

April 25, 2026

Thank you for the opportunity to comment on the draft Taskforce report on the Integration of World Bank Group Accountability Mechanisms (WBG IAMs). We appreciate the Taskforce's deep look into the current state of the WBG IAMs and the possibilities for improving the institution's accountability system. As civil society organizations who support communities to raise project concerns with the World Bank Group,¹ we see this conversation as crucial to the future of the institution and its ability to effectively deliver its mission.

Integration Could Boost Accountability and Development Effectiveness or Severely Undermine It

The idea to integrate the public and private sector accountability mechanisms of the World Bank Group is not a new one; it has been considered at different times since the various mechanisms were created. Civil society has consistently asserted that integration of, or other structural changes to, the accountability system at the World Bank Group would only work if done well.²

The current integration conversation is happening at a time of significant ongoing changes to the World Bank Group's environmental and social systems, including the merger of WB and IFC E&S systems, as well as the major review of the IFC and MIGA's Sustainability Framework, which will rightly require attention from the Board. Changes to the accountability system should be informed by the changes to the E&S systems at the institution.³ Additionally, pressing geopolitical challenges require significant Board attention. Radical restructuring of the accountability system of the WBG would be disruptive and time-consuming, and we caution against undertaking a major overhaul at a time when other significant changes are happening.

In addition to consideration of this context, we are concerned about the speed of the current deliberations on IAM integration and question whether an effective outcome can be achieved out of such a speedy process.⁴ This current consultation process is only 30 days long, and we understand that the revised Taskforce report will be delivered to the Board on May 6. This shortened period doesn't provide the Taskforce with much time to integrate feedback into their final report. We understand that the Board wants to make a decision shortly thereafter.

¹ Across our organizations, we have supported community complaints to the Inspection Panel, Dispute Resolution Service, Compliance Advisor Ombudsman, the Grievance Redress Service, and the IFC's management-level grievance mechanism.

² While the expansion of the Inspection Panel's toolkit and the creation of the Dispute Resolution Service was a net positive for the institution, the challenges with the implementation of the Accountability Mechanism reflect in part, the non-transparent and non-inclusive manner in which those changes were decided. Natalie Bridgeman Fields, David Hunter, and Kris Genovese, "Opinion: The case for public reforms to the World Bank's Inspection Panel," *Devex* (Dec. 13, 2019), <https://www.devex.com/news/opinion-the-case-for-public-reforms-to-the-world-bank-s-inspection-panel-96223>.

³ The Asian Development Bank staggered the review of its Accountability Mechanism to be finalized after the adoption of the new Environmental and Social Framework (approved by the Board in November 2024), [noting](#) its "implications on the scope and implementation of the AM".

⁴ By contrast, the IFC Sustainability Framework Review is a multi-year process.

A poorly executed integration of the WBG IAMs would increase risks for the World Bank Group. It would weaken the institution's ability to hear about harms that undermine the institution's development effectiveness at a time when the World Bank Group's ambitions and reach have increased. A poorly executed integration would also increase reputational risks for the World Bank Group, in a world where multilateralism is already being questioned. It would also risk establishing a system which creates a constant state of conflict between different parties - civil society, management, the IAM, and the Board.

Most importantly, a poorly executed integration would harm the very communities that are supposed to benefit from development. Affected communities should be at the center of this conversation, and from a community-centered perspective, a poor outcome for integration would be one that:

- Results in a more confusing system
- Weakens access to accountability and doesn't address current accessibility gaps
- Weakens the independence of the accountability mechanisms, which would undermine their legitimacy
- Does not address the current challenges in delivering remedy for identified harms.

If integration resulted in these outcomes, communities would lose trust in the World Bank Group's commitment to accountability and would be less likely to approach the mechanisms. This would not be a good thing for communities or the institution.⁵

Conversely, a well-considered integration process that effectively addresses these issues would greatly benefit affected communities by creating a system that effectively addresses harms that devastate livelihoods and damage the environment. It would harness the full resources and leverage of the institution. It could be the model of accountability for other institutions. Importantly, it would lead to lasting change and not a system that would soon need to be overhauled again. In short, it would be better to get this done correctly than to get it done quickly.

Strong Policy Provisions Are Crucial To A Successful Integration

As discussed in the draft report, we cannot emphasize enough that having a strong policy for any accountability mechanism is the most important element of the integration conversation. For example, if the Board is concerned that communities might not understand which accountability mechanisms are available, then instituting a requirement for Borrowers/Clients to disclose information about the available IAMs at the project level would arguably be more impactful than changing the structure of the IAMs themselves. Although we have heard that some stakeholders would prefer to decide on a structure without committing to improved policy, such an approach would be disastrous, as it would create a new structure without giving the IAM the tools it needs

⁵ A well functioning accountability system that provides access to remedy helps avoid litigation risks.

to be truly effective. From our experience, the small details of an IAM policy have wide-reaching impacts to its effectiveness. This is why commitment to a strong policy is so important.

Our specific policy requirements will be discussed below.

The Path Forward - Phased Integration Process for Maximum Effectiveness

The draft Taskforce report discusses three structural approaches, but these are not the only options available for integration.⁶ Given the considerations that we discussed above, we suggest a phased approach to integration of the WBG IAMs. This approach would begin with, as recommended by the Taskforce's report, establishing an integrated online intake portal. If done well, this integrated portal would help communities understand the different World Bank Group accountability mechanisms and direct their requests accordingly. This integrated portal could also be helpful for clients in understanding the accountability system.

Setting up an effective intake portal is not a small step or a mere administrative change and doing it well would take some time. The first step would be to thoughtfully evaluate what type of information would be important to include in the portal, and to ensure that there is no bias in how information is presented about the different accountability options. The portal would also need to enable people to get in touch with the mechanisms directly to ask questions about complaint filing. If complainants end up erroneously filing with the wrong mechanism, there needs to be good communication and coordination among the mechanisms to transfer such complaints.

Following the development of this integrated portal, the next step of addressing intake issues would be to ease access to dispute resolution on the public sector side. This is important because communities are currently required to go through a compliance eligibility process with the Inspection Panel, even if they only want dispute resolution. To fix this problem, the Compliance Advisor Ombudsman's (CAO) eligibility criteria should be applied for complainants wanting dispute resolution on the public sector side. This would allow communities to access the voluntary mediation process without unnecessary delay and without being restricted to issues related to the World Bank's compliance. This change to intake also makes practical sense, given the *de facto* shifting of the DRS to the CAO's oversight later this year. A simple change to the Dispute Resolution Service (DRS) resolution to adopt the CAO eligibility requirements would accomplish this. At this juncture, no changes would need to be made to the Panel's eligibility requirements for compliance review.

The second stage of the integration process would be taking further concrete steps toward upward harmonization of the IAM policies. The Taskforce Report and the 2025 report of the External Review Team⁷ have highlighted concrete areas where the Inspection Panel and DRS's

⁶ If the Board decides to pursue the other structural options discussed in the Taskforce, it must also institute the requirements discussed in Annex Three.

⁷ [External Review of the Board Approved Reforms to the Inspection Panel Toolkit and Creation of the World Bank Accountability Mechanism](#)

policy falls behind standard IAM practice and the CAO's policy. This stage of integration should focus on upwardly harmonizing the policies in these areas, which would mainly require targeted changes to the Inspection Panel/DRS policies, drafted by the Inspection Panel and DRS leadership and approved by the Board (more on the key targeted policy changes below).

The third stage of integration would build on the efforts of the two previous stages and would take into account the then-finalized changes to the World Bank Group, particularly the merged environmental and social teams and the IFC/MIGA Sustainability Framework review. Reflecting on the implementation of the integrated intake portal and the targeted harmonized policies, the Board can decide whether structural changes are needed at the time, or if the IAMs can continue with the trajectory of separate structures but with more harmonized policies and practices.

We believe this considered approach would be the best way to make much-needed changes to the World Bank Group's accountability framework to address the issues the Board has identified, boosting the World Bank Group's leadership in the field, strengthening accountability to project-affected communities and empowering the institution to better implement its mission "to end extreme poverty and boost shared prosperity on a livable planet." The timelines for implementing these steps can be considered by the Board, but we suggest the following timelines:

- Intake (web portal and DRS eligibility) - by October 2026
- Targeted Policy Harmonization - between October 2026 - May 2027
- Consideration of structural changes – starting October 2027

Targeted Policy Harmonization

The Taskforce report discusses the areas where the three IAM policies diverge from each other and from good IAM practice. The Taskforce report doesn't examine every area of IAM policy but rather focuses on key areas that particularly affect IAM outcomes. For the targeted IAM policy harmonization that we discuss above, the Inspection Panel and DRS should start with the areas identified by the Taskforce. Crucially, we want to reinforce the principle of "no regression" that guides the Taskforce's work. The Board should take this opportunity to strengthen the policies guiding public sector investments. However, by no means should the Board adopt policies that are *weaker* than the existing policies, including the strong provisions in the CAO policy.

We agree with the following points where the Taskforce identifies the better policy provision:

Eligibility/Admissibility Criteria

- **The CAO has the better policy.** The Inspection Panel/DRS has a more complex set of admissibility requirements than most other IAMs. In contrast, the CAO's eligibility requirements are consistent with those of most other IAMs.
- To align with the CAO's policy, the Inspection Panel/DRS policy should be amended to:
 - Require complaints to allege only environmental or social harm (rather than non-compliance) related to a World Bank project;
 - Eliminate the requirement to have engaged with management prior to approaching the IAM;
 - Allow single individuals to file complaints; and
 - Allow complainants to be represented by their organization of choice, without having to seek an exception for non-local representation.

Complainant Choice of Function

- **The CAO has the better policy.** Notably, the Inspection Panel/DRS is the only IAM that does not give complainants the choice between compliance review and dispute resolution prior to making any determination about potential non-compliance.
- To align with the CAO policy, the Inspection Panel/DRS policy should be amended to:
 - Allow complainants to choose between compliance review and dispute resolution after the complaint is found eligible but before any determination with regard to authorizing a compliance investigation;
 - Allow complainants to choose to transfer any unresolved issues from dispute resolution to compliance;
 - Allow complainants to choose whether to defer the complaint to management during the IAM process, or to transfer the complaint from management complaints mechanism to the IAM.

Authority to Initiate Investigations

- **The CAO has the better policy.** Currently, the Inspection Panel must seek approval from the Board before a compliance investigation can occur. In contrast, the CAO's Director General decides whether a complaint merits investigation after compliance appraisal by applying a set of criteria, and then notifies the Board but does not need approval. Other MDBs that do not require Board approval to initiate investigations are the European Bank for Reconstruction and Development's Independent Project Accountability Mechanism and the African Development Bank's Independent Recourse Mechanism.
- To align with the CAO policy, the Inspection Panel procedures should be amended to:
 - Allow the Panel to decide whether to initiate an investigation after assessing eligibility, with no requirement for Board approval.

Self-Initiation of Compliance Investigations

- **The CAO has the better policy.** The CAO may self-initiate investigations without a complaint having been filed when specific criteria are met, such when there is a severe risk of harm from a project or potential complainants face risks of reprisal. The

Inspection Panel does not have this authority. Among other MDBs, the African Development Bank's Independent Recourse Mechanism can self-initiate investigations under specific circumstances (such as when reprisals risks are high).

- To align with the CAO policy, the Inspection Panel procedures should be amended to:
 - Allow self-initiated investigations when specific criteria are met.

Recommendations to Address Non-Compliance

- **The CAO has the better policy.** Currently, the Inspection Panel is not authorized to provide recommendations to address findings of non-compliance and harm, which puts it out of step with the CAO (and most other MDB IAMs.) In addition, all IAMs besides the Inspection Panel have the opportunity to provide input on the draft Management Action Plan (MAP) to their respective managements and Boards.
- To align with the CAO policy, the Inspection Panel policy should be amended to:
 - Allow the Inspection Panel to make recommendations for addressing both project-specific issues and systemic issues;
 - Allow the Inspection Panel to provide input on draft MAPs.

MAP Monitoring/Verification

- **The CAO has the better policy.** The Inspection Panel is the only IAM identified in the Taskforce report that requires Board approval to monitor implementation of MAPs. In contrast, the CAO has a mandate to monitor the effective implementation of MAPs and report on an annual basis, without prior Board authorization.
- The Taskforce report recommends that the Board consider aligning with the CAO's monitoring mandate, depending on assessments of how the current verification approach is going.⁸ The 2025 report of the External Review Team provides a strong assessment of the Panel's verification process, and recommends that the Panel should have more freedom to recommend verification without being bound by the current mandatory criteria and complex weighting scheme. One of the External Review Team's recommended options is for the Panel to simply adopt the monitoring mandate the Board has given the CAO. Other recommended options include loosening the criteria for verification, or allowing requesters and representatives to post public comments on management's MAP update reports to the Panel's website.⁹
- To align with CAO's policy, the Inspection Panel should be amended to:
 - Give the Inspection Panel a mandate to independently monitor implementation of all MAPs, without requiring Board approval.

There are several areas where the Taskforce presents an option to maintain different policies for the public and the private sectors, such as for Board approval of compliance investigations,

⁸ We note that the Review Team for the Targeted CAO Policy Review just undertook an evaluation of the MAPs process in the context of the CAO, including CAO's monitoring mandate. The resulting recommendations in the Draft Report focused largely on steps that would facilitate outcomes and make monitoring more meaningful. Targeted CAO Policy Review Draft Report at paragraphs 63-83. There was no suggestion whatsoever that CAO's monitoring mandate should in any way be reduced or limited.

⁹ External Review Report [Section 4](#)

self-initiated investigations, and monitoring. The report asserts that maintaining the current difference in policies would not constitute regression. While preserving these differences would technically align with the “no regression” principle, it would miss an opportunity to address areas where one mechanism’s policies are weaker than the other’s, and would contravene the Taskforce’s aim of promoting “improved effectiveness.” Moreover, there is no fundamental reason why there should be higher barriers to accountability, on balance,¹⁰ for public sector projects - implemented by governments that have particular obligations to citizens and other stakeholders - than private sector projects.

Minimum Requirements for Structural Options Two and Three

The Taskforce report discusses two main options for potential structural integration - Option 1 maintains the current IAM structures, and we have included thoughts on the integrated intake portal above.¹¹ Below are concerns about Option 2 and Options 3 and the components that would be necessary for each option to work. **These components must be included in these structural changes, or they will fail.**¹² Importantly, Options 2 and 3 will also fail without a commitment to strong policy, and we call for a commitment to the upward harmonization in the specific areas mentioned above if Option 2 or Option 3 were chosen.

Option Two: A Separate Integrated Dispute Resolution Mechanism and A Separate Integrated Compliance Mechanism

Concerns:

- Potential institutional bias towards one mechanism or another.
- Potential competition between the mechanisms, which could reduce complainant choice/agency and reduce transparency and the Board’s ability to monitor accountability.
- Communication challenges between the mechanisms, which would hamper case handling and the transferring of cases between the mechanisms.

Minimum Requirements:¹³

- Reporting to the Board for both mechanisms.
- Leveraging the “One WBG Approach” to ensure that complaints across the WBG result in remedy for affected people.
- Clear rules for case transfer.

¹⁰ The External Review Report also notes some areas in which the CAO policy falls short as compared, for example, with the Inspection Panel. For instance, with regard to complaints about projects not yet approved by the Board and complaints after closure or financial exit. External Review Report para. 139 & n.59. While the Report suggests that differences in public and private sectors contexts may make it useful to maintain these differences, we disagree.

¹¹ The Taskforce report should be clearer that Option 1 also includes policy harmonization.

¹² These minimum requirements are important for any structural option selected, but we are emphasizing particular components for Option 2 and Option 3.

¹³ The Board should also consider increasing flexibility in sequencing and access - communities should be able to access both mechanisms at the same time or in any sequence.

- Sufficient outreach so that communities clearly understand the difference between the two functions and how to transition between them. This includes targeted outreach to specific complainants in the immediate aftermath of filing (i.e., during the eligibility period) to make sure they understood which process they had activated and ensure they were making an informed decision (with the possibility of switching if they preferred the other mechanism once they learned more).
- Regular communication between mechanisms and the ability to transfer information.
- A clear transition process for current cases.

Option Three: Pyramid Structure with a Single Head

Concerns:

- Weak leadership, including potential capture of the mechanism head by management, especially if strong, transparent hiring practices are not required in the policy.

Minimum Requirements:

- A strong leadership selection process that is independent of management and includes external stakeholders (See Annex 2 below).
- The single head should report directly to the Board.
- Application of the strongest policies to the entire mechanism.
- Retain the expertise of each existing mechanism (for example, CAO expertise on indirect financing).
- A clear transition process for current cases.

Specific Concerns with Option 3(b)

Option 3(b) proposes establishing a “compliance expert panel” that would report to the IAM head but provide feedback on specific cases. We do not support the development of this panel, as the value-add is not clear, and there is potential for inconsistencies from one case to another.¹⁴

Next Steps for the Process

Regardless of the structural options selected, there should be a clear process for the next steps. We agree with the Taskforce’s recommendation for the Board to develop a resolution with clear guidance on policy harmonization. In Annex 3, we provide the necessary components for this resolution. For further policy development, we recommend that the IAM staff take the leading role in developing the policy. While getting management’s input on an IAM policy can be helpful for management buy-in and cooperation in IAM processes, it is important to remember that an IAM is *independent* from management - management should not have power to veto policy provisions.

¹⁴ The former accountability mechanism of the EBRD, the Project Complaint Mechanism (PCM), had a rotating panel of experts for compliance review that proved to be ineffective and inconsistent.

In addition, the IAMs should bear responsibility for drafting policy provisions that are already an established fixture in one of the existing IAM policies or standard practice at most MDB IAMs, without management involvement. For example, any new mechanism policy should maintain CAO's strong advisory mandate. Because this advisory mandate is not new, the IAMs should draft the language on the new IAM's advisory mandate, with the principle of not regressing from the strong baseline that the CAO advisory function already sets. On the other hand, management involvement could be helpful for drafting any truly new provisions, if focused on providing feedback for how to best implement the new provision.

Importantly, any new policies should be subject to appropriate public consultation processes that adhere to established best practice.¹⁵

Management's Role

In concluding our remarks, we want to highlight that management behavior is critical to the effectiveness of any proposed changes to the World Bank Group accountability framework. Even if the best IAM were developed through this integration process, if management's behavior does not change, then the World Bank Group will still have issues with achieving meaningful accountability. We encourage the following changes:

- Address the failure to use available leverage to encourage positive client behavior.¹⁶
- Address delays to MAP implementation.¹⁷
- Stop changing the applicability of the World Bank IAMs to projects, such as has been happening with the ADB-WB Full Mutual Reliance Framework and the DHPP project in Bhutan.¹⁸
- Require clients to disclose the existence of World Bank Group IAMs at the project level.¹⁹

¹⁵ Best practices for public consultations include: beginning with an independent external review that includes consultation with civil society organizations and produces a publicly disclosed report; having the IAM(s) lead the policy review; committing to publicly disclose all reports, documents, and studies that inform the policy review; conducting inclusive, broad-based stakeholder consultations, including dedicated mechanisms for Indigenous Peoples to engage; enabling consultations in multiple languages; including in-person and hybrid consultations; and affording stakeholders adequate time to comment on the revised policy (at least 90 days).

¹⁶ See CAO, *Leveraging IFC's Influence to Enhance Environmental and Social (E&S) Outcomes* <https://www.cao-ombudsman.org/resource/leveraging-ifcs-influence-enhance-environmental-and-social-es-outcomes> (2026). IFC should also implement CAO's recommendations in the report on how to build leverage. See also [TARGETED CAO POLICY REVIEW DRAFT REPORT FOR PUBLIC CONSULTATION April 2, 2026](#) (para. 81).

¹⁷ The Targeted CAO review provides further recommendations for the development and implementation of MAPs (pp.21-22)

¹⁸ Letter to World Bank Group Executive Directors from Civil Society Organizations Regarding Bhutan DHPP Project Waivers (April 2, 2026) https://cdn.prod.website-files.com/68e5762082f60ead6d3ad3ab/69e67a9c4584ad11d02fcd0c_Letter%20Regarding%20Bhutan%20DHPP%20Project%20Waivers.pdf

¹⁹ Other institutions that require this disclosure include the African Development Bank, the Asian Development Bank, the Asian Infrastructure Investment Bank, the European Investment Bank, the Green

- Strengthen disclosure of World Bank Group indirect funding and related subprojects.

The institution should consider changes to staff incentive structures to better facilitate this culture change.

Fundamentally, an IAM process should facilitate remedy for project-affected communities. While remedy has been achieved through some World Bank Group IAM processes, it hasn't been sufficiently at scale.²⁰ In recent years, the IFC has taken meaningful steps to address this remedy gap through the Interim Approach to Remedial Action and the Responsible Exit Principles. This integration process and the larger "One World Bank Group" approach should include the extension of these policies to public sector projects, as appropriate. The World Bank Group should use the full resources of the institution to ensure that project-related harm is remedied.²¹

Conclusion

Thank you again for the opportunity to comment on the Taskforce's draft report. If planned and implemented well, the integration of the World Bank Group's IAMs could be transformational, and we encourage the full implementation of our recommendations to ensure this happens.

Signatories

Accountability Counsel – International
 African Law Foundation (AFRILAW) – Nigeria
 Alliance Sud – Switzerland
 CEE Bankwatch Network - Czechia
 Fundeps – Argentina
 Green Advocates International – Liberia
 Inclusive Development International – United States
 Inisiasi Masyarakat Adat (IMA) – Indonesia
 Oyu Tolgoi Watch – Mongolia
 Recourse – Netherlands
 Rivers without Boundaries Coalition – Mongolia
 SynDev (Former Lumière Synergie Développement) – Senegal
 Urgewald – Germany

Annex 1: Other Remarks on the Taskforce's Draft Report

Climate Fund, the Inter-American Development Bank, and the U.S. International Development Finance Corporation.

²⁰ Accountability Counsel, *Accountability in action or inaction? An Empirical Study of Remedy Delivery in IAMs*

<https://aconsole-static.s3.amazonaws.com/media/public/cases/accountabilityinactionorinaction.pdf> (2025).

²¹ We note that borrowers and clients interviewed for the Taskforce's report also supported a "One World Bank Group" approach to remedy. (Taskforce report, p. 61)

Select Points of Agreement with the Taskforce

Cost-Effectiveness

We agree with the Taskforce's statement that "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." (para. 28, p.12). In addition to reputational benefits provided by IAMs that were cited by the Taskforce, which can't be costed, the services provided by IAMs can actually help reduce costs. For example, addressing environmental and social grievances can help reduce community-client conflict that has proven costly in several instances.²²

Importantly, cost-effectiveness should not drive a decision to integrate. While the current IAMs have associated costs, their overall costs are a tiny fraction of the World Bank Group's budget. The most important driver of any decision to integrate should be improving project-affected communities' access to accountability and remedy. Focusing on costs could lead to ill-considered decisions that may look good on paper but lead to a weaker accountability system and increased institutional risks.

Panel's Role as the "Mechanism of Last Resort"

We agree with the Taskforce - "The Task Force does not agree with the view that the IPN is or should be a 'last resort.'" (para. 22, p.11) As discussed by the Taskforce, while communities must engage with management prior to submitting a request for inspection, "requesters can leave prior grievance mechanisms at their discretion, without 'exhausting' those possible alternatives." Calling the Panel the 'last resort mechanism' implies an exhaustion requirement and is confusing for communities and civil society organizations. We further agree that addressing the Panel's accessibility barriers would not lead to a flood of cases, as other IAMs with less restrictive eligibility requirements do not have a flood of cases.

Evaluation of Structural Changes

The Taskforce suggests that "[t]he 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." We agree that any changes should be reviewed according to this timetable.

Select Points of Disagreement with the Taskforce

²² See Rachel Davis and Daniel Franks, *Costs of Company-Community Conflict in the Extractive Sector* (2014), <https://shiftproject.org/resource/costs-of-company-community-conflict-in-the-extractive-sector/> and IDB, *Lessons from Four Decades of Infrastructure Project-Related Conflicts in Latin America and the Caribbean* (2017), <https://publications.iadb.org/en/lessons-four-decades-infrastructure-project-related-conflicts-latin-america-and-caribbean>.

Accountability for Public-Private Partnerships

The Taskforce highlights the increased use of public-private partnerships (PPPs) as a reason for potentially changing the World Bank Group's accountability architecture:

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)

We want to highlight that IAM cases on PPP projects have been successfully navigated in the past, so the presence of a PPP project does not necessarily require a new approach to the current accountability practices, i.e., allowing communities to approach each IAM of the institutions providing financing if they so choose. While IAMs can explore greater cooperation in co-financed cases, it is inappropriate to limit communities' abilities to hold each institution accountable for their financing and role in the PPP project.

Annex 2: Recommended Leadership Selection Process

The current selection process for the CAO Director General is largely positive and should be adopted for the leadership hiring process, no matter what structure is chosen. However, we recommend that the selection process be amended to clarify that this is a board-led process:

15. To maintain the independence of the CAO DG, a selection committee will be established to conduct an independent, transparent, and participatory selection process that involves stakeholders from diverse regional, sectoral, and cultural backgrounds, including civil society and business communities. CAO, IFC, and MIGA will solicit nominations for the selection committee from stakeholders and forward them to the CODE Chair and Vice-Chair for their consideration. The CODE Chair and Vice-Chair will appoint six people to form the selection committee, including two Executive Directors, two senior representatives from the global business community, and two senior representatives from the civil society community,²³ and appoint one of these Executive Directors as chair of the selection committee. World Bank Group Human Resources will provide administrative support to the selection committee, including identifying and engaging a reputable and recognized recruitment firm, but will not provide any view or advice on any candidate. The selection committee will review applications, determine a shortlist, and conduct interviews with shortlisted candidates.

16. The selection committee will establish a process for receiving formal input from CAO, Management, and the CODE Chair and Vice-Chair, including the conduct of interviews with shortlisted candidates. CAO and Management may be invited to interview shortlisted candidates.

²³ The chair and vice chair of the AfDB IRM's Stakeholder Advisory Council most recently served on the IRM's leadership selection process. Selecting the external stakeholders described in the policy above from a dedicated stakeholder advisory body could be an option.

17. The selection committee will recommend the finalist candidate(s) to the **CODE Chair and Vice-Chair-President**, with ranking if needed, for further consideration. The **CODE Chair and Vice-Chair-President** will then select the recommended candidate (or the top-ranking candidate, if more than one is recommended) put forward by the selection committee. World Bank Group Human Resources will ascertain the candidate's interest and availability and conduct necessary reference checks.

Following further consultation with the selection committee as necessary, the President will put forward the nomination to the Boards for their decision.

Annex 3: Components of New Board Resolution

The Board Resolution should include the following components:

- Mandate for a single intake portal
- Mandate for adoption of the CAO eligibility criteria for the DRS
- Mandate for an IAM-led upward policy harmonization process that focuses on the following issues:
 - Eligibility/Admissibility Criteria
 - Complainant Choice of Function
 - Authority to Initiate Investigations
 - Self-Initiation of Compliance Investigations
 - Recommendations to Address Non-Compliance
 - MAP Monitoring/Verification
- Mandate for future discussions on the implementation of the first stages of integration and whether structural changes are needed
- Mandate for improvements to the IAM leadership hiring process
- Mandate for public consultations on any proposed changes