appointment of the Task Force on Integration is a valuable opportunity to improve the current structure, policies, and procedures, including around issues of access and in support of institutional merger.
- At the same time, the process is taking place when civil society see accountability and rule of law to be under widespread threat. Therefore any integration process must respond to the threat, and not create further risks.
- Safeguarding independence was a recurring concern. Stakeholders underscored that accountability mechanisms must operate at arm’s length from management to maintain credibility and trust.
- Improving access for project-affected people emerged as a major objective. Communities often face hurdles in learning about, reaching, and navigating accountability channels—particularly in remote areas, in non-official languages, or where power is highly unequal. Participants urged clearer IAM entry points, better information at project sites, and more inclusive outreach.
- These needs for clarity and access are underscored by the fact that the large majority of community complaints are made without help from civil society groups, and community members find it very challenging to navigate IAM rules and procedures.
- Some civil society representatives pointed out that a key reason for communities to go to IAMs is because of the fear of retaliation if they raise complaints about adverse impacts.
- They also felt that requiring complainants to go to Management first interfered with IAMs fulfilling their mandate.
- The cases of Nachtigal hydro and Togo LCT were particularly instructive in showing the challenge of having communities understand the different aspects and processes of IAMs, particularly in a case of co-financing (DRS, CAO, and AfDB IRM in Nachtigal hydro), or where both the WB and IFC are engaged in different ways in the same issue area and geography (CAO Togo LCT and IPN West Africa Coastal Adaptation/Togo).

- There was wide support for the idea of an intake portal that offers a simpler, more visible front door to the accountability system so people can understand where to go and what to expect. While certain implementation steps—like signage and disclosure practices at project locations—sit with operational teams rather than the Task Force, the webinars showed strong support for measures that make accountability more accessible, timely, and user-friendly.
- At the same time, Management grievance systems need to be more transparent in terms of how they handle complaints, the nature of the complaints being held, and the expected timeline for resolution
- A number of stakeholders were concerned about disruption to existing cases and access during a transitional period. Thus, any transition must be carefully managed to avoid delays, disruptions, or the loss of staff.
- Some commented that Board oversight of the IAMs is critical but, to date, it has not been optimal.
- Some commented that Management Action Plans were not achieving the identified and requisite degree of impact and outcomes.

#### B. Policy Harmonization

- Many in civil society urged the integration process to include upward policy harmonization among the IAMs to take advantage of what they see as a range of more progressive accountability policies offered via the CAO.
- Some commented that the CAO Bridge-04 investigation showed the importance of the CAO authority for self-initiation, while some opposed self-initiation because it “can be abused”, and make the IAM both the “prosecutor and the judge”.
- Some commented that verification should be proportionate to the degree of potential or actual harm in the case; while others stated that IAM authority to monitor should be allowed for all cases.
- Accountability policies should be driven toward development outcomes, and unfortunately, in many cases communities do not get the remedy they need.
- Some communities have been “locked out” of needed remedy because of private sector “early exit”; in such cases, having WB public sector engagement can help generate needed community support.

#### C. Structural Issues

- Some commented that having a three-member panel could help ensure the independence of the mechanism and were concerned that a single head would either have too much pressure to bear in making decisions or could become too unaccountable when it comes to making management decision. If there is a single head, that individual needs to have clear authority and accountability in dealing with the Board and management and the Board needs to have active oversight. As well, strong management of the IAM team is critical.
- Another view was that upward policy harmonization is more important getting the structure correct; similarly, integration *per se* is not the main concern of civil society; weakening

accountability is and they question if integration is being done just to save costs and control the IAMs.

- The chief of staff or equivalent role needs to be senior and have strong operational experience, such as the earlier requirement that Executive Secretary be drawn from the Legal Department. In any event, the skill of IAM staff is critical for the success of the IAM system.
- When both DR and Compliance are involved at their respective stages, it can be challenging for all concerned to know the appropriate identification and scope of affected community members for each phase. Some saw a “tug of war” between the DRS and IPN. As a result, strong communication between DR and Compliance teams is important and DR should report more frequently to the Board.
- One view was that it should have never been necessary to create the DRS because the CAO could have been asked to fulfil that role.
- The Advisory function is less impactful than it could or should be; perhaps could be more relevant if there were more structured interchange between management and the IAMs to go over lessons learned. Without that, there is the risk that issuing advisory opinions could limit the ability of future IAM input on issues that would lead it in a different direction than earlier advice.

## **Views of Borrowers and Clients**

### **A. Principles and Process**

- Unless one is extremely familiar with the World Bank Group, at the country level, most borrower agency staff are not aware of the structural or policy differences between the WBG IAMs.
- On occasion, there has been some confusion in understanding the differences between the IPN and CAO, as well as between the IAM and management. This is particularly true for staff who may only have one such case during the several years they rotate within a ministry.
- A view was expressed that private sector clients can become the target of the investigation, even though the focus should be on IFC.
- Governments can be concerned that requesters might drop dispute resolution after investment of public time and money into the process.
- Private sector clients have felt themselves to be at heightened risk when IAMs and MDBs are unclear on the size of the group which is eligible for remedy and/or the precise elements to be included in the management action plan. They fear being required to provide ill-defined remedy over time without a deadline or clear parameters on the extent their obligations.
- Private sector clients believe it can be helpful and, in some cases, essential to bring in public sector where remedy can involve significant infrastructure works, resettlement, or other public responsibilities.
- Dealing with more than one IAM is very difficult for clients and borrowers.

## B. Policy Harmonization

- Time limits for resolution are important, provided they have the appropriate degree of flexibility.
- If the IAM makes recommendations, they have to be based on the client capacity.

## C. Structural Issues

- The use of a One WBG approach could facilitate better remedial action because the client and affected community may see both public and private sector tools are available to address harm.
- There are current tensions between DR and C processes because DR is not necessarily tied to or aligned with the World Bank ESF or IFC/MIGA Performance Standards, while C findings and actions must be. Policy should set boundaries around these discrepancies.
- Where communication between IAM and management is unclear on in-country missions there can be adverse impact on WBG and Country relations.