Independent Oversight and Accountability Functions of the World Bank Group

**CAO:** Compliance Advisor Ombudsman
- Assures Senior Management and the Board on the efficiency and effectiveness of management processes and controls

**IPN:** Inspection Panel
- Investigates community complaints of harm resulting from World Bank non-compliance with environmental and social policies and procedures in IBRD- and IDA-financed projects.

**GIA:** Group Internal Audit
- Risks to achieving WBG Goals

**IEG:** Independent Evaluation Group
- Results, Outputs & Outcomes
- Evaluates the effectiveness of World Bank Group activities and instruments in achieving development results

**INT:** Integrity
- Fraud and Corruption
- Investigates complaints relating to WBG-financed projects and allegations involving staff and corporate vendors; provides prevention and integrity compliance guidance
| **CAO** 
Compliance Advisor Ombudsman | An independent accountability mechanism that addresses complaints from people affected by private-sector projects in a manner that is fair, objective, and equitable, and enhances the environmental and social outcomes of those projects. | **IFC**  
**MIGA** | WBG President 1 | Complaints received; requests for compliance review by CAO Vice President, or by President or IFC/MIGA senior management; and advisory work initiated by CAO Vice President. | Provides solutions, accountability and learning through independent dispute resolution between communities and IFC/MIGA clients; compliance reviews of IFC/MIGA E&S performance; and independent advice to IFC/MIGA on systemic E&S issues. |
| **IPN** 
Inspection Panel | An independent accountability mechanism that investigates projects financed by IBRD and IDA to determine whether the World Bank has complied with its environmental and social policies and procedures. | **IBRD**  
**IDA** | WB Board 2 | Responds to complaints (Requests for Inspection) from project-affected people, initiating a process that can lead to a compliance investigation. | Provides the Board with reports responding to community complaints. Panel investigation reports include findings that promote institutional learning and transparency. Management actions in response to Panel findings can lead to remedies of harm to people and the environment. |
| **GIA** 
Group Internal Audit | Assesses whether the risk management, control, and governance processes of the World Bank Group entities are adequately designed by management and functioning effectively. GIA’s role is preventative in nature. | **IBRD**  
**IDA**  
**IFC**  
**MIGA**  
**ICSID** | WBG President, Audit Committee of the WB Board | GIA’s risk assessment based on: Board and Senior management input, results of prior engagements, and emerging risks. | Provides Senior Management and the Board independent assurance that risks to achieving WBG goals are managed effectively and efficiently, through audit, assurance review and advisory review reports. |
| **IEG** 
Independent Evaluation Group | Evaluates the effectiveness of World Bank Group activities and instruments in achieving development results. | **IBRD**  
**IDA**  
**IFC**  
**MIGA** | WB Board, CODE 3 | Board priorities, WBG strategic priorities, project completion reports | Delivers evaluations to the Board that help build accountability for results and support learning to improve WBG effectiveness |
| **INT** 
Integrity | Investigates allegations of fraud, corruption, collusion, coercion and obstruction made against firms and individuals participating in development projects financed by the World Bank Group. | **IBRD**  
**IDA**  
**IFC**  
**MIGA** | Audit Committee of the WB Board, MDCAO 4 | Allegations received; requests for advice from WBG operations; sanctioned companies with conditions for release | Investigations, prevention advisory services, and integrity compliance guidance and monitoring |

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(1) World Bank Group  
(2) World Bank Board of Executive Directors  
(3) Committee for Development Effectiveness of the WB Board  
(4) World Bank Managing Director and Chief Administrative Officer

**Notes:**  
- **IBRD:** The International Bank for Reconstruction and Development  
- **IDA:** The International Development Association  
- **IFC:** The International Finance Corporation  
- **MIGA:** The Multilateral Investment Guarantee Agency  
- **ICSID:** The International Center for Settlement of Investment Disputes