



July 2025

## **OIA SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE INSTITUTIONAL SAFEGUARDS REVIEW**

IMF staff regularly produces papers proposing new IMF policies, exploring options for reform, or reviewing existing IMF policies and operations. The Report prepared by IMF staff and completed on June 30, 2025 has been released.

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**International Monetary Fund  
Washington, D.C.**



## Press Release – IMF’s Office of Internal Audit Releases the Second Independent Progress Assessment of the Implementation of the Recommendations of the Institutional Safeguards Review

FOR IMMEDIATE RELEASE

**Washington, DC – July 25, 2025:** Following its first report issued in August 2024, the IMF’s Office of Internal Audit (OIA) has released the second independent assessment of the Implementation Plan (IP) that addresses the recommendations of the 2022 Institutional Safeguards Review (ISR).

The ISR, completed and discussed by the [Executive Board in June 2022](#), concluded that the Fund’s safeguards mechanisms are generally robust in ensuring a high standard of institutional governance and analytical integrity. In response to the ISR recommendations, a comprehensive IP was developed to outline a set of actions and policy changes that reflect the strong shared commitment of the Board and Management to a durable change in the institution and the highest standards of institutional governance. IMF staff reported to the Executive Board in December 2023 that substantial progress was made in advancing the IP, with 85 percent of the actions having been completed or remaining on track for completion by end of 2023. The first [OIA assessment](#), published in August 2024 (see [PR24/310](#)), largely confirmed the staff’s evaluation.

Following the first report, the second OIA assessment monitored the progress of the remaining actions that were either ongoing or delayed. It was concluded that 92 percent of IP actions have been completed. Six IP actions are still in progress or delayed, with varying implementation timelines.

OIA will continue to monitor implementation of the remaining actions plans and will report to Management and the Board as appropriate.



June 30, 2025

## OIA SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE INSTITUTIONAL SAFEGUARDS REVIEW

### EXECUTIVE SUMMARY

In October 2021, the Fund's Executive Board (the Board) launched a comprehensive Institutional Safeguards Review (ISR) with the aim of ensuring that the Fund's systems reflected a robust governance structure which meets the highest standards. The ISR made a range of recommendations in June 2022 to strengthen the Fund's Data and Analysis Integrity (DAI) frameworks and improve and enhance trust in the Fund's Dispute Resolution System (DRS).

An Implementation Plan (IP) was developed by the Board Steering Group, Management, and staff and issued in December 2022. The IP comprised 71 actions (six for DAI and 65 for DRS matters). The overall implementation of the IP is subject to follow-up and validation by the Office of Internal Audit (OIA). Staff reported to the Board in December 2023 that 85 percent of the actions were completed or on track for completion by end of CY 2023. OIA's first assessment concluded in July 2024 essentially confirmed staff's update and found that 45 IP actions had been completed, leaving 26 actions either in progress or delayed status (two for DAI and 24 for DRS) with most actions due for completion by end December 2024.

This second OIA assessment aimed at validating progress on the remaining 26 (in progress or delayed status) actions. This second assessment was not preceded by a staff update to the Board. OIA concludes that 20 out of the 26 actions have been completed, all but one related to DRS. In total, 65 IP actions (five for DAI and 60 for DRS) have now been completed representing a 92 percent overall completion rate. Six IP actions remain in progress or delayed status with varying implementation timelines. This report does not offer any new forward-looking opportunities for enhancing implementation of IP actions and measuring effectiveness of IP actions in the future.

OIA will discontinue its standalone ISR reporting to the Board with this assessment. However, OIA will continue to monitor implementation of remaining actions plans and will report to Management and the Board either on an ad hoc basis or through OIA's semiannual Activity Reports to the Board.

Approved By  
**Ashlene van der Colff**

Prepared by Office of Internal Audit team, led by Fabien Laclavère  
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## ABBREVIATIONS

AR	Administrative Review
AT	Administrative Tribunal
CAM	Executive Board's Committee on Administrative Matters
COM	Communications Department
CRS	Common Review System
CY	Current Year
DAI	Data and Analysis Integrity
D&I	Diversity and Inclusion Office
DMD	Deputy Managing Director
DRS	Dispute Resolution System
EAC	External Audit Committee
EP	External Panel
ETO	Ethics Office
FY	Fiscal Year
GC	Grievance Committee
HRD	Human Resources Department
IP	Implementation Plan
ISR	Institutional Safeguards Review
ITD	Information Technology Department
LEG	Legal Department
MD	Managing Director
MDT	Mediation Office
OBP	Office of Budget and Planning
OEDs	Offices of Executive Directors
OIA	Office of Internal Audit
OII	Office of Internal Investigations
OMB	Ombuds Office
OMD	Office of the Managing Director
SAC	Staff Association Committee
SEC	Secretary's Department
SLC	Staff Legal Counsel
SPR	Strategy, Policy and Review Department
WG	Working Group

## BACKGROUND

**1. Subsequent to its review of the matters raised in the investigation of the 2018 World Bank's Doing Business report in October 2021,<sup>1</sup> the Fund's Executive Board launched a comprehensive Institutional Safeguards Review (ISR) with the aim of ensuring that the Fund's systems reflected a robust governance structure which meets the highest standards.** The Board noted that while it had *"confidence in the impartiality and analytical excellence of IMF staff and in the IMF's robust and effective channels for complaint, dissent, and accountability,"* it would at the same time consider *"possible additional steps to ensure the strength of institutional safeguards in these areas"*. The Board established a Steering Group of Executive Directors to lead the review with the objective of helping to ensure the staff, Management, and Executive Board maintain the highest possible standards around internal governance, use of data, and accountability.

**2. The ISR—based on an integrated approach undertaken by the Board's Steering Group, working closely with Management, two staff working groups (Internal Governance and Staff Voice; and Data and Analysis Integrity (DAI)) and an External Panel (EP)—made a range of recommendations in June 2022 to strengthen the Fund's DAI frameworks and improve and enhance trust in the Fund's DRS.** In its December 2022 joint response, the Board and Management noted which of the ISR recommendations were accepted and identified several actions to implement in the near-term. It also committed to undertake further work to carefully consider the reports' remaining recommendations and determine how best to implement a comprehensive set of measures and policy changes that would constitute significant institutional and cultural change. An Implementation Plan (IP) was developed in close consultation with staff and issued in December 2022.<sup>2</sup> The IP comprised 71 actions that formed a comprehensive, mutually reinforcing package of measures that can be grouped under the following themes: (i) DAI (six actions); and (ii) EP actions related to strengthening the DRS, leadership—tone from the top, and oversight and accountability (65 actions).

**3. A decision was made by Management, and approved by the Board in December 2022, that the overall implementation will be subject to follow-up and validation by OIA.** The IP noted that collectively, as an institution, a variety of means (OIA audits, staff engagement surveys, pulse surveys) will be leveraged over time to assess the progress of the IP, and the extent to which fully completed actions are contributing to positive improvements in the operation of the DRS and enhancements to the organizational culture.

**4. OIA's assessment issued in July 2024 concluded that 45 IP actions, or 64 percent, had been completed.** The first assessment was based on staff's December 1, 2023, update paper to the

<sup>1</sup> See [Statement by the IMF Executive Board on its Review on the Investigation of the World Bank's Doing Business 2018 Report](#) (October 11, 2021).

<sup>2</sup> See [Implementation Plan in Response to IMF Executive Board and Management Endorsed Recommendations of the 2022 Institutional Safeguards Review](#) (December 1, 2022).

Board.<sup>3</sup> Completed actions included four DAI actions and 41 EP actions.<sup>4</sup> Details of those completed actions are provided in Annex I. In addition, the first assessment concluded that 26 IP actions were either in progress (13) or delayed implementation status (13) and therefore subject to subsequent follow up by OIA.

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<sup>3</sup> See [Staff Report on ISR Implementation Progress Board Update](#) (December 1, 2023).

<sup>4</sup> See [OIA Report on Progress Assessment of the Implementation of the Recommendations of the Institutional Safeguards Review](#) (July 26, 2024).

## ENGAGEMENT OBJECTIVES, SCOPE, AND APPROACH<sup>5</sup>

**5. The objectives of this second engagement were to independently validate the extent to which remaining 26 IP actions have progressed since the first assessment or have been fully completed from a design standpoint.** Fieldwork for the assessment was substantially completed at mid-May 2025.

**6. This engagement did not assess the following areas:**

- Adequacy of the IP and detailed actions that have already been approved by the Board to address the ISR recommendations, and in turn OIA is not in the position to assess or challenge the design of those actions.
- Appropriateness of the composition and structure of the IP Workstreams and Task Teams that are assigned ownership of action(s).
- Reasonableness of the net cost and resource implications (i.e., accommodatable within existing budget envelope versus net budget impact) described in the IP. To the extent possible, any resource constraints and implications identified by departments were reported when evaluating progress.
- Operating effectiveness of completed IP actions, as the implemented processes and controls will continually operate in the long run. There needs to be sufficient time to accumulate the data points for measuring how effective these completed actions will be in advancing the original goals of the ISR.

**7. The engagement objectives were achieved through examination of available documentation and interviews with key stakeholders (COM, D&I, ETO, HRD, LEG, OII, and SEC) where appropriate.** OIA also commented as deemed necessary on the sufficiency and nature of actions taken by departments and Management to complete the IP and measure actual implementation.

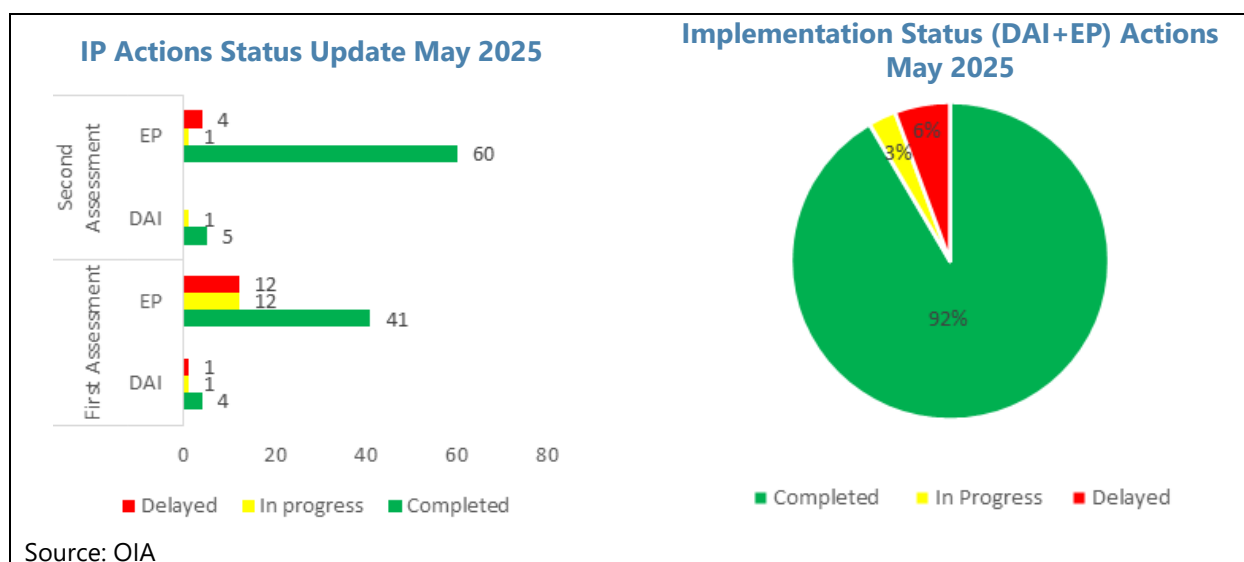
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<sup>5</sup> This engagement was conducted in conformance with The Institute of Internal Auditors' Global Internal Audit Standards.



## MAIN REPORT

8. OIA found that that 20 IP actions, out of the remaining 26 IP actions, have been completed while six IP actions are in progress or delayed. 19 completed actions pertain to EP action plans and one to DAI action plans. IP actions in progress or delayed represent 9 percent of total IP actions. This number is composed of one DAI action and five EP actions, including one in-progress action plan assigned to the Board. Implementation of a majority of delayed actions is anticipated by end CY 2025. Collectively, a total of 65 IP actions have been completed as of May 2025 (5 DAI actions and 60 EP actions). This represents a combined 92 percent completion rate of IP actions. Details are provided in Section I and II below.



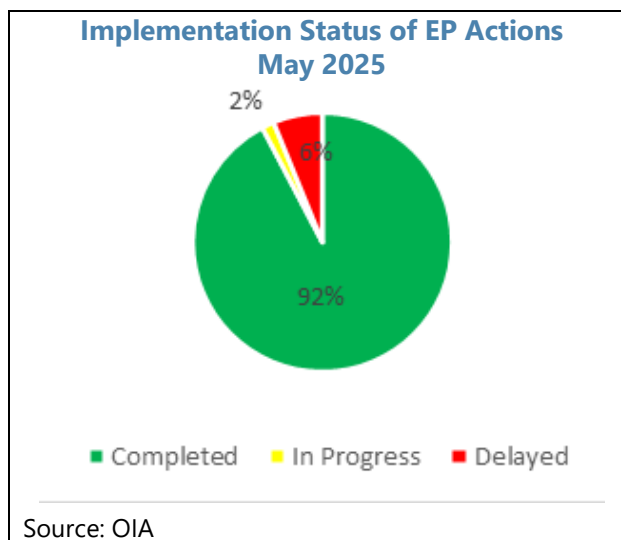
### A. Completed IP actions

#### Data and Analysis Integrity (DAI)

9. One additional DAI action plan (out of six) from the first assessment was completed in May 2025 (17 percent) regarding reporting of undue influence. Management agreed with that staff's conclusions that there is no sufficient demand to warrant an entirely new complaint mechanism dedicated exclusively to undue influence. Rather, Management approved staff's proposal to further strengthen existing mechanisms, including a strengthened role of the Ethics Office (ETO) where ETO serves as a central point of contact for employees seeking support to respond to undue influence concerns and plays a primary role in supporting employees in responding to concerns and safeguarding the integrity of their analysis. The proposal also includes a commitment from the DRS heads, ETO and the Office of Internal Investigations (OII) to annually track cases of undue influence. Beginning in FY2026, the annual engagement with Management and the Board would include a dedicated discussion of any undue influence concerns raised by the relevant offices. OIA agrees that those improvements constitute sufficient evidence that this action plan is completed. In total, five out of six DAI action plans have now been completed.

***External Panel (EP): Leadership and tone from the top; building trust and strengthening the DRS and processes; oversight and accountability.***

**10. 19 additional EP actions out of 24 remaining actions have been completed through various initiatives, with a total of 60 out of 65 EP actions completed after this second assessment (92 percent).** OIA found that those actions were mostly completed via: (i) revisions to, and publication of, the Board Code of Conduct (October 2024); (ii) publication of the Managing Directors (MD)’s Terms of Appointment (October 2024) and the framework for the application of the standards of ethical conduct vis-à-vis the MD (March 2025); (iii) revisions to Grievance Committee processes (October 2024); (iv) streamlining and improvement of the Administrative Review processes for benefits and non-benefits cases (February 2025); (v) expansion of the legal advisor function (April 2025); and (vi) various communication, training and outreach efforts undertaken by Management, COM, HRD and DRS offices during CY 2024–25. OIA also notes that those efforts are of an ongoing nature and carried out periodically. Overall, those additional actions taken by the Fund allows improving leadership, communicating tone at the top and strengthening the DRS and its processes. Additional details are available in Annex II.

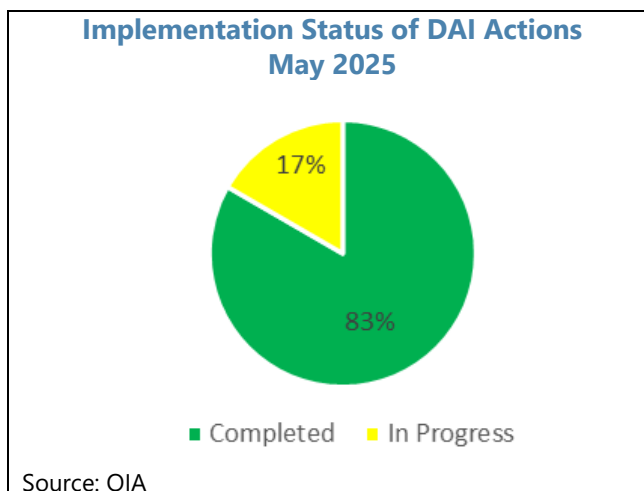


**11. Related to the above, OIA noted that five IP actions were implemented with some modifications compared to the original Implementation Plan (IP).** Specifically, Management approved a modification of the original IP for EP 35–37 regarding legal support to staff and changes to the administrative review (AR) process (all three actions were previously reported to the Board as “requiring further consultation”). The rationale provided by HRD for those modifications with the ultimate goals to improve legal services available to staff and the functioning of the AR process appears reasonable and well documented. In addition, OIA noted that Management approved a modification of the original IP for action EP 41 regarding a new protocol for consideration of reinstatement of wrongfully terminated employee (previously reported to the Board in December 2022 as “supported”). As part the approved changes to the AR process (EP 36, 37), Management approved HRD’s recommendation that no additional rule was needed for the reinstatement of wrongfully terminated employee given remedies already afforded to staff through the Grievance Committee and Administrative Tribunal processes. OIA agrees with the rationale provided by HRD. Finally, Management approved LEG’s proposal that action EP 42 be assessed as completed based on progress achieved by the Fund and general workload streamlining considerations.

## B. In Progress and Delayed IP Actions

### *Data and Analysis Integrity (DAI)*

**12. One DAI action plan (out of six) from the first assessment remains in progress as of May 2025 (17 percent).** This IP action relates to the future audit of the upcoming Common Review System (CRS), slated for deployment around end CY 2025. The audit of the review process is tentatively scheduled for FY 2027 in order to leave sufficient time for implementation of the system. Additional details are available in Annex III.



***External Panel (EP): Leadership and tone from the top; building trust and strengthening the DRS and processes; oversight and accountability.***

**13. After the closure of 19 EP actions in this second assessment, four EP actions remain delayed and one in progress as of May 2025.** Delayed action plans relate to: (i) the issuance of a new standalone whistleblower policy (expected completion during Q1 FY 2026); and (ii) the implementation of the remaining recommendations of OIA's 2021 Audit of the Enterprise Risk Management framework (planned through FY 2028). Access by OED personnel to formal DRS services is an action plan in progress, to be revisited by end FY 2026. See additional details in Annex III.

## C. Conclusions and Forward-looking Considerations

**14. This assessment does not propose any new forward-looking opportunities to improve and enhance implementation of IP actions.** However, OIA reiterates its main comments made at the outcome of the first assessment. As most IP actions have now been completed, staff may want to take stock of, and document, the principles of the monitoring framework that will be applied in future years (and in particular for EP actions).<sup>6</sup> Such a framework, that would require some coordination across departments, would help ensure that staff adequately defines follow up of the various action plans and monitor implementation to carry on the momentum of implemented changes in the future. Annual DRS Board briefings led by Management and DRS Offices may report in future years on the effective application of the framework in the various categories of IP actions.

<sup>6</sup> Staff's December 2023 update to the Board had indicated that: "The monitoring framework for ISR implementation will continue to leverage a variety of mechanisms (targeted staff pulse surveys, risk culture surveys, OIA assessments of ISR progress) over time to gauge the impact of completed ISR actions in bolstering safeguards for data integrity and in shaping enhancements to the organizational culture".

OIA's comments do not represent deficiencies vis-à-vis the original implementation plan, and do not modify OIA's assessed status of the various action plans. Their implementation is therefore left to staff's initiative and discretion to operationalize.

**15. This assessment will conclude OIA's standalone ISR reporting to the Board.** Given the low number of remaining outstanding action plans, OIA will not issue another comprehensive assessment report to the Board. However, OIA will continue to monitor implementation of the six remaining action plans and will report to Management and the Board on an ad hoc basis or through OIA's semiannual Activity Reports to the Board.

## Annex I. ISR Action Tracker—Completed Action as of First OIA Assessment<sup>1</sup>

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
<b>Data and Analysis Integrity (DAI)</b>						
1	DAI 1A	Clarify the terms of engagement of OED with staff in staff's conduct of analysis.	SEC LEG SPR	Joint note - clarifying the terms of engagement of OED with staff in staff's conduct of analysis—was issued in June 2023. The note incorporates guidance applicable to staff and the guidance applicable to OEDs, with the staff guidance issued by Management and the relevant sections applicable to OEDs concurrently approved by the Executive Board.	Completed	Completed
2	DAI 2	Clarify the role of management in the clearance of staff papers and positions.	LEG SPR OMD	Guidelines were issued in February 2023—which clarify that Management's role requires taking decisions on the basis of staff analysis and advice, while recognizing that Management has the prerogative to provide guidance on staff's work and to exercise judgment on strategic issues within the framework of the Articles of Agreement and Board-approved policies.	Completed	Completed
3	DAI 3	Complete ongoing work to help ensure evenhanded coverage of emerging areas in surveillance	SPR	Interim guidance note, issued to staff in April 2023, provides the latest operational guidance on these specific areas, consistent with the respective Board-approved strategies.	Completed	Completed
4	DAI 4A	Further strengthen the transparency and documentation of internal review process.	SPR	Guidance has been issued expanding the perimeter of documents using the e-Review system for interdepartmental review and Management clearance.	Completed	Completed. Part of the Guidance Note will only apply post CRS implementation to certain documents.

<sup>1</sup> Source: OIA Report on Progress Assessment of the Implementation of the Recommendations of the ISR (July 26, 2024).

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
<b>External Panel (EP)</b>						
5	EP 2	Review framework for publication of summary financial interests of Fund Management.	ETO LEG OMD Board's Ethics Committee (CAM)	The framework for the publication of summary financial statements and interests of the Managing Director and the Deputy Managing Directors has been finalized. The first summary statements will be published on the Fund's external website by the close of CY 2023.	Substantially completed; summary statements to be published in Q4 of CY 2023	Completed
6	EP 3A	Enable OED access to informal DRS mechanisms.	LEG MDT OMB SEC Board's CAM	The Executive Board, approved in June 2023, a proposal to grant all OED personnel access to the Ombuds and Mediation offices on the same basis as Fund staff—this enables OED personnel to seek guidance and support in navigating difficult workplace situations in a voluntary, informal, and confidential setting.	Completed	Completed
7	EP 7	Unethical conduct should be penalized consistently, and the sanctions imposed for such conduct should be communicated to staff (for instance through regular anonymized reporting on cases of unethical conduct and the consequences for the wrongdoer).	OII	HRD and LEG, as Management's advisors in the review of disciplinary cases and determination of sanctions to be imposed, regularly liaise to ensure that penalties imposed on staff and contractual employees are consistent and continue to do so. OII Annual Reports for 2021 and 2022—issued in May 2023—included additional information about cases that have been investigated by OII, to provide more substantive summaries of cases the Office has addressed as well as their outcomes—balanced to ensure the appropriate levels of confidentiality regarding personnel matters.	Ongoing	Completed. OII's Annual Report is published. Content has been expanded to give more information on the nature of individual cases investigated allowing readers to better understand the context, severity of allegations, and sanctions taken. The expanded OII Annual Report is intended to be published annually on an ongoing basis.
8	EP 8(ii)	Where the Independent Review process concludes that retaliation has occurred, the fact than an employee's	OII	The decision as to whether a failure of an employee—to appropriately document his/her decision or meet the obligations conferred by the	Ongoing	Completed. Updates to the Staff Handbook address the recommendation in design. The assessment process will

SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		actions were determined to be retaliatory should be considered in their performance evaluations, with appropriate consequences attached.		Retaliation policy but acted in good faith—is made by the Responsible Official considering the OII Investigation Report (i.e., the Director, HRD for A-level staff, the MD, or her delegate for B-level staff).		be implemented on a continuous basis.
9	EP 8(iii)	Update Retaliation Policy to require investigation of misconduct where it is concluded that retaliation has occurred.	OII	Necessary updates to Retaliation Policy incorporated in Staff Handbook updates and published in June 2023.	Completed	Completed
10	EP 8(iv)(A)	Update Retaliation Policy to provide for advice and early informal resolution for those who fear retaliation.	OII	Necessary updates to Retaliation Policy incorporated in Staff Handbook updates and published in June 2023.	Completed	Completed
11	EP8 (iv)(B)	Conduct awareness-raising event to share information with all staff on the various DRS Offices, the Ethics Office, and OII and mechanisms available to them, including to protect against retaliation	COM DRS	A number of events have been regularly conducted to raise awareness. These include: (i) DRS Open House/awareness-raising event held in December 2022; (ii) “Meet your Ombudsperson”; “Ask me Anything with the Ethics Office” (on staff responsibilities as International Civil Servants”; (iii) “Insider” video with the Head of Office of Internal Investigation (OII); (iv) Mandatory Ethics Course for Fund staff including in-person sessions for Departments and training sessions for Heads of Department; (v) the Staff Association Committee (SAC)-convened DRS Townhall in November 2023 covered the roles/mandates of the DRS, Ethics, and Investigation Offices and used a case study to demonstrate in a practical way how these Offices could be leveraged by staff.	Completed	Completed

## SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
12	EP 8(iv)(C)	Conduct formal Townhall with DRS office Heads, Ethics Office, OII, as well as with SAC on Activities/Annual Reports of DRS Offices.	COM DRS	DRS/ISR townhall (under the auspices of SAC) delivered in November 2023.	Completed.	Completed
13	EP 8(iv)(D)	Continue ongoing communications and outreach initiatives.	COM	As also outlined in the Action Items #13 and 18 above, this is an ongoing effort. A Fund-wide Townhall was ISR held in February 2023 and a Fund-all communication on ISR progress was issued to staff in July. The ISR page has been updated with relevant resources and recent documents and has been disseminated as part of the FUNDALL message. The IP "Action Tracker" is also available on the ISR page, for Fund-wide access.	Ongoing	Completed. Various communications actions during CY 2023 address the recommendation. Communications initiatives are intended to be carried out periodically.
14	EP 8(v)(A)	Update Retaliation Policy to include affirmative supervisory responsibility to report misconduct.	OII	Necessary updates to Retaliation Policy incorporated in Staff Handbook updates and published in June 2023.	Completed	Completed
15	EP 8(vi)	Update Retaliation Policy for OII to create a positive obligation on the Internal Investigator to consider the implementation of interim measures in all cases involving allegations of retaliation and to formally document their conclusion.	OII	Necessary updates to Retaliation Policy incorporated in Staff Handbook updates and published in June 2023.	Completed	Completed
16	EP 8(viii)(A)	Staff Engagement Survey (SES) to include questions on trust, speak-up culture, and retaliation and to set a baseline.	HRD	SES sent out to staff included relevant questions and will serve to establish a baseline which will provide the basis for comparison in follow-up surveys.	Completed	Completed



No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
17	EP 8(viii)(B)	Follow-up Pulse Surveys to the SES to measure progress on these issues.	HRD	Follow-up surveys on specific aspects to be administered after 2 years of the SES.	Action Not Due. End CY 2024.	Completed in FY 2025.
18	EP 8(ix)	Amend TORs of Mediator and Ombudsperson to explicitly consider allegations of undue influence.	LEG	Terms of References of Ombuds and Mediation Office have been amended – to explicitly consider allegations of undue influence - and were approved by Management in July 2023.	Completed	Completed
19	EP 9A(i)	Share with staff high-level information about the number and nature of matters considered by Ethics Committee at the end of each Committee's Term.	Board's Ethics Committee	First Summary Report issued in CY 22 Q4. Report to be issued at the end of each Ethics Committee's term going forward.	Completed.	Completed
20	EP 9A(ii)	Require systematic training on Board Code of Conduct for new OED Staff at the beginning of each term and on an annual basis.	Board's Ethics Committee	A regular schedule of ethics training has been introduced for all OED personnel, with the first session delivered in Q1 of CY 2023.	Ongoing	Completed. Training was first delivered in CY 2023. Training is intended to be conducted annually on an ongoing basis.
21	EP 9B	Resume Publication of Information on Administrative and Grievance Committee Process.	GC	Grievance Committee Annual Reports (for 2022, 2021 and 2020) published; Publication of redacted copies of GC recommendations has also been completed. Annual Reports for Admin Reviews published for 2019/2020/2021/2022.	Completed	Completed
22	EP 10A	All DRS Information to be updated centrally on DRS Intranet Page.	COM	The DRS webpage continues to be updated on an ongoing basis with recent updates and information notices.	Ongoing	Completed. A comprehensive DRS intranet page was created in CY 2023. The page is updated periodically on an ongoing basis.
23	EP 10B	The Fund should create a Tool-Kit for Self-Represented employees on the DRS	HRD	This work is not deemed to be a priority, especially given the planned work to engage a Staff Legal Counsel (EP35) who would develop guidance	No further action is envisaged.	Completed

# SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		webpage which sets out all aspects of the role of each DRS office, including applicable timelines (both as stated in the rules as well as in practice), percentage distribution of outcomes in each DRS office/process for the past 2 years, and detailed guidance to prepare staff for each step of the formal dispute resolution process.		materials to assist staff, as part of their Terms of Reference.		
24	EP 10C	Each relevant office or process (including Administrative Review, OII, Grievance Committee, and the Administrative Tribunal) should post a real-time case “tracker” on a secure intranet page which allows the staff members concerned to log in, monitor the progress and to view the status update of their case.	ITD	It has been determined that there is no need for an expansive technology solution or real-time case-tracker. Given work already completed (dissemination of Annual Reports and greater access to the work of the DRS, Ethics, and Investigation Offices and Administrative Review online submission portal) and work that is planned (streamlining processes for Administrative Review and Grievance Committee), there is general consensus that the need for additional case management or technology solutions is not a priority and that the Offices can continue to leverage their existing internal tracking mechanisms and tools.	No further action is envisaged.	Completed
25	EP 10D	An intranet page for the DRS should also show the nature of individual complaints filed by staff over the past two to five years, the actual timeline required for the disposition of the matter or inquiry, whether the allegation was	LEG, DRS, HRD and COM	As indicated in the original IP, information on the nature of cases and their outcomes is already made available on the respective intranet pages of the DRS offices. An efficient approach to such a page could be for it to draw upon the non-confidential information contained in the respective internal tracking mechanisms of the DRS, Ethics, and Investigation offices and reports of the DRS Offices.	No further action is envisaged.	Completed. No additional work is envisaged given budgetary constraints and information already available on the intranet.

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		substantiated in whole or part, the recommended consequence or decision when the allegation or concern was substantiated, and the action or decision taken with a reasoned explanation for why the recommendation was not followed if the Managing Director chooses not to follow the recommendation made by the relevant office. This data already exists and was reviewed by the Panel. Sharing it will improve transparency, trust, and accountability.				
26	EP 11	The Fund should implement the changes made to the DRS employment framework in early 2021 to allow DRS leaders and employees to elect to be converted to staff positions with full benefits for the remainder of their terms of employment.	DRS HRD	The Executive Board, in June 2023, approved changes to the DRS Employment Framework—to bring the Fund's employment framework for these specialized roles into closer alignment with the majority of comparator IFI organizations.	Completed	Completed
27	EP 12	OII should not require authorization from Management or HRD before investigating cases.	OII	Necessary changes incorporated in Staff Handbook Updates published in end-June 2023.	Completed	Completed
28	EP 13	Investigations of allegations of misconduct should be centralized and conducted by	OII	OII is now established as the centralized entry point for any misconduct allegation and necessary changes have been incorporated in the Staff Handbook.	Completed	Completed

# SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		OII only-not by the Departments within the Fund.				
29	EP 14A	Convene joint meetings between DRS & Ethics and Integrity Offices to discuss Annual Reports with Management and Board.	ETO	A joint meeting—between Management and the DRS, Ethics, and Investigation Offices—was held in June 2023 to discuss the Annual Reports of these Offices and the main themes from their work.	Completed	Completed
30	EP 14B	Brief the board annually on the activities of DRS offices.	ETO	Management-led Board briefing held in June 2023 to engage in a continued dialog with the Executive Directors, including the need to ensure follow-up to identify systemic issues and cross-cutting trends from the work of these Offices.	Completed	Completed
31	EP 15A	To enhance OIA's independence, introduce an additional step whereby the EAC would approve OIA's Program of Work.	OIA	OIA's Charter has been amended to require the External Audit Committee (EAC) to approve OIA's annual Program of Work. This change has been implemented with the EAC formally approving OIA's FY24 Program of Work.	Completed	Completed
32	EP 16B	The Fund should evaluate how to solve OIA's capacity constraints.	OIA	OIA has secured increases in its structural budget envelope for FY23 and additional transition resources for FY24. The annual budget cycle and accountability framework discussions will remain the forum for evaluating OIA's adequacy of resources on an ongoing basis. The Director of OIA can also flag issues relating to the adequacy of OIA's resources to the External Audit Committee, if needed, after exhausting internal procedures.	Completed	Completed
33	EP 16C	The Fund should better monitor timely implementation of OIA's and IEO's recommendations	OIA	OIA completed its triage exercise to help departments gain an accurate view of their open audit issues, and to further facilitate departments' risk mitigation efforts. With regard to monitoring and reporting of IEO recommendations, the implementation status is routinely validated and reported by OIA through its	Ongoing	Completed. IEO and OIA's recommendations are sufficiently monitored on a periodic basis to ensure prompt implementation and to discuss delays. Updates are provided to the Board.

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
				Periodic Monitoring Reports (PMRs). OIA's Thirteenth PMR is scheduled to be discussed by the Board in November 2023.		PMR reports are published. The monitoring process is implemented on a continuous basis.
34	EP 18	Impose appropriate and consistent sanctions for substantiated misconduct.	HRD LEG OII	The implementation of this action is covered by the response to EP 7—OII Annual Reports now provide more substantive summaries of cases the Office has addressed as well as their outcomes.	Ongoing	Completed. See update for EP 7. HRD and LEG will continue to coordinate to discuss consistency of sanctions.
35	EP 19B	Quiet changes and support for the DRS will not build support as effectively as visible, transparent, decisive action taken against those who have acted improperly	HRD LEG OII	This has been addressed through the actions to address EP 7 (through regular anonymized reporting in cases of unethical conduct and consequences for the wrongdoer).	Ongoing	Completed. See update for EP 7 and EP 18.
36	EP 22	Hold an internal Executive Board meeting, using external facilitators or the Fund's Ombudsperson or Mediator, to discuss ways in which the Executive Board can visibly and verbally support efforts to increase transparency in matters related to ethics matters at the Executive Board and MD levels.	Board's Ethics Committee	This is being addressed through the initiative to share greater information about the work of the Ethics Committee which will in turn increase transparency (See EP 9).	Completed	Completed
37	EP 24B	Employees at any level who use and prevail in the DRS process (e.g., Peer Review, Administrative Tribunal, etc.) should receive support from HRD to ensure their careers are not negatively impacted by	HRD OII	Existing policy provides protection. All employees who use the DRS are protected by the IMF's Retaliation Policy whether or not they prevail in their claim. Any employee who believes that a career decision has been influenced by their use of the DRS may engage DRS services (including reporting this to	Ongoing	Completed. Staff Handbook policy and outreach initiatives to staff conducted in CY 2023 address the recommendation. Outreach efforts and remedial actions are intended to be

## SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		their use of the DRS. Periodic (e.g., every 3 years), and transparently published review should be undertaken to assess the extent to which HRD and LEG are protecting and supporting employees who use and prevail through the DRS.		OII for inquiry and/or investigation) and if retaliation is established, remedial action will be taken.		implemented on a continuous basis.
38	EP 25	Staff who work as peer reviewers/witnesses/GC members to record contributions in APR and to receive positive acknowledgement.	HRD	Briefing notes and annual guidance materials for the 2023 APR cycle were suitably updated. SHRPs further reinforced this message in their outreach and presentations to Departments as part of the FY23 ATME process. This will be a continuing effort as part of the annual APR/ATME cycle.	Completed	Completed
39	EP 26	The Fund should reduce litigiousness by creating accountability measures for HRD and LEG and managers for use in performance reviews and promotion decisions. Missed timelines should be reflected on individual performance reviews of the responsible parties.	HRD	As noted in the IP, when individual staff members do not meet deadlines for work deliverables, and when this reflects individual performance deficiencies (rather than, e.g., resource constraints outside of the individual's responsibility, or unanticipated challenges such as exceptionally high workload or sick leave), this is reflected in performance reviews, which are in turn considered in promotion decisions.	Ongoing	Completed. Existing policies and documentation evidence completion. Procedures are intended to be implemented on a continuous basis.
40	EP 30	A cultural change workstream will undertake an inventory of past and ongoing initiatives and resources in the area of management and behavior change. In addition, this team, with the targeted support from a consultant will conduct focus groups and interviews to	COM D&I HRD	An Organizational Culture Change (OCC) Task Team, comprised of staff from HRD, OIC, the Ethics Office, and the SAC started its work in February 2023 by conducting an inventory of existing and past initiatives as well as policies, procedures, and practices which can contribute to organizational culture change. Focus group sessions with staff have been completed in June/July 2023 to gain deeper insights into the behavioral patterns and drivers that	On track for completion	Completed. Management approved staff proposal for an action plan in January 2024.

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		define the Fund's current culture, its drivers, including the root causes of lack of trust and fear of retaliation, and to align on a concrete shared articulation of future state culture. The team will then identify behavior changes needed to move from the current to the future state culture. This analysis will be conducted from CY22 Q4 to CY23 Q4. On the basis of this analysis, the workstream will develop a proposal to modify and strengthen existing programs to better support a cultural shift, and any resource implications should be assessed in time for the regular budget process ahead of FY25.		contribute to staff's lack of trust and fear of retaliation. The results from the focus group sessions are well aligned with the thrust of the ISR recommendations and the various in-train IP actions and initiatives and will inform ongoing efforts and additional actions to support durable culture change. A draft proposal is under review and a formal proposal to Management is expected to be tabled in December 2023, and considered as part of the FY25 budget discussions.		
41	EP 31	The Ethics Office (ETO) and the Office of Mediation will work on further strengthening their training offering to prepare Peers for Respectful Workplace Advisors (PRWs) to effectively raise Ethics awareness and empower them to raise systemic ethics-specific concerns in their department with the Ethics Advisor.	ETO MDT	Several relevant training modules have been launched and completed in CY 2023. The Mediation Office and Ethics Advisor will work on further strengthening the training provided to the Peers for a Respectful Workplace (PRW) volunteers and representatives.	Ongoing	Completed. Training modules were first delivered in CY 2023. Training is intended to be conducted annually on an ongoing basis.

# SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
42	EP 32	Establish Employee Relations Unit within HRD to enhance adherence to timelines and early dispute resolution.	HRD	A draft proposal has been formulated, informed by an extensive benchmarking of related practices in comparator organizations. The draft proposal is under consultation with stakeholders expected to be finalized and submitted to Management in Q1 of CY 2024 and considered as part of the FY25 budget discussions.	Delayed. Revised target date- Q1 of CY 2024.	Completed. Management approved on December 20, 2023, staff proposal to augment the staffing of HRD's Employment Practices (EP) unit, and other measures, to allow for more timely processing of both administrative review and early dispute resolution cases. Phasing of budget increase will be further discussed with OBP. Management rejected the initial recommendation for two separate units as the latter would lead to inefficiencies and added costs.
43	EP 34	The Fund should provide a transparent learning process regarding the Administrative Tribunal (AT) cases. LEG's existing practice is to send a memorandum to management reporting on all Administrative Tribunal decisions, including their implications and root causes. Going forward, LEG will include a specific Lessons Learned section in this memorandum. The annual management statement, in the	LEG	The annual memorandum to Memorandum reporting on all Administrative Tribunal decisions, was issued to Management in July 2023—which also included a “Lessons Learned” section, in the context of the ISR recommendations. This will continue to be issued on an annual basis going forward.	Completed.	Completed



No	IP Reference	Recommendation	Owner	Implementation Update	Status	OIA Assessment (March 2024)
		context of the DRS report and engagement with the Board, will also reflect on lessons learned.				
44	EP 38	The process of allocating resources to the DRS offices would benefit from a thorough, objective, and transparent evaluation of resources needed to ensure that they can meet timelines and procedural requirements.	DRS HRD	A comprehensive workforce planning exercise (for FY24) has been completed for the DRS, Ethics, and Investigation Offices. The DRS, Ethics, and Investigation Offices collectively received the largest structural percentage increase in the Fund (24.6%) for FY24 budget allocations and about 47% after including transitional funds. This builds on an overall 30 percent increase in DRS resourcing allocated to the Offices in FY23 with an overall upward shift in resources since FY22 of about 80 percent.	Completed	Completed
45	EP 40	Create a form for filing requests for administrative review and include a section asking specifically for a description of the measures the complainant would like HR to take.	HRD	HRD has rolled out the completion of a standardized online Administrative Review Intake Form as well as an Exit Questionnaire.	Completed	Completed

## Annex II. ISR Action Tracker—Additional Completed Action as of Second OIA Assessment<sup>1</sup>

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
<b>Data and Analysis Integrity (DAI)</b>						
1	DAI 1B	Explore effective mechanisms to raise concerns by staff about undue influence.	LEG SEC SPR Board	Delayed. Revised target date— Q3 of CY 2024	<p>Management approved in May 2025 staff's conclusion that there does not appear to be sufficient demand to warrant an entirely new complaint mechanism dedicated exclusively to undue influence. Rather, Management approved staff's proposal to further strengthen existing mechanisms, including a strengthened role of the Ethics Office (ETO) where ETO serves as a central point of contact for employees seeking support to respond to undue influence concerns and plays a primary role in supporting employees in responding to concerns and safeguarding the integrity of their analysis. ETO would also receive information on complaints of undue influence received through the Integrity Hotline that do not warrant an investigation, and could, with the consent of the complainant, refer concerns of undue influence which could amount to misconduct, to OII, the Board Ethics Committee, or other appropriate bodies for appropriate action where necessary. ETO's Terms of Reference will be updated accordingly.</p> <p>Finally, the proposal includes a commitment from the DRS heads, ETO and OII to annually track cases of undue influence, and beginning in FY2026, the annual engagement with Management and the Board would include a dedicated discussion of any undue influence concerns raised by the relevant offices. ETO will develop easy and accessible information material to inform employees of the multiple avenues available to raise concerns of undue influence, and the central role of the Ethics Office.</p>	Completed.

<sup>1</sup> Source: [OIA Report on Progress Assessment of the Implementation of the Recommendations of the ISR](#) (July 26, 2024) for column 1-5. Staff update (COM, D&I, HRD, LEG, OIA, OII, and SEC) provided during February-May 2025 for column 6.

SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
<b>External Panel (EP)</b>						
2	EP 1A	Ethics Committee (and the Board) to complete a full review of the Board's Code of Conduct.	Board's Ethics Committee ETO LEG	Delayed. Revised target date– Q1/Q2 of CY 2024.	The Board approved the Ethics Committee's proposed changes to Board Code of Conduct on October 1, 2024. The new Board Code of Conduct is published on the Fund's external website: <a href="#">IMF Staff Ethics, Financial Disclosure, and Resolution of Staff Disputes: Annual Reports</a> . Changes in the Code of Conduct include measures to protect staff against retaliation.	Completed. Linkage to EP 5, EP 21 and EP 23.
3	EP 1B	Ethics Committee (and the Board) to review the ethical framework applicable to the Managing Director.	Board's Ethics Committee ETO LEG	Delayed. Revised target date– Q1/Q2 of CY 2024.	The Board approved the Ethics Committee's recommendation to enhance transparency around the ethical framework applicable to the Managing Director (MD) on October 1, 2024. This led to the publishing of the MD's contract and the framework for the application of the standards of ethical conduct vis-à-vis the MD on the Fund's external website: <a href="#">IMF Staff Ethics, Financial Disclosure, and Resolution of Staff Disputes: Annual Reports</a>	Completed
4	EP 5	In cases involving the conduct of the Managing Director, or in other cases in which a potential conflict of interest may arise, the Secretariat of the Ethics Committee should be an external lawyer, rather than staff of the Fund.	Board's Ethics Committee	Action not due. Revisit after review of Board's Code of Conduct.	This issue was considered by the Ethics Committee and the Board as part of the review of the Board Code of Conduct. The Committee and the Board's deliberations are Strictly Confidential, but the result was that the Board agreed to amend para. 25 of the Board Code of Conduct to add the following sentence: "In addition, the Ethics Committee may at any time seek the views of external legal counsel and/or ethics advisors on any matter before it, including where the Committee is seized of a matter concerning the Managing Director."	Completed. Linkage to EP 1A.
5	EP 6	Management and the Board should lead culture change efforts across the Fund with strong, visible messaging backed by action and should make the inculcation of a culture of	COM HRD D&I DRS	Ongoing. From CY 2022 Q4 onwards.	COM has supported various internal communications efforts implemented by HRD and the DRS, D&I, and Ethics offices during FY25. Those include several blogs and articles promoting a positive workplace, ethical values, preventing harassment, and increasing awareness of the Mediation Office and its support to staff. COM also supported the Ethics Office (ETO)'s two sessions on receiving gifts &	Completed. Outreach, training and communication efforts are of an ongoing nature. Linkage to EP 27–29.

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
		dialogue and integrity a strategic priority.			<p>hospitality and on political activities, and most recently, the Ethics Office's 25th anniversary panel discussion focusing on the Fund's values and the importance of ethics. A DRS Townhall was organized on March 2025 event with SAC and all DRS offices.</p> <p>All new hires receive a list of mandatory trainings which include several ethics and diversity &amp; inclusion trainings "Positive Workplace—Preventing Harassment at Work", "Navigating Ethics for International Civil Servants", "Navigating Ethics: Conflicts of Interest", "Understanding Unconscious Bias", and "Impact of Micro-Behaviors".</p>	
6	EP 8(v)(B)	Identify and adjust Management training programs (for Managers/Supervisors on how to avoid behaviors that could amount to retaliation).	D&I ETO	On track for completion. CY 2023 Q4.	An expanded portfolio of online culture change training on various topics was launched on March 4, 2025. Positive workplace e-learning was rolled out to all staff by ETO. D&I office formed a small cross-functional group to develop an initiative to promote a speak-up culture working with ETO. An interactive workshop on psychological safety for managers is developed and will be piloted with select departments starting in FY26, with plans for Fund-wide implementation contingent on the success of the pilot.	Completed. Outreach, training and communication efforts are of an ongoing nature. Linkage to EP 27–29.
7	EP17	The Fund should initiate efforts to streamline and improve the Grievance Committee process	LEG	On track for completion. Q4 CY 2023.	The revised Grievance Committee processes have been approved by Management on October 11, 2024 and published in the Staff Handbook, together with new rules of procedure.	Completed. Linkage to EP 39.
8	EP 19A	There should be visible, strategic, and frequent communication of the Managing Director's stance against retaliation, and visible action should be taken when an allegation of retaliation is substantiated.	OMD COM HRD OII	Ongoing	DMDs and the MD have addressed the issue of retaliation and internal justice systems in a handful of events, including most recently at the Townhall on her second term and the MD video remarks for the Ethics Office's 25 <sup>th</sup> anniversary event.	Completed. Outreach, training and communication efforts are of an ongoing nature. Linkage to EP 6 and EP 20.

SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
9	EP 20	With the help of the Office of Innovation and Change, the Ethics Office and the Ombudsperson, the Managing Director should host roundtable discussions designed to generate buy-in and build shared expectations about how common workplace challenges, such as issues of data analysis and integrity, bullying or retaliation, will be managed. The information gathered through this process should inform the adoption of new policies as needed	OMD Other dpts	Ongoing	<p>COM continues to support Management in its engagement with staff, including the MD's listening sessions with several groups across the Fund to hear their concerns and recommendations. Eight listening sessions were conducted in the first half of FY25 and at least five more are scheduled for the second half of FY25 and into FY26. In these sessions the MD addressed issues and challenges in the workplace, including integration, diversity and promotion, as well as burnout, increasing work pressures, and overall staff well-being.</p> <p>In addition, COM has supported OMD with MD speeches for Townhalls, including the 2024 Annual Meetings Townhall, where the Managing Director announced the Fund-wide streamlining exercise, and the Townhall on the MD's vision for her second term. The FDMD also engages regularly with mission chiefs ahead of the Spring and Annual Meetings to listen to their main concerns and provide guidance.</p>	Completed. Outreach, training and communication efforts are of an ongoing nature. Linkage to EP 6 and EP 19A.
10	EP 21	The Fund's mission and work will occasionally give rise to concerns about the impact of political pressure on data integrity and analysis. To increase trust in the Fund, both internally from staff and externally from the public, it is critical that the Executive Board support efforts to create greater internal consensus and more detailed policies that are used to resolve these concerns when they arise. This report recommends that the Ethics Officer and Ombudsperson engage in roundtable dialogues	Board	Partially completed. Review of Board Code of Conduct planned to be completed in Q1 of CY 2024.	In addition to the Board paper on engagement between OEDs and staff already completed in 2023, note in the revised Board Code of Conduct, in particular the following addition in para. 6: "Executive Directors should not exert pressure on staff in a manner that is inappropriate (e.g., by implicit or explicit intimidations, or withholding information), and/or insist that staff take actions that are not justified by Fund policies." Changes in the Code of Conduct include measures to protect staff against retaliation.	Completed. Linkage to DAI 1A (previously completed), DAI 1B and EP 1A.

# SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
		on these matters. Executive Board members should be active participants in these conversations, then support the resulting policies and norms. Doing so will increase the perception that the Executive Board and staff at all levels are able to constructively work together as a team and reduce potential perceptions of unproductive divisions between staff and Fund leaders.				
11	EP 23	Hold each other accountable to the highest ethical standards, including the expectation that all employees will be treated respectfully and professionally. While formal power over other Executive Board members may be limited, the Executive Board has deep reserves of informal influence which it can harness to hold each other accountable.	Board	Planned for completion in Q1 of CY 2024.	The comprehensive review of the Board Code of Conduct supports implementation of this recommendation. See EP 1A.	Completed. Linkage to EP 1A.
12	EP 27	Supervisors should engage in collaborative problem-solving and dialogue on difficult issues such as data analysis and integrity and should discuss difficult topics on an ongoing basis with the goal of building shared expectations to avoid and manage conflicts productively.	D&I ETO MDT	Ongoing	As part of the culture change initiative, a joint session with ETO and D&I entitled “Reimagining Culture Change and Positive workplace at the Fund” was held on June 27, 2024. The session drew a high level of participation with strong engagement throughout. D&I and the Ethics Office looks forward to continuing this joint effort by hosting additional sessions on relevant topics. Training and outreach provided by ETO and MDT, including through Peers for a Respectful Workplace (PRW) program. For example, ETO launched a	Completed Outreach, training and communication efforts are of ongoing nature. Linkage to EP 6 and EP 8(v)(B), and EP 8(iv)B-D (previously completed).

SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
					post-pandemic update of the mandatory e-learning course, Positive Workplace—Preventing Harassment at Work in June 2024. MDT has developed a workshop titled “Take 5 Conversations.” This workshop provides simple strategies and tips for Fund staff to effectively handle challenging conversations and workplace issues and address offensive behavior in a respectful manner. Numerous courses help promote collaborative problem solving	
13	EP 28	Employees should also not wait to be rescued from above and should initiate or request collaborative conversations around organizational culture in the team.	HRD	Ongoing	<p>SEC has organized regular meetings between MD and the Board on work program and work environment as well as retreats.</p> <p>HRD provided the board a briefing on Engagement survey results in November 2024. HRD coordinated the implementation of Fund-wide actions to address work environment issues. Each department also has actions to address departmental specific issues, which are managed in a decentralized manner and discussed by OMD with Department Directors twice a year in the Accountability Framework Exercise. The 2023 and 2024 annual reports of the different DRS offices and the administrative review shows significant increases in use of the informal and formal avenues of the DRS that point to substantial increase in employee participation thanks to the steps taken to reform policies and increase outreach to staff.</p>	Completed Outreach, training and communication efforts are of ongoing nature. Linkage to EP 6.
14	EP 29	Employees should ask for help and be willing to help and should be bold in asking for help from HRD, the Mediator, and the Ombudsperson. If these efforts fail, employees should be willing to give the DRS a try rather than allow problems to go	DRS Offices	Ongoing	The 2023 and 2024 annual reports of the various DRS offices and the administrative review show significant increases in use of the informal and formal avenues under the DRS that point to substantial increase in employee participation thanks to the steps taken to reform policies and increase outreach to staff. In addition, the Staff Association Committee (SAC) has long held an annual Townhall, and as of this year a Fair to showcase the DRS services.	Completed Outreach, training and communication efforts are of ongoing nature. Linkage to EP 8(v)(B) and EP 27-28, and EP 8(iv)B-D (previously completed).

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
		unresolved. Employees should volunteer to participate in the DRS by serving as an Ethics Ambassador, Peers for a Respectful Workplace, and other functions.				
15	EP 35	Develop a proposal for the establishment of a Staff Legal Counsel (SLC) function.	LEG	Delayed. Expected to be developed by Q2 of CY 2024.	<p>Management approved in April 2025 a proposal by an HRD-led Task Team (with LEG and SAC) to leverage the existing SAC legal advisor function to provide advice to individual employees through an expansion of the legal advisor's weekly hours. This would double the number of hours currently available for advice to individual employees, through a modest increase in the annual budgetary allocation of \$90,000.</p> <p>The SAC legal advisor would function autonomously and independently to provide confidential advice to all Fund employees (not only SAC members) on internal disputes. In common with most other international organizations the legal advisor would not represent staff in disputes with the Fund. This approach is recommended as a pilot. This is a budget-conscious approach that allows for swift implementation within a short time frame. This incremental approach also allows the organization and key stakeholders, after a reasonable period of time (for e.g., 18 months), to assess staff demand for such services and experience with a SLC role prior to committing further financial investment and resources in the role.</p>	<p>Completed.</p> <p>While Management did not endorse the creation of a standalone full time counsel function, the Task Team proposal is an improvement to services available to staff.</p>



No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
16	EP 36	The first step of the Administrative Review process should be mandatory for benefits disputes, but optional for all other types of Administrative Review matters.	HRD	Action Not Due. CY 2024 Q4.	<p>Management approved in February 2025 a proposal by a Task Team (HRD, LEG and SAC) that the first step of Administrative Review (AR) remain mandatory for benefits and other types of AR matters. The Task Team also recommended streamlining and improving the AR process through various initiatives, for example by consolidating the review of benefits decisions to a one-step process within HRD (from two), thereby allowing HRD to manage the case more flexibly and efficiently internally.</p> <p>The revised rule will be incorporated into the Fall FY 2026 update of the Staff Handbook. HRD is also taking other complementary steps including the preparation of updated electronic Intake Forms, updates to the relevant HR-Web pages, including a set of FAQs to provide further guidance to staff on the revised AR process.</p>	<p>Completed.</p> <p>While Management did not endorse the original action plan, the Task Team proposal still includes several improvements to the functioning of the AR processes.</p> <p>Linkage to EP 37 and EP 41.</p>
17	EP 37	Short, enforced timelines should be put in place for administrative review cases, as well as preliminary assessments and substantive investigations, with consequences to the Fund or its officials for missed timelines.	HRD	Action Not Due. CY 2024 Q4.	<p>Management approved in February 2025 the Task Team recommendation not to endorse the action plan on enforcing shorter timelines (20 days) for administrative review (AR) cases. The Task Team recommended that there be a single 45-business day limit for HRD review of benefits cases. For non-benefits case, no extension of the 45-day deadline for decision is recommended. Rather, greater use should be made of the existing provision to agree to extension of deadlines where needed on an individual basis to facilitate resolution of matters. Regarding imposing consequences on the Fund, the Task Team did not consider it prudent. Instead, the Task Team recommended stronger use of existing steps, including, more open communication with the staff member to get agreement on extensions, enhancing the intake requirements so that relevant information and documents are provided upfront and clarifying the process with respect to challenges where third-party administrators are involved.</p>	<p>Completed.</p> <p>While Management did not endorse the original action plan, the Task Team proposal includes several improvements to the functioning of the AR processes.</p> <p>Linkage to EP 36.</p>

# SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
18	EP 39	The Fund should re-brand and re-cast the current Grievance Committee placing greater emphasis on equity and being a less judicialized process. This will reduce the length of time taken before a recommendation reaches Management for a decision. A Task Team, composed of the Grievance Committee Chair, and representatives of HRD, LEG and SAC will review the practice of comparator organizations with a view to determining whether to recommend any changes to the design of the system.	LEG	Delayed. Revised target date– Q2 of CY 2024.	See update for EP 17.	Completed. Linkage to EP 17.
19	EP 41	The Fund should devote greater efforts to offer a comparable position within the organization to an employee whose employment was wrongfully terminated. A Task Team, comprising HRD, LEG, and SAC, will prepare a proposal for management approval. The Task Team will consider a new Staff Handbook rule setting out a formal decision-making protocol for consideration of reinstatement in cases involving the end of employment	HRD LEG OII	Delayed. Revised target date– Q3 of CY 2024.	Management approved in February 2025 the Task Team's recommendation that no additional rule for terminated employee was needed for three reasons. First, a decision to terminate the employment of a staff member would be taken by, or in consultation with the Director of HRD (or Management), and therefore such a decision would not be subject to administrative review by the HR Director. Second, if the terminated staff member seeks review by the Grievance Committee, the latter may recommend as appropriate that the Fund explore reinstatement in accordance with its established rules. Third, if the termination is challenged before the Tribunal, and the latter were to determine that the termination is wrongful, the Tribunal may order reinstatement. Even with binding Tribunal judgement, the Fund has retained for itself the discretion to pay monetary damages to a staff member instead of implementing the prescribed measure.	Completed. While Management did not endorse the original action plan, the Task Team's rationale appears reasonable given remedies afforded to staff through the Grievance Committee and Tribunal processes. Linkage to EP 36 and EP 37.

SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
20	EP 42	All employees of the Fund (including contractual employees) should enjoy the same access to all the DRS and related offices, including the Grievance Committee and the Administrative Tribunal. It is proposed that a WG, led by a senior staff member designated by management, composed of representatives from HRD, LEG and SAC, including the Ombudsperson, would develop proposals for any amendments to the dispute resolution procedures applicable to contractual employees.	LEG	Action Not Due. CY 2024 Q4.	LEG notes that contractual employees already have access to many elements of the dispute resolution system, including administrative review and arbitration for employment disputes. Procedurally, arbitration for contractual employees follows largely the same procedure as the Grievance Committee for staff, with the main difference being that arbitration gives rise to a final and binding decision, and takes place before a sole arbitrator, who is the Chair of the Grievance Committee. Moreover, contractual employees have access to the Administrative Tribunal with respect to claims arising under the Fund's benefit plans. Given the substantial progress made on implementing the ISR recommendations, LEG reiterates the suggestion that Management consider eliminating or deprioritizing this item in connection with this second and final OIA progress assessment.	Completed. Management approved LEG's proposal to close this action plan on June 25, 2025.

## Annex III. ISR Action Tracker—In Progress and Delayed Action as of Second OIA Assessment<sup>1</sup>

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
<b>Data and Analysis Integrity (DAI)</b>						
1	DAI 4B	Assess adaption of review process after the roll-out of the Common Review System (CRS) as part of the Integrated Digital Workplace (IDW) Program.	OIA SPR	Action not due. After rollout of IDW.	The CRS project is executed in four phases: prototyping, piloting, implementation and stabilization—spanning through end CY 2025. Releases 1, 2 and 3 are currently scheduled for May, September and December 2025, respectively. OIA's Program of Work has tentatively scheduled an audit of the review process for FY 2027, in order to leave sufficient time for implementation of the system.	In progress Linkage to EP 16A.
<b>External Panel (EP)</b>						
2	EP 3B	Enable OED Access to Formal DRS	Board's CAM LEG SEC	Action not due. Revisit end-CY 2024.	The Administrative Tribunal recently issued a judgement in a case brought by an Administrative Assistant in OED. This was the first time the Tribunal considered a matter brought by an OED employee. The CAM will be briefed on the ruling and staff expects that in this engagement the Committee will offer some guidance on the potential scope and appetite for further extending access to the formal DRS. The CAM may also opt to first gain more experience with the OED access to informal DRS before taking up this question of broader OED access to formal DRS. This action plan will be revisited by year-end FY 2026.	In progress.
3	EP 8(iv)(E)	Develop stand-alone Whistleblower Policy.	OII	Delayed. Revised target date—Q1/Q2 of CY 2024.	Work is advanced and a preliminary draft of the Policy has been prepared, informed by consultations with LEG and ETO and benchmarking of practices in comparator organizations. The proposal will define relevant terms, delineate specific responsibilities of institutional actors, and codify the protections afforded to whistleblowers and the circumstances under which such protections will be provided. Revised timeline is Q1 FY 2026.	Delayed

<sup>1</sup> Source: [OIA Report on Progress Assessment of the Implementation of the Recommendations of the ISR](#) (July 26, 2024) for column 1-5. Staff update (COM, D&I, HRD, LEG, OIA, OII, and SEC) provided during February-May 2025 for column 6.

SECOND PROGRESS ASSESSMENT OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE ISR

No	IP Reference	Recommendation	Owner	Status/ Timeline	Staff Implementation Update	OIA Assessment and Comments (May 2025)
4	EP8(vii)	Extend the period for access to Independent Review (IR) to three years.	OII	Delayed. Revised target date—Q1/Q2 of CY 2024.	This is being considered as part of the work on developing a Whistleblower Policy.	Delayed Linkage to EP 8(iv)(E).
5	EP 16A	The Fund should strengthen the implementation of the “3 Lines” Model by addressing the shortcomings described in the OIA Audit Report of the Fund’s Enterprise Risk Management (ERM) Framework published in 2021.	OIA ORM	On track for completion CY 2024 Q1/Q2.	Periodic communications with ORM to obtain updates on remaining six recommendations. Two other recommendations of the OIA report rely on OIA’s follow up audits of the ERM framework (tentatively) scheduled for FY 2028), and review process (also see DAI 4B). One recommendation (review of the exceptional access policy) was closed in December 2024 after issuance of an IEO report. The Board and the EAC are apprised semiannually on status of implementation.	Delayed Linkage to DAI 4B.
6	EP 24A	Complainants should not be required to be re-assigned or to take a different position if they do not desire that action. Instead, if allegations of harassment, retaliation, discrimination, or other bad behaviors are substantiated, the alleged perpetrator, rather than the complainant, should bear the weight of any inconvenience or negative career impacts.	OII	Planned for completion in Q2 of CY 2024.	The work on developing a whistleblower policy—see EP 8(iv)—will also serve to codify the protections for whistleblowers, including that they should not be required to be reassigned.	Delayed Linkage to EP 8(iv)(E).