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ACTION
GOVERNANCE SPORT
CODIFICATION CONVERGENCE

Good Governance Codes in Sport

Baseline report

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INSTITUTE
for Sport Governance



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I. Introduction

1. BACKGROUND

Sport is a fundamental pillar of European civil society. Indeed, according to the European Commission's official statistics, sport accounts for three percent of Europe's Gross Domestic Product (<http://ec.europa.eu>). However, the European "sport movement" (that is, "the group of the leading sport organisations in each country" (Chaker, 2004, p. 6)) has faced several challenges during recent decades concerning the development and implementation of sport regulatory policy. This, for several reasons; for example, the uncertain legal framework, the increased cross border activity, the globalized approach of sport clubs and organisations as well as the need to comply with international federations' regulations and an evolving and increasingly complex body of national and EU laws makes the overall practice of 'governing sport' an extremely challenging exercise (Geeraert and Drieskens, 2017).

Against this background, there has been an increase number of public calls for more ethical sport governance (European Parliament 2015; Parliamentary Assembly of the Council of Europe 2012). There appears to be a growing realisation that good governance is fundamental to improving sport organisations' performance, especially enhancing their resistance to corruption (Geeraert, 2019). The European Parliament, for instance, calls upon 'all sports governing bodies to commit to good governance practices [...] in order to reduce the risk of falling victim to corruption' (European Parliament 2015, para. 20). Most recently, the Council of Europe emphasised that '[t]he mainstreaming of good governance principles in the management of sports bodies is seen as an appropriate way to prevent and mitigate unethical behaviours including corruption' (Council of Europe 2016, p. 1).

What's more, one should not neglect that sport has evolved dramatically in the last 20 years and significant transformations are evident at all levels. Beyond efforts of corruption mitigation, along with the cultural, educational and health-related functions that sport entails, various trends such as lifestyle adjustments and movements such as social inclusion and equality, have led an increasing number of people to be involved in sport at all levels and in different capacities. At the professional level, the

increased commercialisation of sport organisations and competitions have helped to fuel interest in grassroots sport participation in Europe (Baumann and Cardoso, 2016). At the national sport federations level, for example, the increased commercialisation has brought in new 'organisational actors', something that led to new and/or diversified (sport) services (Winand & Anagnostopoulos, 2019), which, inevitably, resulted in much more complex processes as well as procedures for the administrators-volunteers running these sport organisations in a way that both is and appears to be legitimate.

The need for specific policies and the application of principles of good governance in sport becomes therefore evident in order to cope with such increased complexities and challenges.

2. DEFINING AND CLARIFYING ACTION'S CONCEPTS

2.1.SPORT

According to the White Paper on Sport (2007), the Olympic ideal of developing sport to promote peace and understanding among nations and cultures as well as the education of young people was born in Europe and has been fostered by the International Olympic Committee and the European Olympic Committees.

Indeed, the important role of sport in European society and its specific nature were recognised in December 2000 in the European Council's Declaration on the specific characteristics of sport and its social function in Europe, of which account should be taken in implementing common policies (the "Nice Declaration"). It points out that sporting organisations and Member States have a primary responsibility in the conduct of sporting affairs, with a central role for sports federations. It clarifies that sporting organisations have to exercise their task to organise and promote their particular sports "with due regard to national and Community legislation". At the same time, it recognises that, "even though not having any direct powers in this area, the Community must, in its action under the various Treaty provisions, take account of the social, educational and cultural functions inherent in sport and making it special, in order that the code of ethics and the solidarity essential to the preservation of its social role may be respected and nurtured." The European institutions have recognised the specificity of the role sport plays in European society, based on volunteer-driven structures, in terms of health,

education, social integration, and culture.

Against all this, ACTION project draws on the EU's definition of sport which was originally developed by the Council of Europe in its Sports Charter. It encompasses *'all forms of physical activity which, through casual or organised participation, aim at expressing or improving physical fitness and mental wellbeing, forming social relationships or obtaining results in competition at all levels'*.

2.2. GOVERNANCE

The term governance stems from the Latin root 'gubernare' and means to steer (Cadbury, 2002). In their study published in the Journal of European Public Policy, Treib, Bähr and Falkner (2007) put forward that the notion of governance encompasses three different modes:

- (1) politics, which concern a political exercise characterised by power relations;
- (2) policies, which concern the implementation of governmental agendas; and
- (3) **polity**, which refers to the institutional setting and/or a political administration / formation.

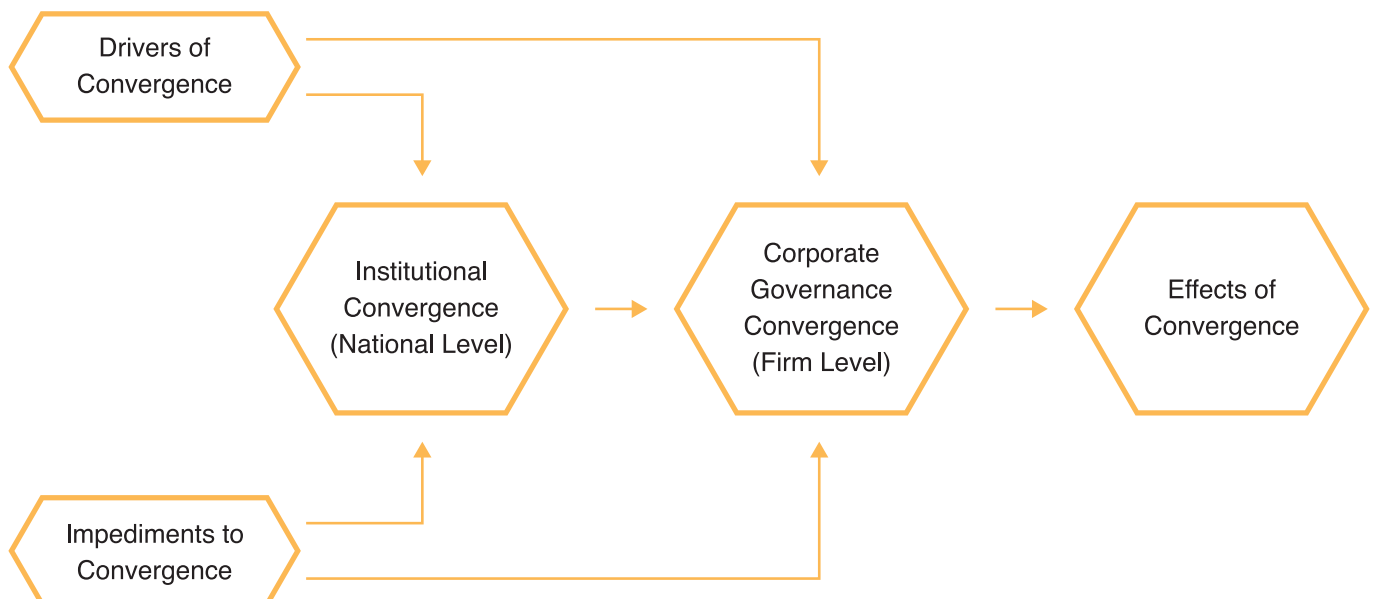
Good governance falls into the third mode, as it deals essentially with the definition of bureaucratic practices, rules and procedures. Indeed, organisational governance deals with regulatory and ethical standards of administrative behaviour (Henry

and Lee, 2004). Put differently, it distinguishes norms and standards of management practices for how organisations should operate. The role that boards play in setting direction and monitoring performance and conformance has become increasingly important to the good governance of sport organisations. The prefix 'good', then, puts emphasis on what is acceptable - in a rather normative fashion - from either an instrumental perspective (i.e. as a means to an end) or from a moral one (i.e. as an end in itself) (Geeraert, 2022).

2.3. CONVERGENCE

The critical review of Yoshikawa and Rasheed (2009) on the notion of convergence as well as the most recent empirical study by McLeod, Shilbury and Zeimers (2021), offer the conceptual frameworks upon which ACTION is based.

First, Yoshikawa and Rasheed (2009) refer to the work of Gilson (2004) who distinguishes between **convergence in form** and **convergence in function**. The former relates to increasing similarity in terms of legal framework and institutions, whereas the latter suggests that different countries may have different rules and institutions but may still be able to perform the same function such as ensuring fair disclosure or accountability by Board members and paid personnel. According to Yoshikawa and Rasheed (2009), this latter type of convergence appears to be occurring with greater regularity.



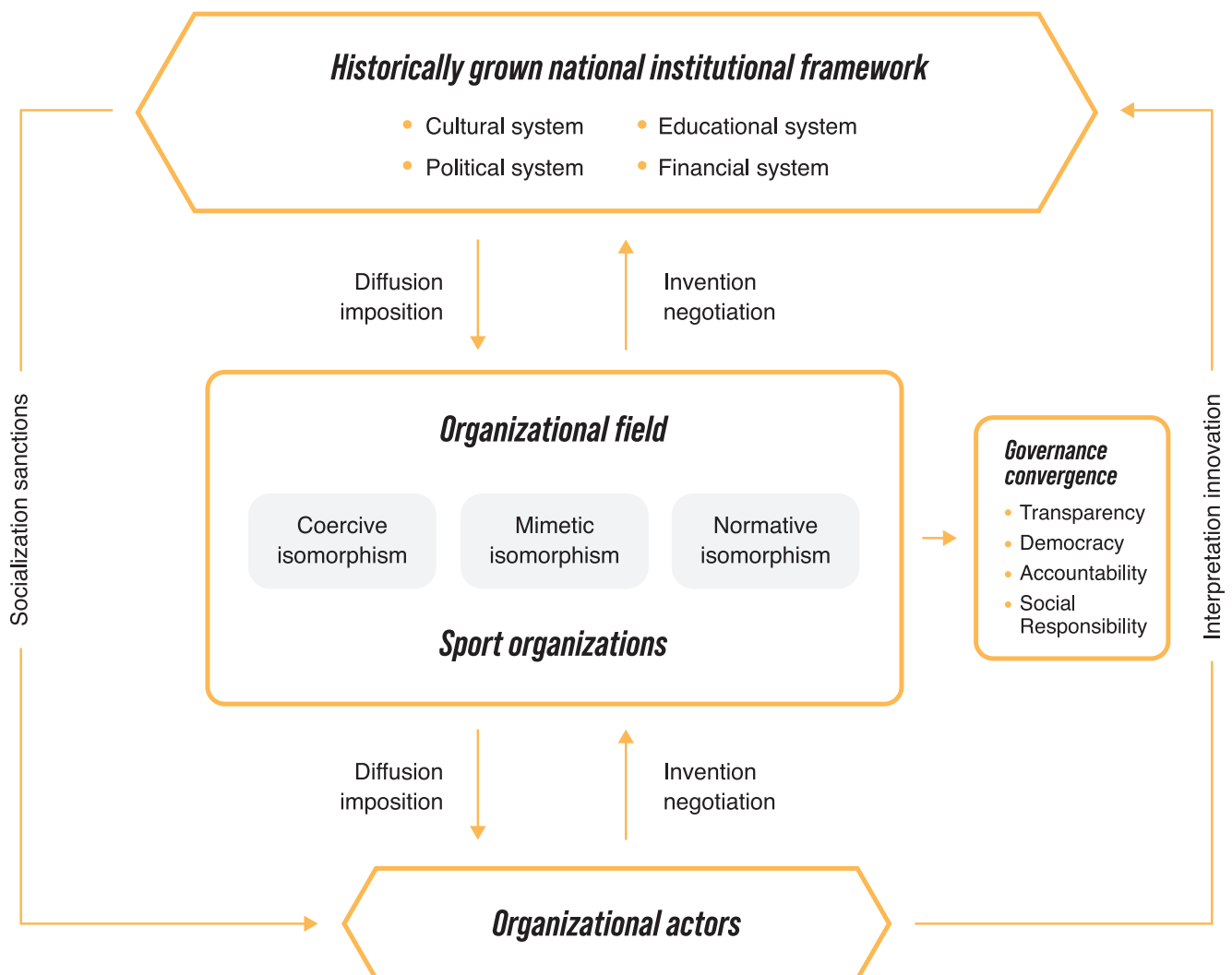
(Source: Yoshikawa and Rasheed, 2009)

Second, Yoshikawa and Rasheed (2009) refer to the work of Khanna, Kogan and Palepu (2006) who made a distinction using a different set of terms: **de jure convergence** and **de facto convergence**. The former points out that when two countries adopt similar (corporate) governance laws, then there is de jure convergence between them. The latter type of convergence concerns actual convergent practices (i.e., practices that are actually implemented). This distinction can be illustrated with an example. All countries have established a compulsory Code of Governance for their national sport federations. That is, there is de jure convergence. However, the actual prevalence of practices of misgovernance in these sport organisations and enforcement of the rules as outlined by the Code against such practices vary significantly across countries, suggesting that there is no de facto convergence.

Besides the differences on the conceptual terminology

used, Yoshikawa and Rasheed (2009) propose a useful, for the purposes of ACTION project, conceptual framework of convergence (see Figure 1 below). Despite the framework's reference to the corporate world, one can notice that there are various drivers that lead to convergence, but also impediments that block its development. Either has an impact on the way convergence (or the degree thereof) unfolds at national as well as at organisational level. Putting all this together one gives meaning to the effects of the governance in the organisational field in question (in our case, sport ecosystem and sport federations more particularly).

The empirical study of McLeod, Shilbury and Zeimers (2021) mainly draws on the de jure vs. de facto distinction when examining the level of governance convergence of Indian sport organisations vis-à-vis sport governance principles developed for/from EU member-states (see Geeraert, 2018). These authors



(Source: McLeod, Shilbury and Zeimers, 2021)

too, while they imply drivers and impediments of convergence, they make more explicit references to the cultural, political, educational and financial system of each country, as well as to the role that organisational actors have in this process. These conceptual specifics (see the national institutional framework) are of particular importance for the ACTION project, especially when the effect of governance convergence is understood through the four dimensions of good governance: transparency, democratic processes, accountability and societal responsibility. That is, precisely of how ACTION deconstructs 'good governance' in national sport federations.

2.4. CODIFICATION

The literature records that in the last 20 years there has been an increasing trend in the development and adoption of good governance codes in the wider corporate environment (Aguilera and Cuervo-Cazurra, 2009). Indeed, both the inappropriate corporate behaviours of 2002 and the financial crisis of 2008 were benchmarks for the need to develop new or update existing good governance codes (Cuomo, Mallin and Zattoni, 2016). According to Nordberg and McNulty (2013, p. 348) governance codes are now "an important global phenomenon, affecting both the way businesses conduct their policies and the way governments weigh the need for regulation". Indeed, Aguilera and Cuervo-Cazurra (2009) recorded at least 196 codes governance in 64 countries by mid-2008, indicating, in principle, that external institutional pressures had created the need for governance codes.

If corporate governance failures triggered further codification of governance, the importance, on the one hand, of the wider non-profit sector, but also the growing scandals in sport on the other, extended the "codification of governance" beyond the corporate ecosystem. As mentioned above, many sport organisations, but also many countries through "political governance", codify their content, procedures and general organizational behaviour.

Walters and Tacon (2018) were among the first to investigate the process of codification of good governance in sport organisations. Based on their empirical findings, the initial adoption of a good governance code is a way of creating external legitimacy. At the same time, however, they argued that Board members do not overlook internal legitimacy. Indeed, in contrast to the - largely -

impersonal processes involved in external legitimacy - Walters and Tacon (2018) argue that the internal legitimacy of the Board members involved was extensive discussions of the codes, with ongoing deliberations, negotiations and evaluation of their usefulness. Therefore, both external and internal legalization procedures work together to enhance the overall legitimacy of governance codes.


The above study, which is published in Europe's most important academic outlet in the field of sport management (see European Sport Management Quarterly), comes at a time when the debate over universal adoption - if not convergence - see McLeod, Shilbury and Zeimers, 2021) - of codes of good governance is becoming more and more intense. That said, and moving forward with the ACTION project, it is worth taking into account three points put forward by Walters and Tacon (2018), which are important, interdependent and of practical utility:

- Governance codes can be seen as a mechanism or tool of the broader modernization agenda that seeks to influence the structure and functioning of sport organisations.
- In the first phase, codification leads to accountability practices to public funders, while in the second phase, codes evolve into institutional force and become a given, thus shaping behaviour within sport organisations. In other words, they become part of the organisational culture.
- It is emphasised, however, that some Board members, in some cases, perceive good governance codes as a deterrent to Board autonomy. That is, while codes are a source of information and guidance, they can simultaneously inhibit decision-making and impose specific structures and ways of thinking.

3. CONCLUDING REMARK

The ACTION project has '**Sport**', '**Convergence**', '**Governance**' and '**Codification**' at its core. It is of paramount importance to highlight, however, that although ACTION project aims to develop a convergent Code for EU member-states, *it does so with the intention of this Code to being neither too general as to lose traction in its application nor so specific as to be culturally imperialistic.*

II. Analysis of Codes of Good Governance in sport in EU

Desk Research on Existing Codes		Content:		ACTION GOVERNANCE SPORT CODIFICATION CONVERGENCE	
f @ACTIONSportGov		Country, Name of the document, Introduced by, Year of Introduction, Legal framework.			
					
BELGIUM (FLANDERS)	CYPRUS	ESTONIA	FINLAND		
Code of Good Governance in Flemish Sport Federations	Code of Good Governance for the National Sport Federations	Good governance practices within a sport organisation	Olympic Committee Accountability Compass		
Sport Vlaanderen (Sport Flanders)	Cyprus Sport Organisation	Estonian Olympic Committee	Finnish Olympic Committee		
2016	2018	2017	2019		
non-binding, but if implemented additional govt funding possible	binding	non-binding	non-binding		

Desk Research on Existing Codes		Content:		ACTION GOVERNANCE SPORT CODIFICATION CONVERGENCE	
f @ACTIONSportGov		Country, Name of the document, Introduced by, Year of Introduction, Legal framework.			
					
GERMANY	IRELAND	THE NETHERLANDS	POLAND		
Good Governance Code of Conduct for Integrity in Federation Work	Governance Code for Sport	The 13 recommendations for good governance in sport (AKA Code of Good Governance in Sport)	Code of Good Governance for Polish Sport Associations		
German Olympic Committee	Sport Ireland	Dutch Olympic Committee - Dutch Sports Federation	Ministry of Sport and Tourism*		
2015	2019	2005	2018		
non-binding	Binding, if receives public funding	From 2011 conditionally binding, if wants to receive lottery funding	partially, conditionally binding, if receives govt funding		

* Ministry of Sport and Tourism was replaced by the Ministry of Culture, National Heritage and Sport in year 2020

In total codes of good governance in sport was identified in 8 EU countries, that includes Belgium, Cyprus, Estonia, Finland, Germany, Ireland, Netherlands, and Poland. This represents only 29% of the 27 EU countries. Those national codes of good governance applied to sport organizations covered the four standard dimensions of good governance (according to

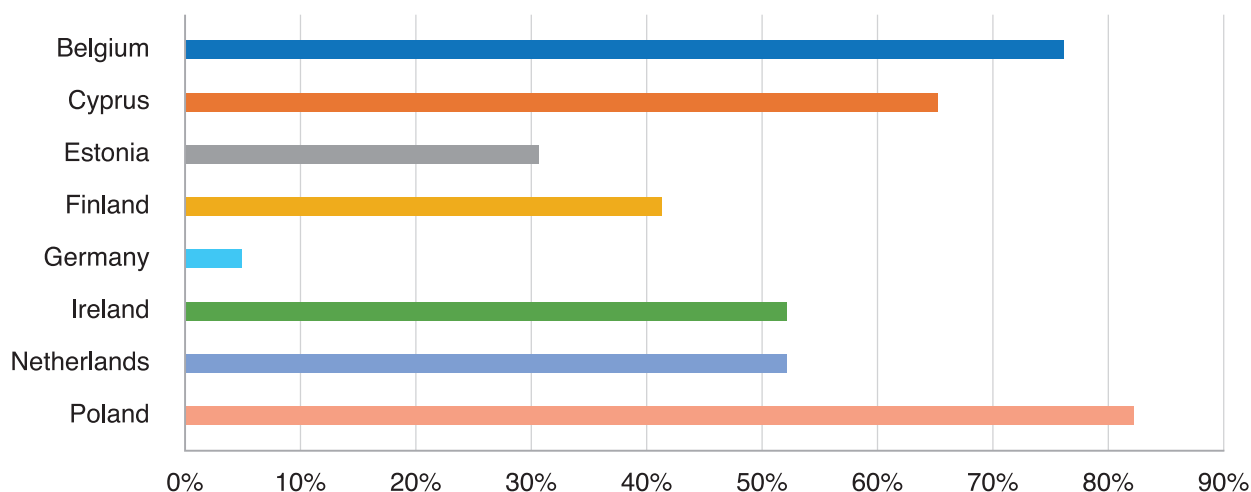
Table 2.) that are transparency, democratic processes, internal accountability and societal responsibility, and most of their 46 dimensions. However it varies between countries. As show in Figure 1., while Poland was the country which covers the most principles among the four dimensions of good governance with 83% of principles covered, Germany was the country

which covered the least number of principles with only 2 identified (4%). Along with Poland, Belgium, Cyprus, Ireland and the Netherlands covered more than half of the 46 standard principles of good governance. These results show the scarcity of the implementation of national code of good governance in sport.

Dimension 1 – Transparency

Transparency refers to an organisation’s reporting on its internal workings, which allows others to monitor these workings. It enhances trust and incentivises staff and officials to perform better.

Figure 1. Percentage of standard principles integrated in national code



The principles that were mostly included in national codes of good governance (i.e. at least by 6 countries) are identified in Table 2., column 2 mostly cited principles. Those principles may therefore be considered important for countries who have developed national codes as they were identified in almost each codes. In addition other principles were also frequently cited (within 4 or 5 countries) and are identified in Table 2., column 3 frequently cited principles.

Finally, the following principle of Employees’ participation within the dimension “Democratic processes” was not identified in any countries. Also, 5 other principles were only identified within one national code which are: Referees’ participation, Volunteers’ participation, Social inclusion, Sport for all and Athletes’ rights. Those may be considered least relevant for national codes of good governance in sport.

Internal accountability is the dimension that is mostly represented within national code of good governance in sport, and in proportion of the number of their dimension, both transparency and internal accountability see their 86% of their principles identified in a majority of national codes analyzed.

Principle 1 Transparency - Legal and policy documents

1. Principle definition NSGO

The organisation publishes its statutes/ constitution, internal regulations, organisation chart, sports rules and multiannual policy plan on its website.

2. Countries which have implemented such principle

The principle is present in 7 codes, namely Belgium, Cyprus, Finland, Ireland, the Netherlands and Poland. In Belgium (Flanders), Cyprus, Finland and Poland, organisations publish most of the relevant documents on their websites, including its articles of association, domestic regulations, organisation chart, sports rules and multi-annual policy plan on its website. In those countries, the exact documents to be publishes differ due to each countries specificity, yet they all generally provide transparency of all relevant information. Ireland directly provides publication only of annual reports and accounts. In Netherlands the organisation publishes its procedures for nominating and appointing board members.

3. Best practices examples

Belgium (Flanders), Cyprus, Finland and Poland

Table 1. – Identification of the principles of good governance in sport in EU national codes

Dimensions (number of principles within)	Principles mostly cited (by 6 countries or more)	Principles frequently cited (by 4 to 5 countries)	Percentage of principles mostly and frequently cited within the dimension
Transparency (7)	Legal and policy documents	General assembly Board decisions Board members Athletes and clubs Annual report	86% (6/7)
Democratic processes (13)	Elections of board members Policy for differentiated board Term limits Member representation	Quorums Regular board meetings	46% (6/13)
Internal accountability (14)	Supervision of management External audit Code of conduct Conflict of interest procedures	Supervision of board Board resignation procedures Board eligibility rules Clear governance structure Audit committee Financial controls Complaint procedure Board meeting schedule	86% (12/14)
Social responsibility (12)	Mitigating health risks Anti-doping	Governance consulting Anti-discrimination Anti-match-fixing	42% (5/12)

provides transparency and making public on the websites all relevant information.

Principle 2 Transparency - General assembly

1. Principle definition NSGO

The organisation publishes the agenda and minutes of its general assembly meeting on its website.

2. Countries which have implemented such principle

The principle is present in 4 codes, namely Belgium, Cyprus, Ireland and Poland. In Belgium, the detailed and clear rules regarding agenda and minutes and its dissemination are provided. The minutes must be accurate and approved by the general assembly and then sent as soon as possible to the members and internal stakeholders, as well as published on the website. The agenda is published on the organisation's website in sufficient time before the general assembly convenes. I. a. it contains the various the list of topics

to be discussed and specifies the items to be put to the vote.

In Cyprus, the agenda is published on the website before the General Assembly. It includes the updated items on the agenda together with the relevant explanation, and a list of topics to be discussed. Also, the federation publishes the minutes of the General Assembly and sends them by email to the member associations and other interested parties.

Ireland provides that there should be ways of communication or a communication strategy (for type C organisations) with stakeholders and members regarding Annual General Meeting.

Poland provides publication of the minutes of general assemblies, meetings of board, work groups and committees.

3. Best practices examples

Belgium and Cyprus include the most detailed practices concerning publication and dissemination

of both agenda and minutes of the general assembly. Poland on the other hand provides the broadest scope of bodies that minutes should be published.

Principle 3 Transparency - Board decisions

1. Principle definition NSGO

The organisation publishes board decisions on its website.

2. Countries which have implemented such principle

The principle is present in 5 codes, namely Belgium, Cyprus, Finland, Ireland and Poland.

Belgium and Cyprus provides detailed rules concerning making and publishing of the board meetings' minutes (incl. decisions). Finland includes key decisions of the board meetings as documents which should be published. Ireland provides that the process for decision making of the board should be agreed and written up. Poland provides publication of the minutes of meetings of the board and decisions of the particular bodies.

3. Best practices examples

Belgium and Cyprus include detailed information on publication of the board minutes and decisions.

Principle 4 Transparency - Board members

1. Principle definition NSGO

The organisation publishes information about its board members on its website.

2. Countries which have implemented such principle

The principle is present in 5 codes, namely Belgium, Cyprus, Finland, Ireland and Poland.

In Belgium, the organisation's website should list the current composition of the board and indicate the external members. Also, the information about the starting and ending of the mandate, as well as duration and number of previous mandates should be available. Moreover, the website provides biographical information about individual board members, as well as relevant other positions held by them, and contact details.

In Cyprus, the website should contain contact details, areas of responsibility and personal details of members of the board of directors, including the duration of their term of office, its start and end dates,

and the number of previous terms served.

In Finland, the website should include a list of staff and Management Board members including their contact details.

In Ireland, the yearly report should be published, containing members of the board and their functions within the board.

In Poland, the website should indicate members of the board.

3. Best practices examples

Although the principle is widely introduced in many countries, it is Belgium which provides publication of the most detailed information concerning the board members.

Principle 5 Transparency - Athletes and clubs

1. Principle definition NSGO

The organisation publishes information about its members (athletes and clubs) on its website.

2. Countries which have implemented such principle

The principle is present in 4 codes, namely Belgium, Cyprus, Finland and Poland.

In Belgium, the organisation's website includes basic information about the affiliated clubs and athletes, which may include the number of affiliated clubs and/or athletes and, in the case of clubs, their website, address and the competitive and/or recreational sports they offer.

In Cyprus, the organisation publishes basic information on its member associations such as their number (and/or athletes), their website, email, address and contact telephone numbers.

Finland provides publishing of just the selection of athletes.

Poland provides publication of member clubs and selected athletes.

3. Best practices examples

In terms of how detailed are the information published, it is Belgium and Cyprus which outline publication of the most detailed information concerning their members.

Principle 6 Transparency - Annual report

1. Principle definition NSGO

The organisation publishes an annual report, including financial statements, on its website.

2. Countries which have implemented such principle

The principle is present in 5 codes, namely Belgium, Cyprus, Finland, Ireland and Poland.

In Belgium, the organisation publishes on its website, as well as provides its members and internal stakeholders with a detailed annual report, including financial statements and committee reports. The code outlines in detail requirements for the annual report.

In Cyprus and Ireland the annual report should be published on the website. Also, some of the requirements of the annual report are provided.

In Finland, Action Plan and Report, Budget and Financial Statements, Annual Meeting Agenda and are Decisions to be published on the website.

In Poland, the annual report should be published on the website. Also, the detailed requirements of the annual report are provided.

3. Best practices examples

Belgium and Poland provide publication and very detailed requirements for the annual report.

Principle 7 Transparency – Remuneration

1. Principle definition NSGO

The organisation publishes regulations and reports on the remuneration, including compensation and bonuses, of its board members and management on its website.

2. Countries which have implemented such principle

The principle is present in 2 codes, namely Belgium and Cyprus.

In Belgium, the remuneration report forms part of the annual report and includes organisation's remuneration policy. It shows major changes to the remuneration policy that were implemented since the last report, as well as the remuneration of the members of the board, including any fringe benefits, in an anonymous or aggregated manner.

In Cyprus, the annual report contains information on remuneration received by members of the board of directors for the voluntary services they provide,

including any benefits, in an anonymous or specific form.

3. Best practices examples

Belgium outlines the need not only for publishing remuneration of the board, but also having and publishing a remuneration policy, which comprises of the procedure and rules governing the establishment of the remuneration of the members of the board.

Conclusions

The analysis allows to conclude that the transparency dimension is generally covered in the studied codes. Six out of seven principles are included by at least four countries. Such outcome shows that the role and importance of transparency in good governance is understood and that it is very often the dimension from which drafting of a code starts. Nevertheless, the level and quality of legislation can often be improved.

The only principle covered in less than 4 codes (namely just two) is publication of the details of remuneration of the organisation's officials. Although not surprisingly, such unpopularity of salary's disclosure might be due to the fact that out of all other principles it is the one that is the most delicate and requiring the biggest effort to balance the two fundamental rights: to individual's privacy and to the public information. It is worth noting that the only codes which deal with this principle (Belgium and Cyprus), manage with the aforementioned issue by disclosing the aggregate and/or anonymous data. It is also Belgian (Flemish) and Cypriot codes that cover most of the principles, usually being the examples of the best practices.

Dimension 2 – Democratic processes

Democratic processes entail free, fair and competitive elections; the involvement of affected actors in decision-making processes; and fair and open internal debates. It allows for more effective policies because stakeholders contribute specialised knowledge to the decision-making process and more easily accept policies when they feel a sense of ownership over those policies. In addition, open debate generates more effective solutions to policy problems and free, fair, and competitive elections incentivise officials to perform better.

Principle 8 Democratic processes - Elections of board members

1.Principle definition NSGO

Board members are democratically (re-)appointed according to clear procedures.

2.Countries which have implemented such principle

The principle is present in 7 codes, namely Belgium, Cyprus, Estonia, Finland, Ireland, the Netherlands and Poland.

Belgium provides guidelines and some rules for procedures for election of the board, including transparency, appointment by general assembly, informed choice of the assembly, communication of the elected individuals.

In Cyprus, the general assembly appoints the members of the board in accordance with strict and transparent procedures.

In Estonia, members of the directing bodies are to be elected or appointed taking into account their abilities, skills, competencies, personal and managerial qualities as well as experience.

In Finland, during the election to the board the election method defined in the Rules and Regulations are applied.

Ireland sets some guidelines for the elections and board composition and generally provides election according to the rules laid out in the specific governing document.

In Netherlands, it is provided that the organisation should clearly define and make public its procedures for nominating and appointing board members.

In Poland, there are various guidelines for the election and composition of the board and the bodies of the organisations.

3.Best practices examples

Belgium sets practical guidelines for the election's procedure.

Principle 9 Democratic processes - Policy for differentiated board

1.Principle definition NSGO

The organisation takes steps to achieve a differentiated and balanced composition of its board.

2.Countries which have implemented such principle

The principle is present in 7 codes, namely Belgium, Cyprus, Estonia, Finland, Ireland, the Netherlands and Poland.

In Belgium, by working out the profiles of the board members for assembly's approval, the organisation aims for a differentiated composition of the board in terms of gender, age and ethnicity.

In Cyprus, it is declared that federation looks for a varied composition of the B.D. in terms of gender or age.

In Estonia, members of the directing bodies of a sports organisation shall be elected or appointed taking into account their abilities, skills, competencies, personal and managerial qualities as well as experience.

Finland pursues Rules and Regulations of the Olympic Committee, that at least 30% of the management board members are males or females. The declared goal was that until 2020 at least 40% of the Management Board and all the working groups were represented by both genders.

In Ireland, for type C organisations, a need for board succession plan is outlined, that will

ensure that future recruitment, i.a. embracing the board's diversity and ethical culture.

In Netherlands, candidates for board members shall be recruited from as wide a range as possible. The organisation aims for a balanced composition and reflects well the relationships within the association.

Poland provides differentiated policy for the board election, including gender (based on the number of women in the national teams) and disabilities.

3.Best practices examples

Among many mechanisms to ensure the differentiated board, the highlights are Finland and Poland, as they include specific percentage of aimed gender representation in the board.

Principle 10 Democratic processes - Nomination committee

1.Principle definition NSGO

The organisation has a nomination committee.

2.Countries which have implemented such principle

The principle is present in 1 code – Belgium.

Belgium provides the composition of the committee

(i.a. exclusion of the president of the board as the president of the committee) and its detailed tasks.

3. Best practices examples

Nomination committee is established only in the Flemish code and includes the necessary details related to its composition and competences.

Principle 11 Democratic processes – Quorums

1. Principle definition NSGO

The organisation establishes a quorum (a minimum number of attendees required to conduct business and to cast votes) in its statutes or internal regulations for the board and the general assembly.

2. Countries which have implemented such principle

The principle is present in 3 codes, namely Belgium, Cyprus and Poland.

3. Best practices examples

In Belgium, beyond standard quorum regulation, there is additionally a possibility of letting the members of the board vote in absentia, e.g., by proxy or using communication technology.

Principle 12 Democratic processes - Term limits

1. Principle definition NSGO

The organisation has established term limits as well as a retirement schedule.

2. Countries which have implemented such principle

The principle is present in 6 codes, namely Belgium, Cyprus, Estonia, Ireland, the Netherlands and Poland.

In Belgium, the organisation limits the mandates of the board members in time and ensures that the maximum consecutive term does not exceed 12 years. The organisation proposes a phased schedule for the retirement of board members, under which only part of the members are replaced every time, guaranteeing the continuity of the board.

In Cyprus, the term of office of the members of the board is fixed. The maximum of consecutive terms of office does not exceed 10 years.

In Estonia, the terms of office are set out in the articles of association of a given sports organisation.

In Ireland, for type C organisations, a need for board succession plan is outlined, that will ensure the board term limits.

In Netherlands, the time of appointment by the organisation may be a maximum of three or four years, with a maximum consecutive term of office of eight years or nine years. It provides drawing up a plan of resignation from the position and making it public.

In Poland there is a maximum limit of two terms for the president of the organisation.

3. Best practices examples

Belgium and Netherlands outlines remedies for the end of the term, facilitating retirement both for the individual and the organisation.

Principle 13 Democratic processes - Member representation

1. Principle definition NSGO

The general assembly represents all affiliated members and meets at least once a year.

2. Countries which have implemented such principle

The principle is present in 6 codes, namely Belgium, Cyprus, Estonia, Ireland, the Netherlands and Poland.

In Belgium the general assembly represents all the organisation's members, directly or indirectly. The general assembly meets at least once a year.

In Cyprus the Federation ensures that its internal interested parties play an active role/participate in the functions of the Federation.

In Estonia all members of a sports organisation have the right to make suggestions and be involved in discussing issues.

Ireland outlines use the annual meeting to listen to the views of stakeholders about the work of the organisation. For type C organisations, the stakeholders should be allowed to express their views about the organisation's work.

In Netherlands, the board annually provides the general assembly with an overview of the relevant supporting positions and information about the individual board members.

In Poland, 20% of board members should represent clubs, there should be also 1 representative in the supervisory board.

3. Best practices examples

Belgium clearly ensures members representation in the general assembly, while Poland provides

representation of the members (clubs) in the board and supervisory board.

Principle 14 Democratic processes - Regular board meetings

1.Principle definition NSGO

The board meets regularly.

2.Countries which have implemented such principle

The principle is present in 4 codes, namely Belgium, Cyprus, Ireland and Poland.

Belgium - The board meets at least five times a year. Large organisations often organise twelve meetings a year.

In Cyprus the board convenes "on a regular basis". The exact number of meetings depends on the size of the federation and the specific internal and external circumstances.

In Ireland, for all types of organisations, the board should meet regularly, without indicating the exact number of meeting.

Poland provides that the statutes or internal regulation should outline how often the board should meet.

3.Best practices examples

Indication of the minimum number of meetings in Flemish code adds specificity to otherwise declaratory regulation.

Principle 15 Democratic processes - Athletes' participation

1.Principle definition NSGO

The organisation ensures the participation of athletes in its policy processes.

2.Countries which have implemented such principle

The principle is present in 3 codes, namely Belgium, Cyprus and Poland.

The Belgian (Flemish) code strongly stresses the importance of stakeholder's participation. The organisation should maintain good contacts with athletes, and develops a policy for involving them in the organisation's operations. The organisation draws multi annual policy plans with athlete's consultation.

Cyprus code provides that the strategic plans are drawn up after consultation with the main internal

interested parties, including athletes and such procedure should be included in the articles.

Polish code provides that the president of the athlete's committee should become the member of the board.

3.Best practices examples

Belgian approach shows understanding of the internal stakeholders role for the organisations. It also tips its addressees of using: innovative approach, consisting of visits, focus groups, surveys, complaints databases, competitions for new ideas and thematic ad hoc working groups, as well as social media.

Principle 16 Democratic processes - Referees' participation

1.Principle definition NSGO

The organisation ensures the participation of referees in its policy processes.

2.Countries which have implemented such principle

The principle is present in 1 code, namely Poland. The code recommends formation of the referees committee.

Principle 17 Democratic processes - Coaches' participation

1.Principle definition NSGO

The organisation ensures the participation of coaches in its policy processes.

2.Countries which have implemented such principle

The principle is present in 2 codes, namely Cyprus and Poland.

Cyprus code provides that the strategic plans are drawn up after consultation with the main internal interested parties, including coaches and such procedure should be included in the articles.

Polish code provides that there should be coaches council in the organisation.

Principle 18 Democratic processes - Volunteers' participation

1.Principle definition NSGO

The organisation ensures the participation of volunteers in its policy processes.

2.Countries which have implemented such principle

The principle is present in 1 code, namely Poland, which provides that the organisation appoint a coordinator for the sports volunteering.

Principle 19 Democratic processes - Employees' participation

1.Principle definition NSGO

The organisation ensures the participation of employees its policy processes.

2.Countries which have implemented such principle

The principle is not present in any of the analysed codes.

Principle 20 Democratic processes - Gender equality policy

1.Principle definition NSGO

The organisation implements a gender equality policy.

2.Countries which have implemented such principle

The principle is present in 2 codes, namely Finland and Poland.

Finnish code provides general policy for gender equality. Equality with respect i.a. to gender, and sexual orientation, or with respect to any other personal reason is promoted by organisation intentionally and systematically. Gender and equality perspectives should be taken into account in decision making and operations.

Polish code respects gender equality issues with policy for gender equality e.g. in composition of the board. No general gender equality policy is provided.

Conclusions

Analysis shows that the basic principles found in the democratic organisations are implemented by most of the countries. There is no doubt that principles such as clear election procedure, member representation or term limits are cornerstones of collective democratic processes. However, the specificity and detail of the legislation differs between the codes.

Moreover, the codes generally accept policies for differentiated board (gender, age, etc.), which is of significant societal importance. Only some countries include specific percentage for the board composition, so the practice will tell if other, more general legislation

will be of any effect. Also, it seems that for many countries the differentiated board policy exhausts the issue of gender equality policy within an organisation, with only one country implementing it separately.

When it comes to more detailed matters, such as participation of more specific groups in the policy process of the organisation, there is still a room for improvement. Such regulations are scarce in the codes, and with only a very few including any details.

Dimension 3 – Internal accountability and control

Principle 21 Supervision of board

1.Principle definition NSGO

Supervision of the Board is concerned with the general assembly supervising the board appropriately by approving policy and financial plans.

2.Countries which have implemented such principle

Supervision of board is identified in Belgium (Flanders), Ireland, the Netherlands and Poland.

In Belgium (Flanders), it is implemented in line with the indication of the NSGO. Members of the General Assembly are informed and approves the policy plan proposed by the Board. It monitors the implementation of the policy and financial planning. Board are accountable to their own performance, their relationship with management, the policy implemented and the finance of the organization.

In Ireland, the code details by category of organization how it should exercise control in order to ensure that someone is appointed (usually called a Secretary) to keep track of the group's records, meeting minutes, membership. The person appointed, regardless of their position in the organisation, must be competent to fulfil the role and have the necessary skills, time and access to resources to carry out the role. Also it should appoint a sub-committee with a governance remit to do a yearly review of the board roles, board's terms of reference, membership of the board and sub-committees and adherence to the governance code.

In the Netherlands, the board ensures that the General Assembly is able to properly exercise its supervisory functions. Therefore, periodically, reports are drawn up from the normal planning and control cycle. They comprise all the information the General Assembly needs to perform its supervisory tasks.

In Poland, the board of sport organisations should provide information on incurred and planned expenditure to the general assembly of members and delegates. The general assembly should approve the annual reports of sport organisations activities. Recommendation on the structure of those annual report is provided which include a reporting from the activity of the board and its decisions.

3. Best practices examples

Most countries clearly outlined how the Board is supervised with details towards the role of the general assembly towards the supervision of the Board.

In Poland, the structure of the activity report of national sport organisations is detailed which includes information to supervise the activity of the board.

Principle 22 Board resignation procedures

1. Principle definition NSGO

Procedures are in place regarding the premature resignation of board members so that underachieving or no-ethical board members are forced to resign before election.

2. Countries which have implemented such principle

In Belgium (Flanders), it is implemented in line with the indication of the NSGO by establishing procedures for premature resignation and identifying potential reasons why board should resign.

In Cyprus, should for whatever reason the Board of Directors of the Federation does not complete the term for which it was elected, the new Board of Directors to be elected shall hold office for the remaining period of the previous Board.

In the Netherlands, the board encourages board members to step down early in the event of frequent absence; inadequate functioning; structural incompatibility of views; conflict of interest; or if deemed necessary.

In Poland, national sport organisations should determine the reasons for and procedure of termination of membership. Those reasons should be as objective as possible, and should include a breach of duties.

3. Best practices examples

Potential reasons are identified in Belgium and the Netherlands why board should resign prematurely.

Principle 23 Board eligibility rules

1. Principle definition NSGO

Clear circumstances are identified in the statutes in which a person is ineligible to serve as a member of the board, for instance due to serious conflict of interest.

2. Countries which have implemented such principle

In Belgium (Flanders), board edibility rules are concerned with conflict of interest. Examples of conflicts of interest are provided that are related to close relationship (e.g. family member) of a board member with a judicial body within the organization, with an athlete of the organization, with a member of management or a professional activity that might cause conflict of interest.

In Finland, Officials may not be members of the boards of member organizations of the Olympic Committee. The participation of staff members in foundations and other similar bodies close to the member organizations and in the work of the board of international sports federations is considered on a case-by-case basis by decision of the Chairman of the Board. Consideration is given to whether participation will interfere with the performance of the current task or jeopardize confidence in the Olympic Committee.

In Cyprus, an Ethics Committee is established by the Board of Directors and this Committee is responsible for the implementation of due diligence measures/criteria (Fitness Test) for candidates (before acceptance of their nomination), and also for existing holders of positions on the Board of Director.

In the Netherlands, the importance of having the right person in the right place is stressed, but also that there is a sufficient number of renewals, that the method of nomination and appointment is transparent and the organisational knowledge is well protected. A clear procedure for nominating and appointing board members is defined and made public.

In Poland, a number of ineligibility rules are identify so that a person cannot become a board member, for instance people combining work that is incompatible with the function of a board members, person convicted of crime, or because of personal relationships. External experts are recommended to join as board members.

3. Best practices examples

Examples of conflict of interest are identified in

Belgium (Flanders). In the Netherlands, there is a clear and detailed process for the nomination and appointment of candidates.

Principle 24 Clear governance structure

1. Principle definition NSGO

There is a clear governance structure according to the principles of separation of powers which prevents a single person or entity from monopolising power. The organisation would therefore clearly define the key positions on the board such as the president and general secretary or treasurer, and give the responsibility to board members to determine the organisation's mission, vision and strategy. The board has authority over budget and finances and the statutes clearly define the purpose, composition, tasks and reporting requirements of committees. The management has responsibility over the organisation's operational policy.

2. Countries which have implemented such principle

In Belgium (Flanders), clear governance structure is established taking into account the separation of powers in line with NSGO and across the different bodies of the organization. A distinction is made between policy-oriented, supervisory and executive tasks. An individual or entity may never have uncontrolled power. Key positions on the board are clearly defined and the position of president of the board and managing director cannot be combined. The managing director is generally not a member of the board, although can attend board meeting to inform and be informed.

In Cyprus, the board of directors has sufficient scope to carry out its tasks independently with a general supervisory role and without being involved in individual and specific decisions except in very special cases.

In Ireland, organisation should clarify the differences between the responsibilities of the board and the manager. Possibly, a written statement of the division of responsibilities between the Board and CEO including the CEO's delegated authorities should be established. Board members must not interfere in duties delegated to staff. Staff should however be accountable to the board through the manager.

In the Netherlands, a clear governance model is established which distinguishes between

administrative, political, supervisory and support (executive) tasks. A governance profile and a competence profile for a managerial position on the board are established. These profiles are submitted to the General Assembly for approval and then made public. This makes the search for board candidates easier and more focused on the "best match".

In Poland, the scope and responsibility of each board members should be determined. Overlap should not take place to avoid distribution of responsibility.

3. Best practices examples

In Belgium it is clearly identified that the board is responsible for strategic development and management is concerned with operational policies. In the Netherlands, the governance model is detailed with specific recommendations on the composition of the board (e.g. size) and the identification of competent board members matching the needs.

Principle 25 Supervision of management

1. Principle definition NSGO

The board supervise management staff appropriately and management's responsibilities and competences are clearly outlined. Management reports regularly to the board and the organisation's operational management and financial situation, and are subject to appraisal.

2. Countries which have implemented such principle

In Belgium (Flanders), the board defines the strategy which is implemented by management and the board supervises management by defining the tasks, responsibilities and competences that are delegated to them and between them. The board establishes which decisions are left to management or to themselves. A clear (financial) threshold is defined for contracts with external parties, which establishes whether management or the board must take the decision. The board gives management sufficient margin to autonomously perform its task, without intervening. The board establishes the remuneration of management. Management regularly and periodically reports to the board at least 4 times a year with full information. The board organises an annual performance appraisal with management on individual performance and the achievement of the strategic objectives, which is minuted and approved by the board.

In Cyprus, the managing director is not an official member of the Board of Directors. There is a laid down declaration of delegation of responsibilities that clearly sets out the limits of his/her authority and describes his/her freedom or limitations on decision-making.

In Ireland, formal arrangements are set up for the ongoing supervision and development of staff. Staff appraisals are carried out at least once a year. CEO reports to Board.

In the Netherlands, the board ensures that at least one annual appraisal with management or the person with ultimate responsibility in the association.

3. Best practices examples

In Belgium, there are very clear and precise way management is supervised by the board. Belgium also suggest the board draw up key performance indicators based on strategic objectives, and management must periodically report on those. Two types of indicators are recommended: lag indicators to evaluate ex post to measure progress and lead indicators to give an indication of the future situation.

Principle 26 Audit committee

1. Principle definition NSGO

An internal financial or audit committee, whose members are appointed by the general assembly, exists which monitors funds have been allocated efficiently and according to budget following specific financial control and accountability procedures. It also checks the financial stability of the organisation.

2. Countries which have implemented such principle

In Belgium (Flanders), organizations should have an independent (i.e. people not on the board) audit (or financial) committee appointed by the General Assembly. The committee supervises the organization's financial policy and financial information. The board provides all requested information to the committee. The committee must have relevant expertise and meet at least once a year. It reports to the General Assembly. The committee may assess or recommend on the systems of internal control, risk management and governance.

In Cyprus, the Federation has an Internal Compliance Committee appointed by the General Assembly or the Board of Directors. The committee verifies whether

funds have been used in accordance with the budget, whether audit and accountability procedures have been followed, whether (long-term) financial stability is ensured and whether the funds have been used effectively. This Committee is the link between the Federation and the independent external auditor.

In Ireland, an audit committee of three or more directors is appointed. The chair of the organisation's board can be an audit committee member but cannot chair the audit committee. At least one of this committee should have recent and relevant financial experience. The committee should have written terms of reference that describe the role of the committee and its responsibilities. The terms of reference should be on the website. It should include specific terms of reference for monitoring and review, approval and recommendations. The board then puts these recommendations to the members for their approval in a general meeting. The organisation's annual report should include a description of the audit committee's work.

In the Netherlands, the board performs an appropriate risk analysis before making major and most important commitments for the organisation. This analysis is submitted to the General Assembly or to a committee authorised by the General Assembly. The board ensures that it consults the accountant annually. The same applies to the Cash or Finance Committee of the General Assembly.

In Poland, sport organisations should lay down their internal control procedures and should approve the rules of procedure of the internal control authority. Internal control body members may not be persons who are board member, a close contract or relative. The internal control body should, be composed of at least 3 members.

3. Best practices examples

In Belgium it the responsibility of the audit committee is clearly identified as well as who it reports to (i.e. General Assembly).

In Ireland, the specific term of reference for monitoring and review, approval and recommendations are detailed.

Principle 27 Financial controls

1.Principle definition NSGO

A financial control system is implemented. It should include a system in which payment on behalf of the organisation is signed by at least two persons, establish a financial threshold for contracts with external parties when management or the board must take the decision, establish a separation of duties so the same person cannot initiate and approve payments, and financial transaction are regularly reviewed.

2.Countries which have implemented such principle

In Estonia, financial reporting and reports are prepared, submitted and supervised in accordance with the procedure prescribed by laws and other legislation and the articles of association. Sports organization has established internal control over financial decisions and operations.

In Ireland, organisation should monitor income and expenditure against budget and cash-flow each quarter or more often, and eventually investment as well. Organisation should agree and put in place appropriate financial management procedures, systems and controls, including a spending limit for the manager or CEO.

In the Netherlands an annual financial report on policy and finance is submitted to the General Assembly and its approval is required for policy, budget and annual plans for the coming year.

In Poland, the annual financial statement of national sport organisation should be considered and approved by the general assembly.

Principle 28 Board self-evaluation

1.Principle definition NSGO

The board annually evaluates its own composition and performance through a reporting mechanism which can be supported by external experts.

2.Countries which have implemented such principle

In Belgium (Flanders), the board will annually evaluate its own composition and performance as well as that of its individual members. The nomination committee or experts may assist. The results of this assessment are discussed by the board and with the managing director. The president takes the necessary measures to adjust things where appropriate. Where applicable, the general assembly is informed and invited to make

the appropriate decisions.

In Ireland, organisations should agree and document the roles of the officers and ordinary board members and the terms of reference for any sub-committees. Also, take time once a year to review the way that the board works and identify improvements. Eventually agreeing a yearly board review process which should include, but not be limited to, an assessment of the effectiveness the board as a whole, the chair, board members, committees, director training and recruitment plans. The primary purpose of such reviews should be to assess how well the board has formulated, resourced and overseen the achievement of the annual milestones in the board's strategic plan.

In the Netherlands, board are expected to critically assess their own situation and adapts to the contemporary requirements of good governance in sport.

3.Best practices examples

In Belgium, there is a recommendation on how the self-assessment may be organised into a specific meeting. Every member of the board must have the opportunity to reflect on their own contribution to the meetings and whether it is consistent with the expectations.

Principle 29 External audit

1.Principle definition NSGO

An independent auditor, external to the organisation, audit the organisation's finance, its risk management procedures and governance.

2.Countries which have implemented such principle

In Belgium, the general assembly appoints an external, independent auditor, following a proposal by the board. The latter confers annually with the external auditor.

In Finland, every two years, an external group of experts will audit the Olympic Committee's activities on the basis of a responsibility compass.

In Cyprus, the General Assembly appoints an external, independent auditor as recommended by the Board of Directors The main task of the external auditor is to carry out an audit of the financial statements based on international financial reporting standards.

In Ireland, organisations should produce yearly accounts (audited or independently examined as

appropriate) and sign off these.

In the Netherlands, external audit is deemed important given organisations work with “entrusted funds” such as grants, membership fees, volunteer receipts, etc. Organisations should have an external accountant who is appointed by the General Assembly on the board’s recommendation.

In Poland, in case of legitimate need or by request of its members, the national sport organisation should undergo an external audit. The internal control body should elect or approve the entity to conduct the external audit. National sport organisations should cooperate with the external control body in the process of their control activities. Financial statement shall be subject to audit by a professional audit company.

3. Best practices examples

In Ireland, organisations may consider whether production of accounts according to a best practice standard is appropriate, for example the charity SORP (Statement of Recommended Practice).

Principle 30 Code of conduct

1. Principle definition NSGO

A code of conduct exists that is applicable to the members of the board, management and personnel of the organisation. The code of conduct identifies norms that are acceptable and contains an obligation to act with integrity. It contains rules on expenses, on accepting gifts, on conflict of interest. The code is signed and understood by all members of the board, and the general assembly is informed about the code of conduct.

2. Countries which have implemented such principle

In Belgium, the board establishes a code of conduct that applies to board members, management and personnel. The code is signed by all the members of the board, management and personnel. The board takes steps to guarantee that all the relevant stakeholders are notified of the contents of the code and understand it.

In Estonia, sports organization follows internationally and nationally recognized principles and rules of ethical conduct.

In Cyprus, the Board of Directors establishes a code of conduct, informs the General Assembly of its existence, and issues it to the members of the Board

of Directors, the administration and the staff, after these have first accepted and signed it.

In Ireland, organisations should make sure the chair leads the board in developing an ethical culture in line with the values of the organisation. They should develop and agree a code of conduct for board members that outlines the expected standards of behaviour and what happens if they are not met. The code of conduct should give clear guidelines on the receipt of gifts or hospitality by board members.

All board members should sign a commitment to follow the code when they are appointed. Code of conduct should be reviewed every three years. Organisations should be fair by consistently applying the same ethical standards to every person and situation.

In the Netherlands, the board draws up the code of conduct and submits it to the General Assembly for approval or, in each case, for information. The members of the board must comply with it in their actions. A spending plan, a gift plan and a plan for business transactions with third parties is drawn up. Organisation should monitor compliance through, for example, the cash or finance committee or the auditor, and publishes the results in the annual report. If the board wishes to enter into a business transaction with a company or other party with which a board member is affiliated, the transaction is submitted for approval to the General Assembly or a committee authorised by the General Assembly.

In Poland, national sport organisations shall draw up and adopt a code of ethics. The main issues the code of ethics should cover are identified. Adoption of the code should be preceded by an analysis of the documents’ objectives as well as the organisation activities and values adhered to in its sport.

3. Best practices examples

In Belgium, the candidate board members sign the code of conduct. In this way, board members are informed of their duties before the start of their mandate. It is also a way of avoiding a situation whereby incumbent member refuse to sign the code.

In the Netherlands, the development of the code or adoption of an integrity policy is deemed not enough. The conditions for compliance with the code must also be created inside the organisation. An appropriate division of responsibilities and good “checks and balances” are institutionalised within the association structure to ensure compliance. At the same time,

care must be taken that the code of conduct is not so narrow that it distorts the functioning of the board. Consideration should also be given to developing the code of conduct for coaches and trainers.

In Poland, a review of the practices, activities and values within the national sport organisation should precede the adoption of a code of ethics.

Principle 31 Conflict of interest procedures

1. Principle definition NSGO

The board establishes clear conflicts of interest procedures that apply to the members of the board.

2. Countries which have implemented such principle

In Belgium, organisations establish procedures regarding conflicts of interest. The procedures ensure that perceived or effective conflicts of interest are reported. Conflicts of interest are listed in the minutes and are recorded in a registry.

In Estonia, the members of the governing bodies of a sports organization are independent in making their decisions. A person who has personal interests in connection with the decision shall not participate in the decision. The sports organization has clear rules to rule out any conflicts of interest.

In Finland, In the event of a conflict of interest, everyone has the responsibility and obligation to notify their supervisor or the chair of the meeting of their absence. Joint salaries with other entities are assessed separately to avoid conflicts of interest. In situations of conflict of interest, the staff member shall refrain from preparing and making his or her own decisions.

In Germany, voluntary office-bearers and professional staff shall make their decisions for the federation independently of considerations not linked to the work, i.e. of personal interests or advantages. Even the mere semblance of considerations not related to the work playing a role must be avoided. Any case of personal interest or personal relationships must be reported.

In Cyprus, a policy on conflict of interest is included in the Articles of the Federation. The Board of Directors keeps a register of interests which ensures that potential and/or existing conflicts of interest are recorded. This register is included in the Federation's Annual Report.

In Ireland, organisations should hold a discussion

about the issues of 'conflict of interest' and 'conflict of loyalty.' Develop a policy on each of these. Each board member and anyone else present must tell the board if they believe they have a conflict of interest on a matter to be decided at the meeting. Unless the board decides otherwise, they must leave when the board is discussing or deciding on that matter. The person concerned should be told what decision was reached. Conflicts of interest must be recorded in the minutes. Conflicts of loyalty may be serious enough to be conflicts of interest.

In the Netherlands, organisations clearly define in their statutes incompatibilities in the exercise of the functions on the board. These may be incompatibilities both inside and outside the association structure. Within the association structure, positions on the board are in any case incompatible with membership of any supervisory or disciplinary body as well as membership of the cash and/or finance committee.

In Poland, national sport organisations should adopt a policy on preventing conflict of interest setting out the procedures to be followed in the event of a conflict of interest. It should aim to identify potential conflict of interest, control the risk of conflict of interest and ensure measures to protect the interest of the organisation and its members. A register of conflict of interest should be adopted. List of potential conflict of interest are identified in line with ineligibility criteria.

3. Best practices examples

In Poland, non-eligibility criteria are identified in details as potential conflict of interest. Organisation should take a register of conflict of interest.

Principle 32 Complaint procedure

1. Principle definition NSGO

The board establishes procedures for the processing of complaints in the internal regulations.

2. Countries which have implemented such principle

In Belgium, the board establishes procedures that allow athletes and clubs to appeal against a sporting sanction. The procedures contain clearly defined rules for: submitting complaints; investigating complaints; notifying the person who submitted the complaint about the outcome of the investigation; the establishment of an independent tribunal; the appeals procedure.

In Cyprus, the Board of Directors establishes a policy on the submission of complaints, which respects confidentiality and contains clear guidelines for its use (regarding athletes, coaches, referees, administrative staff, volunteers, parents of athletes, et al.).

In Ireland, organisations should put a clear system in place for dealing with correspondence, feedback and complaints to the organisation. They should make sure there is a clear way for stakeholders to communicate with the organisation throughout the year and eventually invite and review yearly reports on complaints received, and action taken, to make sure that the complaints system is working. They may monitor key stakeholders' views on the organisation's reputation and take remedial action when necessary.

In the Netherlands, the board ensures that each organisation has, in addition to the statute, the following rules of procedure: disciplinary rules, doping rules, rules on sexual harassment, rules on discrimination/racism and complaint rules.

3. Best practices examples

In Cyprus, the advice of the Cyprus Sports Organisation in these processes is considered necessary and obligatory. Therefore, this Organisation intends to prepare a standard Code of Conduct as well as a standard form for submission of complaints. The Federations will be able to adopt and implement these in their organisations.

Principle 33 Appeal procedure

1. Principle definition NSGO

The organisation's decisions can be contested through internal or external mechanisms

2. Countries which have implemented such principle

In Poland, a sport organisation should have a two-tier disciplinary procedure and it shall be possible to appeal against disciplinary rulings. Any final disciplinary ruling may be appealed against to the Arbitration Panel of the National Olympic Committee.

3. Best practices examples

In Poland, levels of appeal are identified.

Principle 34 Board meeting schedule

1. Principle definition NSGO

The board adopts an annual meeting schedule.

2. Countries which have implemented such principle

In Belgium, the board establishes an annual work plan and meeting schedule. This meeting schedule contains crucial activities including discussing and establishing the budget, the financial statements, the policy plan and the annual report, as well as the annual self-assessment, the assessment of management and the preparation of the general assembly.

In Ireland, organisations should have regular meetings with sufficient notice. The board should meet regularly and in line with your governing document. The chair with the manager, CEO or secretary sets the agenda of board meetings. Agenda and minutes of last meeting to be sent before meeting. Papers outlining proposals should be sent before meeting in an accurate, timely and clear manner.

In the Netherlands, the board consults and decides at least once a year on its own working methods. The board meets according to an annually set schedule and presents the agenda and the decisions of the board to the General Assembly in a transparent manner.

Conclusion on dimension 3 – internal accountability and control

Overall, the codes of governance analysed had represented well the concept of internal accountability and control. Procedures are identified within the codes for the supervision of the board with the general assembly taking an important supervisory role. At the same time, the management should report to the Board regularly and is evaluated based on objectives. The codes identify a clear need for the separation of powers between board member and management resulting into clear governance structure. Board management is established in term of eligibility rules and resignation procedures. Ineligibility rules are concerned with conflict of interest to ensure a proper conduct of board members. The role of external and audit committees are defined which include financial controls. The process and criteria for board self-evaluation is left to the discretion of board members themselves with the eventual support of external committee. Board members have to abide to conflict of interest regulations following a code of conduct and organise and communicate a clear meeting schedule. Finally, procedure should be put in place in case of complaint or appeal.

Dimension 4 - Societal Responsibility

According to NSGO Societal responsibility refers to “deliberately employing organisational potential and impact to have a positive effect on internal and external stakeholders and society at large.” It further states that “Demonstrating societal responsibility has a positive impact on legitimacy because it enhances external audiences’ trust. A positive relationship with internal and external stakeholders also contributes to more effective policies.”

In order to measure the concept of Societal Responsibility 12 ‘intermediate objectives’ were employed (Nardo et al. 2005, p. 5), which were termed principles. The principles relating to Societal Responsibility are presented below (using the actual numbers given in the project.

Principle 35 Governance consulting

1.Principle definition NSGO

The organisation offers consulting to its member organisations in the areas of management or governance.

2.Countries which have implemented such principle

“Governance consulting” is identified in Belgium (Flanders), Cyprus, Finland, Germany and Poland.

Belgium’s Code in principle 20 states: “The organisation provides support to member organisations in the areas of governance, management and organisation through knowledge transfer. Options include workshops, one-on-one advice, management support and the exchange of good practices.”

Cyprus’s Code in article 7.3 (under the dimension of Democratic Procedures) proposes that: “The Federation provides support for its member associations in the areas of governance, administration and organisation through the exchange of information.”

Finland’s Code in article 1.1.4 (under the dimension of Transparency) proposes to sport organisation that: “Our activity is based on openness, transparency and continuous dialogue with stakeholders”.

The German Code with regards to stakeholder involvement in section B8 aims is to intensify the open dialogue with stakeholders so as to maintain a better understanding of the concerns and expectations addressed towards the FEDERATION but also to better communicate the FEDERATION’s objectives,

motivations and required action.

The Polish Code in article 9BorM7 (the first letter refers to the Polish version and the second letter refers to the English version) asks the Polish Sport Associations (PSA) to identify documents and decisions which need to be subject to consultations with specific stakeholder groups. It further proposes that for each decision and document requiring consultations, a list of stakeholders to be consulted is drawn up.

3.Best practices examples

Cyprus’s Code further provides the following guidance: “The provision of support to member associations in the afore-mentioned areas adds to both the strengthening of the democratic procedures and the wider social responsibility of the Federation (see: Dimension ‘Social Responsibility’). In this context, options include the organisation of workshops, the provision of personal advisors, administrative support and the sharing of good practice through international experience. These types of support are recorded in the Federation’s Annual Report.”

Germany’s code provides further guidance with regards to the expected dialogue with stakeholders in regard to “Fairness and reliability”, “Transparency” and “Early and regular action”. It further states that such dialogue’s framework and aims should be clearly defined and the results should feed in the strategic decision of the federation. Such dialogue should not infringe the rights of third parties.

The development of stakeholder databases is proposed as a good practice in the Polish code under article 9ZorR4.

Principle 36 Mitigating health risks

1.Principle definition NSGO

The organisation implements a policy aimed at mitigating health risks of sporting activities.

2.Countries which have implemented such principle

“Mitigating health risks” along with “Anti-doping” provisions are the most common in the Societal Responsibility dimension cited in 6 of the countries examined. These are Belgium (Flanders), Cyprus, Estonia, Finland Ireland and Poland.

The Flemish code in principle 22 states: “The organisation implements specific objectives and action to promote healthy and ethical sport, in accordance

with the relevant regulations.” No further advice is provided, and no best practice has been identified, but refers to relevant Decree(s) of the Government of Flanders.

In Cyprus in article 13.1 proposes that: “The Federation implements specific objectives and actions to promote healthy sport. These respect ethical regulations in accordance with current provisions.”

With regards to mitigating health risk the Estonia code in article 6.2 states: “A sports organisation shall follow principles aimed at reducing the risk to the health of amateurs.”

The Finish code in article 4.2.1 states that: “We promote awareness of the effect of stimulants, especially drugs and alcohol on health”. And Article 4.2.2 state that “We educate children and youth in healthy lifestyle and abstinence.”

The Irish Code in article 2.1(f) suggests the development of a “Safety Statement” the appointment of a person responsible for health and safety in the organisation and invites organisations to review reports on any health and safety matters that arise.

3. Best practices examples

In Poland article 7ZorR1 deals with the protection of young athletes. It proposes as a good practice the implementation of strict standards on the protection of children against economic exploitation in sport and practicing sport in a way dangerous or harmful to children’s health, physical, moral, or social development.

Principle 37 Combating sexual harassment

1. Principle definition NSGO

The organisation implements a policy on combating sexual harassment in sport.

2. Countries which have implemented such principle “Combating sexual harassment” is identified in Finland, Netherland and Poland.

The Finish code does not impose any requirements, nor does it provide any guidance on sexual harassment. However, the reference on the preamble of dimension 3 “No discrimination” refers to zero tolerance to threatening and sexual harassment can be considered a form of harassment.

The Netherlands’ code in Recommendation 13 states: “The board ensures that each organisation has, in addition to the statute, the following rules of

procedure: disciplinary rules, doping rules, rules on sexual harassment, rules on discrimination/racism and complaint rules. Furthermore, in Annex 1 of the NC explanations regarding doping, and sexual harassment (inter alia) are provided.

3. Best practices examples

Netherland proposed best practices, where the board ensures that:

- Compliance with these rules and independent disciplinary rulings are guaranteed.
- The organisation reviews annually whether these rules need to be evaluated and, if necessary, adapted to new developments and changed circumstances.bb
- Both unions and individuals are (directly or indirectly) members of the association and are therefore subject to the disciplinary law of the association.”

In Poland article 12ZorR5 recommends the implementation of information measures and policies aimed at protecting the physical and mental inviolability of athletes.

Principle 38 Anti-doping

1. Principle definition NSGO

The organisation implements an anti-doping policy.

2. Countries which have implemented such principle

“Antidoping” is identified in Belgium (Flanders), Cyprus, Estonia, Finland, Netherland and Poland (cited most along with “Mitigating Health Risks” in the Societal Responsibility dimension.

Principle 23 of the Flemish code states: “The organisation implements specific objectives and actions with the aim of preventing, detecting and combating doping practices, in accordance with the relevant regulations.”

The Cypriot code in article 13.2 proposes that: “The Federation is obliged to incorporate in its articles the regulations and decisions of the International Olympic Committee on doping.”

In Estonia article 6.3 states that: “A sports organisation shall combat the use of prohibited substances and prohibited methods in sports and shall follow anti-doping policies and regulations. There shall be zero tolerance for doping in every sports organisation. A

sports organisation shall protect athletes against the use of doping, particularly through preventive actions and doping controls.”

The Finish Code makes reference to fight doping both domestically and internationally. The following articles state that:

- 4.1.1 We observe anti-doping rules issued by the World Anti-Doping Agency (WADA) and those issued in Finland.
- 4.1.2 Together with the Finnish Centre for Ethics in Sport we participate in drafting international and domestic anti-doping rules.
- 4.1.3 Athletes and coaches supported by the Olympic Committee and teams managed by the Olympic Committee sign an athlete/coach agreement in which they undertake to observe the International and the Finnish Anti-doping Codes. Such an agreement is also signed by sports federations and disciplines which receive support from the Olympic Committees Excellence Centre.
- 4.1.4 We educate children and youth who practice sport to observe athlete’s duties, fair play and anti-doping rules.”

In Netherland the doping issues are covered in the same section as the “combating sexual harassment”.

The Polish code makes multiple references to the doping issues along with reference to the WADA code. Article 7BorM7 requires PSAs to adopt, and comply with, disciplinary regulations on doping in sport, laid down by POLADA in the form of Polish AntiDoping Rules and Regulations. Article 7BorM8 mandates PSAs to recognize and respect the exclusive right of POLADA to enforce its disciplinary rules and regulations on doping in sport, and thus shall recognize the competence of the Disciplinary Panel of POLADA to adjudicate on disciplinary cases concerning doping in sport. Article 7WorC1 states that a PSA shall be held liable for anti-doping rule violations committed by its national team athletes and other persons providing support in the preparations for sports competitions (including coaches and physicians). It further goes on to link funding with the anti-doping attitudes of the PSA national team athletes and of athlete support persons. Also, article 7BorM10 requires the appointed by every PSA a coordinator for combating doping and corruption in sport (including match-fixing) as single point of contact. Finally, article 7BorM12 requires

PSAs to carry out preventive actions against doping, corruption and discrimination in sport including training, awareness campaigns and promotion by famous athletes.

Principle 39 Social Inclusion

1. Principle definition NSGO

The organisation implements a policy on social inclusion through sport.

2. Countries which have implemented such principle

“Social Inclusion” as a principle is one of the least cited principles only cited principles of this dimension. Finland makes a reference in the preamble of its Code and Netherland combines it with other societal issues.

The reference on the preamble of dimension 3 “No discrimination” in the Finish code asks for: “Zero tolerance for discrimination, bullying and threatening. Equality with respect to gender, age, ethnic origin, eligibility, language, religion, sexual orientation, or with respect to any other personal reason is promoted by us intentionally and systematically. We take account of gender and equality perspectives in decision making and operations.”

In Netherland the “Social Inclusion” principle is covered in the same section as the “Combating sexual harassment” and doping issues.

Principle 40 Anti-discrimination

1. Principle definition NSGO

The organisation implements a policy combating discrimination in sport.

2. Countries which have implemented such principle

“Anti-discrimination” is identified in Estonia, Finland, Netherland and Poland.

In Estonia article 6.1 states that: “A sports organisation, based on its rules and guidelines, shall ensure fair treatment of all of its active members, athletes and amateurs and shall prevent any discrimination, inter alia on the grounds of gender, age, nationality or special needs.”

In Finland is referred along the social inclusion issues (see above).

In Netherland it is covered in the same section as the “Combating sexual harassment” doping issues and

“Social Inclusion”.

The Polish code in article 7BorM9 requires PSAs to lay down and enforce disciplinary rules and regulations on corruption and discrimination in sport. Finally, article 7BorM12 requires PSAs to carry out preventive actions against doping, corruption and discrimination in sport including training, awareness campaigns and promotion by famous athletes.

Principle 41 Gender equality

1.Principle definition NSGO

The organisation implements a policy to promote gender equality in sport.

2.Countries which have implemented such principle

“Gender Equality” is identified in Belgium, Finland and Poland.

The Belgium code in principle 25 states: “The organisation implements specific objectives and actions aimed at promoting equality and diversity within the sports discipline and within the organisation.”

In Finland gender equality issues are referred along the social inclusion issues (see above).

Similarly in Poland they are referred to in article 7MorB12 along with doping and discrimination (see above) and corruption.

3.Best practices examples

The Belgium code provides the following tip “(Sports) organisations are increasingly choosing to establish a quota to promote gender diversity whereby a fixed number or percentage of the members of the board must be of the least represented sex.”

Principle 42 Anti Match Fixing

1.Principle definition NSGO

The organisation implements a policy to combat match-fixing.

2.Countries which have implemented such principle

“Match fixing” is referred to in Belgium, Cyprus, Estonia, Finland and Poland.

The Belgium (Flemish) code provides extensive guidance on match fixing. Specifically, principle 24 states: “The organisation implements disciplinary

rules to combat match-fixing. These rules include:

- (1) banning any member of the federation from placing a bet related to youth leagues and a competition or match that he/she may (in)directly influence and from spreading confidential information which may reasonably be expected to be used in the framework of a bet;
- (2) the obligation for every member of the federation to report any requests to unduly influence competitions or matches to the federation;
- (3) the procedure for punishing any violations of the above rules.

The organisation implements specific objectives and actions aimed at informing top athletes, talented athletes, trainers, referees and clubs.”

In Cyprus article 13.3 proposes that: “The Federation applies disciplinary rules for dealing with pre-scheduled events. These include:

- (1) prohibiting any member of the Federation from betting on leagues and competitions and/or events that may take place directly or indirectly, and banning the disclosure of any confidential information which may reasonably be expected to be used in the field of betting,
- (2) requiring any member of the Federation to report to the organisation any suspicion of undue influence on events and/or matches,
- (3) evolving a process of sanctions for any infringement of the above rules.

The Estonian code in article 6.4 states that: “A sports organisation shall take action to prevent manipulation of sports results and, if necessary, shall fully cooperate with supervisory bodies.”

In Finland the issue of competition manipulation is dealt with in article 4.4 of the code and more specifically:

- 4.4.1 Together with SUEK (Finnish Centre for Ethics in Sport), authorities, Veikkaus (Finish betting and lottery enterprise), member organizations and athletes we actively participate in actions aimed at preventing manipulations during competition.
- 4.4.2 People whose actions may impact a sports event cannot bet on it.

It is also forbidden to use agents such as close

relatives or co-workers. This ban applies to anyone who, due to his/her status, has access to non-public insider information, such as athlete's health condition and similar intelligence, even if such a person cannot influence competition directly or indirectly."

The Polish Code discuss match fixing in articles 7BM9 (see principle 40: "Anti-discrimination" above), 7BorM10 (see principle 38: "Anti-doping" above) and 7BorM12 (see principles 38 and 41 above).

3. Best practices examples

The Belgium code provides the following tip "We recommend that sports federations that may face issues of match-fixing map these risks and take the appropriate action to minimise these risks. Moreover, a person may be appointed within the organisation, acting as a single point of contact who will act in all matters related to match manipulation. This person is tasked with developing initiatives to combat match-fixing, receiving information about (possible) match-fixing, maintaining good relationships with the relevant authorities and investigating and collecting information about possible cases of match-fixing."

Principle 43 Environmental sustainability

1. Principle definition NSGO

The organisation implements a policy for the promotion of environmental sustainability.

2. Countries which have implemented such principle

"Environmental sustainability" is referred to in Belgium, Cyprus, and Finland.

The Belgium code in principle 21 recommends sport organisations to pursue a policy of social responsibility in general but makes specific reference to environmental issues.

In Cyprus article 14.1 recommends sport organisations to pursue a policy of social responsibility "... which focuses on social matters, environmental issues, and/or care for the local community in which the organisation is (co)scheduling sporting events.

The Finish makes extensive reference to the issues of Environment and Climate under section 4.3 with the comment "We want to play fair also towards future generations". Recommendations are provided in the following articles:

- 4.3.1 We draft and distribute solutions and tools for environmental management among

sports community.

- 4.3.2 We discuss and communicate environmental and climatic issues related to work-out and sport among our community to minimise negative environmental effects.

- 4.3.3 Major events organized by us (more than 2000 visitors) comply with the Eco-Compass standards. In case of minor events, we follow the rules of responsible event management.

- 4.3.4 In communication we take account of environmental friendliness and material efficiency. We communicate chiefly by electronic means.

- 4.3.5 We decrease the impact of our own activity on environment thanks to commonly implemented efficient solutions and business opportunities which encourage sustainable types of transportation (bicycle, public transport). We identify areas for development, and we address them while taking account of continuous betterment).

3. Best practices examples

The Belgium code provides the following tip: "Sports federations on all levels are increasingly expected to adopt a socially responsible conduct. A policy of social responsibility may, in among other things, be aimed at collecting and sharing knowledge and good practices and encouraging members to take action. Specific projects may also be initiated, in cooperation with other federations as applicable.

The Cypriot code provides the following guidance: "There is no doubt that sports organisations have an outstanding potential to motivate, inspire and involve a large proportion of people who either participate in or attend sporting fixtures. Tree planting, blood donation and fundraising are just some of the activities that the Federations (and their member-associations) are able to organise. This shows both the strength, as well as the ideals and value of sport."

Principle 44 Dual careers

1. Principle definition NSGO

The organisation implements a policy on promoting the dual career of athletes.

2. Countries which have implemented such principle

“Dual Careers” is referred to only in Cyprus and Poland. The Cypriot code in article 15.1 proposes that: “The Federation implements and/or follows prescribed measures

- (1) for athletes and their coaches, referees and relatives
- (2) post-athletic care
- (3) twin careers.”

The Polish code under article 12BorM1 requires PSAs to promote the idea of dual careers among athletes and coaches. Also in article 12WorC1 asks PSAs to PSA adopt and implement a dual-career programme for athletes.

3. Best practices examples

The Cypriot code in article 15.2 provides guidance as to how to implement a dual career programme: “The Federation maintains current cooperation with academies and/or scientific corporations in order to promote and publicise sport by making use of scientific programmes and the participation of specialist volunteers.”

In Poland article 12borM1 provides further guidance and examples as to how to inform athletes of the dual careers programmes developed by PSA. It states: “In their work with athletes and coaches, PSAs are obliged to take information measures concerning dual careers. All sorts of communication may be used, from training courses to information materials (e.g., brochures), to e-mail and social media. The purpose of the information measures should be to draw the attention of athletes and coaches to the need to combine sports training with education and, subsequently, work. Such activities have to be documented in any way allowing verification of the guideline by the PSA.”

Principle 45 Sport For All

1. Principle definition NSGO

The organisation implements a policy on promoting sport for all.

2. Countries which have implemented such principle

The principle with regards to “Sport for All” is only found in the Polish Code. In article 6BorM4 which requires PSAs in their annual report to indicate their activities concerning the development of sport for all, including activities for children, youth and disabled

persons. Also, article 6BorM5 asks PSAs to indicate in their financial statements the share of its funds allocated to its activities concerning the development of sport for all, including activities for children, youth and disabled persons.

Principle 46 Athletes’ rights

1. Principle definition NSGO

The organisation ensures the fair treatment of professional athletes.

2. Countries which have implemented such principle

The principle with regards to “Athletes’ rights” again is found only in the Polish Code. In articles 12ZorR5 as presented in principle 37: “Combating sexual harassment” and in article 7ZorR1 as presented in principle 36: “Mitigating health risks”.

Principles not in the NSGO.

• Sponsoring

The German Code provides extensive guidance as how to properly govern the federation’s sponsoring income. It makes the distinction between donations and sponsoring highlighting the sponsoring is based on the principle of reciprocity. It further guides federation on how to approach sponsoring in terms of transparency, ethics and the effects on decision making.

III. ACTION codes all dimensions

Dimension 1 – Transparency

Transparency refers to an organisation’s reporting on its internal workings, which allows others to monitor these workings. It enhances trust and incentivises staff and officials to perform better.

Principle 1 Transparency - Legal and policy documents

1. Principle definition NSGO

The organisation publishes its statutes/constitution, internal regulations, organisation chart, sports rules and multi-annual policy plan on its website.

2. Codes which have implemented such principle

The principle is present in all 6 documents.

Australia:

The board publishes directors' code of conduct.

The organisation defines and publishes values and behaviours.

The board publishes a strategy and regularly engages with members and stakeholders.

UK:

Each organisation shall publicly disclose information on its governance, structure, strategy, activities and financial position to enable stakeholders to have a good understanding of them.

SIGA:

The organisation shall embrace transparency and accountability and make publicly available its statutes, policies, processes, rules and regulations, and its list of member organisations.

IPACS:

The organisation makes public its Statutes, rules and regulations.

IOC:

All regulations of each organisation and governing body, including but not limited to, statutes/ constitutions and other procedural regulations, should be clear, transparent, disclosed, publicised and made readily available.

ASOIF:

Statutes, rules and regulations: Full publication, easy to find on IF website, latest versions available with markups identifying differences between previous versions.

Vision, mission, values and strategic objectives: Full publication, easy to find on IF website, extra data or info such as strategic plan with indicators/outcomes.

3. Best practices examples

ASOIF indicates not only the scope and way of publishing the documents, pointing out the details: that they should be easy to find, show differences between the previous versions, etc.

Principle 2 Transparency - General assembly

1. Principle definition NSGO

The organisation publishes the agenda and minutes of its general assembly meeting on its website.

2. Codes which have implemented such principle

The principle is present in 3 documents: SIGA, IPACS, ASOIF.

SIGA:

Bronze: Publicly account for the governance model of the organisation and its governance standards, for instance by making constitutions, statutes, meeting agendas of General Assembly, Board and Committee meetings, policies, processes, rules and regulations available on the organisation's website.

Gold: stream the GM online.

IPACS:

The organisation makes public the agenda of its General Assembly with relevant documents (before) and minutes (after) with procedure for members to add items to agenda.

ASOIF:

General Assembly agenda with relevant documents (before) and minutes (after) with procedure for members to add items to agenda - Full publication, with most recent minutes no more than a year old, easy to find on IF website, extra data or information (such as livestreaming), minutes archive.

3. Best practices examples

SIGA and ASOIF highest standard provides streaming of a GM meeting online.

Principle 3 Transparency - Board decisions

1. Principle definition NSGO

The organisation publishes board decisions on its website.

2. Codes which have implemented such principle

The principle is present in 5 documents, namely Australia, UK, SIGA, IPACS, ASOIF.

Australia:

The organisation records and documents director-approved minutes of board meetings including a record of all board decisions. Minutes are circulated to directors for approval within 1 week of meeting. Board decisions are communicated to members.

UK:

In the interests of wider transparency, organisations are also encouraged to think about publishing the minutes (or summary reports) from Board and committee meetings to provide stakeholders with information about decisions.

SIGA:

SILVER: Publish an account of how the board of the organisation runs its affairs and the nature of its integrity in measures in place, for instance publish: minutes of board meetings or register of board decisions

IPACS:

The organisation makes public a summary of reports/decisions taken during meetings of governing body and commissions, as well as all other important decisions of the organisation.

ASOIF:

A summary of reports/decisions taken during Executive Board and Commission meetings and all other important decisions of IF - All major decisions published appropriately promptly, easy to find on IF website in a designated section, extra detail or information.

3. Best practices examples

ASOIF provides the most detailed way of publishing the board decisions.

Principle 4 Transparency - Board members

1. Principle definition NSGO

The organisation publishes information about its board members on its website.

2. Codes which have implemented such principle

The principle is present in 4 documents, namely UK, SIGA, IPACS, ASOIF.

UK:

Each organisation shall publicly disclose information on its governance, structure, strategy, activities and financial position to enable stakeholders to have a good understanding of them (organisation publishes: names and biographical details of directors, including identification of the chair, independent non-executive directors and Senior Independent Director).

SIGA:

SILVER: Publish an account of how the board of the organisation runs its affairs and the nature of its integrity in measures in place, for instance publish: profiles of board members and their contact information.

IPACS:

The organisation makes public an explanation of its organisational structure including staff, officials, committee structures and other relevant decision making groups; the organisation makes public details of officials on its governing body with biographical information.

ASOIF:

Details of elected officials with biographical info - Full publication, easy to find, on IF website with extra data or explanation and mandate years.

3. Best practices examples

ASOIF provides full publication with indication of mandate years.

Principle 5 Transparency - Athletes and clubs

1. Principle definition NSGO

The organisation publishes information about its members (athletes and clubs) on its website.

2. Codes which have implemented such principle

The principle is present in 3 documents, namely SIGA, IPACS and ASOIF.

SIGA:

Make publicly available a list of members of the organisation and the total number of people participating in sport once a year.

IPACS:

The organisation makes public a list of all its member organisations, with appropriate information for each.

ASOIF:

A list of all national member federations with basic information for each - Full publication, easy to find on IF website, with extra data or explanation about members.

3. Best practices examples

The regulation closest to indicating the athletes and clubs is provided by SIGA. The other two documents contain only publication of member organisations,

which is likely not to cover athletes.

Principle 6 Transparency - Annual report

1.Principle definition NSGO

The organisation publishes an annual report, including financial statements, on its website.

2.Codes which have implemented such principle

The principle in some form is present in all 6 documents.

Australia:

The organisation reports on governance outcomes at its AGM and in its annual report. They provide an "If not, why not" statement as to why they have not met the Sport Governance Standard/s and outlines plans to meet the standard/s going forward.

UK:

The Board should give regular (it is suggested annual) reporting on progress against the strategy. The directors may wish to include this in the annual governance statement.

The audited annual accounts must be published on the organisation's website.

SIGA:

The organisation shall provide formal, officially audited and publicly disclosed financial reports reflecting international best practice for public companies (with due respect to any specific requirement as per domestic laws – notably related to the organisation's legal status) and disclosing administrative expenses in the sport – notably remuneration and related expenses for key officials and management personnel.

SILVER: - Publish the external auditing statement annually - Make publicly available an annual report, accounting for main activities and results, strategy implementation and the financial situation of the organisation.

IPACS:

The organisation makes public an annual activity report, including institutional information, and main events reports.

IOC:

Disclosure of financial information should be done on an annual basis.

ASOIF:

Publication of audited financial reports for at least the last three years, easy to find on IF website, extra data, management letter.

3.Best practices examples

SIGA provides the broadest scope of publication, including both external auditing statement and annual report concerning all essential activities of the organisation.

Principle 7 Transparency – Remuneration

1.Principle definition NSGO

The organisation publishes regulations and reports on the remuneration, including compensation and bonuses, of its board members and management on its website.

2.Codes which have implemented such principle

The principle is present in 5 documents, namely UK, SIGA, IPACS, IOC, ASOIF.

UK:

Each organisation shall publish: (A) in the case of organisations which employ more than 50 staff, the total remuneration paid to its senior management team; and (B) the remuneration (if any) paid to each of its directors (except for members of the senior management team who are Ex Officio directors).

SIGA:

Publicly account for the total individual compensation of board members and executive staff, including bonuses and travel allowances.

IPACS:

The organisation makes public the allowances and financial benefits of officials on its governing body, commissions and senior executives.

IOC:

Information about remuneration and financial arrangements of the governing bodies'

members should be part of the annual accounts.

ASOIF:

Allowances and financial benefits of elected officials and senior executives: Full details published, easy to find on IF website, with extra data or information.

3.Best practices examples

ASOIF includes the clearest and a well-balanced

standard.

Conclusions

The analysis allows to conclude that the transparency dimension is generally covered in the studied documents. Such outcome shows that the role and importance of transparency in good governance is understood as its core and that it is very often the dimension from which drafting of a document starts.

Some of the documents (Australia and UK) lack the direct mention about publishing agenda and minutes of the general assembly as well as information about organisation's members, which is a seemingly basic standard.

Transparency of remuneration is present in all of the international documents as well as UK code. Whereas lacking in many national codes, the analysis shows that it is an international standard.

Dimension 2 – Democratic processes

Democratic processes entail free, fair and competitive elections; the involvement of affected actors in decision-making processes; and fair and open internal debates. It allows for more effective policies because stakeholders contribute specialised knowledge to the decision-making process and more easily accept policies when they feel a sense of ownership over those policies. In addition, open debate generates more effective solutions to policy problems and free, fair, and competitive elections incentivise officials to perform better.

Principle 8 Democratic processes - Elections of board members

1.Principle definition NSGO

Board members are democratically (re-)appointed according to clear procedures.

2.Codes which have implemented such principle

The principle is present in all 6 documents.

Australia:

The board has a composition which incorporates both elected and appointed directors.

The organisation has a documented and transparent process for the identification and appointment of directors.

The organisation has a chair elected by the board, with a clearly defined and reviewed position description and documents the process for this election. The Chair's performance is assessed biannually and a development action plan created and implemented.

UK:

Each organisation shall have a formal, rigorous and transparent procedure for the appointment of new directors to the Board, and all appointments shall be made on merit in line with the skills required of the Board.

SIGA:

The organisation shall structure its decision-making bodies and internal organs with democratically elected leadership, ensuring that there is a clear separation of powers between its regulatory/supervisory, executive and disciplinary functions. E.g. BRONZE: - Ensure fair and free elections, for instance by creating a) a fair allocation of votes among members, b) equal opportunities for members to voice opinion and stand for election and c) an independent election committee to ensure that election rules are followed.

IPACS:

The organisation has rules on campaigning to ensure election candidates can campaign on a balanced footing including opportunity for candidates to present their vision/programmes.

Election process takes place with secret ballot under a clear procedure/regulation and independent supervision.

IOC:

The organisation should set out and adopt reliable and appropriate criteria for the election or appointment of members of the governing bodies so as to ensure a high level of competence, quality and good governance.

Democratic processes, such as elections, should be governed by clear, transparent and fair rules.

ASOIF:

Clear policies/rules on campaigning to ensure election candidates can campaign on balanced footing including opportunity for candidates to present their vision/programmes.

Election process with secret ballot under a clear

procedure/regulation.

Make public all open positions for elections and non-staff appointments including the process for candidates and full details of the roles, job descriptions, application deadlines and assessment.

3. Best practices examples

SIGA standard provides many detailed aspects of democratic elections.

Principle 9 Democratic processes - Policy for differentiated board

1. Principle definition NSGO

The organisation takes steps to achieve a differentiated and balanced composition of its board.

2. Codes which have implemented such principle

The principle is present in 4 documents, namely Australia, UK, SIGA and ASOIF.

Australia:

The board should have a diverse mix of skills, expertise and experience in order to meet the strategic goals of the organisation.

The board demonstrates a strong and public commitment to progressing towards achieving its diversity targets within its board composition including: Geographical locality, Aboriginal and Torres Strait Islander, CALD, Age, SES, Disability, Sexual Orientation, Gender Identity, Race, Religion.

The board, while ensuring the prevailing criterion for election is eligibility, skills, expertise and experience should be composed in a manner such that no gender accounts for more than 60% of the total number of Directors.

UK:

2.1 Each organisation shall: (A) adopt a target of, and take all appropriate actions to encourage, a minimum of 30% of each gender on its Board; and (B) demonstrate a strong and public commitment to progressing towards achieving gender parity and greater diversity generally on its Board, including, but not limited to, Black, Asian, minority ethnic (BAME) diversity, and disability. 2.2 Each organisation shall identify proportionate and appropriate actions to be taken to support and/or maintain (as appropriate) the diversity targets set out in Requirement 2.1. 2.3 The Board shall ensure that the organisation prepares and

publishes on its website information (approved by the Board) about its work to foster all aspects of diversity within its leadership and decision making, including an annual update on progress against the actions identified in Requirement 2.2.

SIGA:

The organisation shall review and modify board representation to ensure diversity of thought, broad and proper inclusion of all relevant stakeholders as well as a substantial proportion of independent director(s). BRONZE: - Encourage diversity in the boardroom to reflect that of society, for instance in terms of diversity in age, sex, religion, ethnicity, geographic representation, etc.

ASOIF:

Appropriate gender balance in Executive Board or equivalent - Executive Board has at least 40% of each gender with rules/policy to encourage gender balance.

3. Best practices examples

All of the included regulations/standards are detailed and thoughtful, yet it is UK which provides also implementation mechanisms.

Principle 10 Democratic processes - Nomination committee

1. Principle definition NSGO

The organisation has a nomination committee.

2. Codes which have implemented such principle

The principle is present in 4 documents: Australia, UK, SIGA, ASOIF

Australia:

The organisation has its Nominations Committee codified in its constitution including a board appointed independent chair. The committee has the power to determine the nominees or candidate suitability or not for further consideration by the Board or Voting Members.

UK:

The Board shall maintain an audit committee and (either on a permanent or an ad hoc basis) a nomination committee unless the particular circumstances of the organisation are such that it is appropriate for the Board to act as the nomination committee.

SIGA:

Integrate independent board members into the board based on merit, for instance by establishing a nominations committee.

Set up a nominations committee responsible for setting up and appointing members of independent committees.

ASOIF:

Establishment and publication of eligibility rules for candidates for election together with due diligence assessment - State of the art eligibility rules, a nomination commission.

Principle 11 Democratic processes – Quorums

1.Principle definition NSGO

The organisation establishes a quorum (a minimum number of attendees required to conduct business and to cast votes) in its statutes or internal regulations for the board and the general assembly.

2.Codes which have implemented such principle

The principle is present in 1 document – UK.

UK:

No one individual on the Board may have the unfettered ability to take a decision - A Board's terms of reference will normally include a provision that ensures a certain number of people (a quorum) is required in order for a decision to be made.

Best practice suggests that terms of reference should also include details about the membership of the committee, the frequency of meetings, how decisions are recorded and reported to the Board and how many committee members should be present for a decision to be made (i.e. the quorum).

Principle 12 Democratic processes - Term limits

1.Principle definition NSGO

The organisation has established term limits as well as a retirement schedule.

2.Codes which have implemented such principle

The principle is present in all 6 documents.

Australia:

The organisation should have a staggered rotation system for directors, with term limits and a maximum tenure of no longer than 10 years. A director may

serve on the Board for a maximum of twelve years if appointed as chair of the organisation or to a senior position with an international federation.

A director who has completed the maximum term on the board is not eligible to stand as a director for that organisation for a period of at least three years.

UK:

Subject to the exceptions set out in Requirement 1.14 below, a director may serve on the Board for a maximum of either,

- (A) Four terms of two years;
- (B) Two terms of four years; or
- (C) Three terms of three years.

The exceptions referred to in Requirement 1.13 are as follows.

- (A) A director may serve on the Board for a maximum of twelve years if appointed as chair of the organisation or to a senior position with an international federation.
- (B) A director appointed in an Ex Officio capacity may serve on the Board for the duration of their holding the relevant office.
- (C) In exceptional circumstances (for example to assist succession planning), a chair or director may hold office for a further year.

SIGA:

Limit number of terms and length of tenure of office.

Terms of office: maximum number of years for an individual to be able to stay in office and minimum number of years a director can run for election again after he/she has completed the maximum term.

IPACS:

The organisation has term limits for elected officials.

IOC:

The duration of the terms of office should be pre-determined in order to allow election / renewal of office-bearers on a regular basis (e.g. every four years).

ASOIF:

Term limits with a max of 3 x 4 year terms in same or multiple roles, waiting period before new role.

3.Best practices examples

UK's provides most complex regulation of this issue.

Principle 13 Democratic processes - Member representation

1.Principle definition NSGO

The general assembly represents all affiliated members and meets at least once a year.

2.Codes which have implemented such principle

The principle is present in 4 documents, namely SIGA, IPACS, IOC, ASOIF.

SIGA:

Make sure that members are encouraged to participate in the annual meeting/general assembly.

The organisation shall develop appropriate consultation processes and incorporate meaningful stakeholder representation in its decision-making structures, including, representation of leagues/competition organisers, clubs, athletes and other key stakeholders.

IPACS:

The organisation provides for the representation of all key stakeholders (including “active” athletes as defined in the Olympic Charter) in its committee structures and other relevant decision making groups.

IOC:

Members of the organisation should be represented within the governing bodies, particularly women and athletes.

ASOIF:

Provide for the representation of key stakeholders (e.g. “active” athletes as defined in the Olympic Charter) in governing bodies.

Principle 14 Democratic processes - Regular board meetings

1.Principle definition NSGO

The board meets regularly.

2.Codes which have implemented such principle

The principle is present in 2 documents – Australia and UK.

Australia:

The board schedules more than five board meetings a year, and publishes an annual meeting calendar. The calendar includes topics such as budget approval, strategy review, chief executive officer evaluation and

annual general meeting.

UK:

The Board and its committees shall:

(A) meet sufficiently regularly to discharge their duties effectively; and

(B) maintain a proper record of their meetings and decisions.

3.Best practices examples

Australia’s annual meeting calendar allows a good planning of the board’s works throughout the year.

Principle 15 Democratic processes - Athletes’ participation

1.Principle definition NSGO

The organisation ensures the participation of athletes in its policy processes.

2.Codes which have implemented such principle

The principle is present in 5 documents: UK, SIGA, IPACS, IOC, ASOIF.

UK:

Each organisation shall develop a strategy for engaging with, and listening to, its stakeholders (including elite athletes where appropriate) which the Board shall contribute to and review at least annually.

SIGA:

The organisation shall develop appropriate consultation processes and incorporate meaningful stakeholder representation in its decision-making structures, including, representation of leagues/competition organisers, clubs, athletes and other key stakeholders.

IPACS:

The organisation provides for the representation of all key stakeholders (including “active” athletes as defined in the Olympic Charter) in its committee structures and other relevant decision making groups.

IOC:

Members of the organisation should be represented within the governing bodies, particularly women and athletes. The voice of the athletes should be heard in sporting organisations.

ASOIF:

Provide for the representation of key stakeholders (e.g. "active" athletes as defined in the Olympic Charter) in governing bodies.

Principle 16 Democratic processes - Referees' participation

1.Principle definition NSGO

The organisation ensures the participation of referees in its policy processes.

2.Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 17 Democratic processes - Coaches' participation

1.Principle definition NSGO

The organisation ensures the participation of coaches in its policy processes.

2.Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 18 Democratic processes - Volunteers' participation

1.Principle definition NSGO

The organisation ensures the participation of volunteers in its policy processes.

2.Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 19 Democratic processes - Employees' participation

1.Principle definition NSGO

The organisation ensures the participation of employees its policy processes.

2.Codes which have implemented such principle

The principle is not present in 1 document – SIGA.

SIGA:

SILVER: Consult with employees, trade unions or other employee representative bodies and other relevant stakeholders on the development of the organisation's anti-corruption policy.

GOLD: Involve employees in the implementation of the anti-corruption programme.

Principle 20 Democratic processes - Gender equality policy

1.Principle definition NSGO

The organisation implements a gender equality policy.

2.Codes which have implemented such principle

The principle is present in 5 documents, namely Australia, UK, SIGA, IPACS, ASOIF.

Australia:

Board gender inclusion policy.

UK:

Board gender diversity policy.

SIGA:

Board diversity policy.

IPACS:

The organisation has a programme for promoting gender equality and diversity in and through sports.

ASOIF:

Appropriate gender balance in the board.

3.Best practices examples

Only one of the documents (IPAC) touches an issue of not only board's gender diversity policy, but a programme for gender equality throughout the organisation.

Conclusions

Analysis shows that the basic principles found in the democratic organisations are included in most of the documents. There is no doubt that principles such as clear election procedure or term limits are cornerstones of collective democratic processes.

Moreover, the documents generally accept policies for differentiated board (gender, age, etc.), which is of significant societal importance. Only some documents

include specific percentage for the board composition, so the practice will tell if other, more general legislation will be of any effect. Also, it seems that in many documents the differentiated board policy exhausts the issue of gender equality policy within an organisation, with only one IPACS implementing it separately.

When it comes to more detailed matters, such as participation of more specific groups in the policy process of the organisation, there is still a room for improvement. Such regulations are scarce in the documents, and with only a very few including any details.

The presence of a nomination committee is included in 4 of the analysed documents, which is a good outcome, considering that it is not a very common regulation throughout other codes covered in this research.

Dimension 3 – Internal accountability and control

Principle 21 Internal accountability and control – Supervision of board

1.Principle definition NSGO

The general assembly supervises the board appropriately.

2.Codes which have implemented such principle

The principle is present in 2 of the analysed documents – UK and SIGA.

UK:

Establishing a Council: A Council shall not be able to override the Board, but may have reasonable rights to consultation and constructive challenge.

SIGA:

Carrying out board training and skills development as well as regular evaluation of their performance with independent input.

Principle 22 Internal accountability and control – Board resignation procedures

1.Principle definition NSGO

The board establishes procedures regarding the premature resignation of board members.

2.Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 23 Internal accountability and control – Board eligibility rules

1.Principle definition NSGO

The organisation defines in its statutes those circumstances in which, due to a serious conflict of interest, a person is ineligible to serve as a member of the board.

2.Codes which have implemented such principle

The principle is present in 5 of the documents, although without direct indication of a conflict of interest's aspect.

Australia:

A director who has completed the maximum term on the board is not eligible to stand as a director for that organisation for a period of at least three years.

UK:

When a director has completed their maximum term, at least four years must elapse before they can be eligible to stand as a director for that organisation again.

SIGA:

SILVER: Publish eligibility rules for candidates for election;

BRONZE: desired experience, expertise, skills, network and qualities of character in the board – for board members individually and collectively.

IPACS:

The organisation has established and makes public eligibility rules for candidates for election/appointment together with due diligence assessment.

ASOIF:

Establishment and publication of eligibility rules for candidates for election together with due diligence assessment.

Principle 24 Internal accountability and control – Clear governance structure

1.Principle definition NSGO

The organisation applies a clear governance structure according to the principle of separation of powers.

2. Codes which have implemented such principle

The principle is present in 4 documents: Australia, UK, SIGA, IOC.

Australia:

An organisation should clearly define and document its structure and the duties, responsibilities and powers of members, directors, committees and management.

UK:

Organisations shall have a clear and appropriate governance structure, led by a Board which is collectively responsible for the long-term success of the organisation and exclusively vested with the power to lead it.

SIGA:

The organisation shall structure its decision-making bodies and internal organs with democratically elected leadership, ensuring that there is a clear separation of powers between its regulatory/supervisory, executive and disciplinary functions.

IOC:

Clear regulations allow understanding, predictability and facilitate good governance.

The tasks and responsibilities of the governing bodies should be clearly defined in the applicable regulations and should be adapted and reviewed as necessary.

A clear allocation of responsibilities between the different bodies such as general assembly, executive body, committees or disciplinary bodies, should be determined.

There should be a balance of power between the bodies responsible for the management, supervision and control of the sport organisations.

Principle of checks and balances.

3. Best practices examples

Included in total of 4 documents, only regulation of this principle by IOC directly covers the issue of separation of powers.

Principle 25 Internal accountability and control – Supervision of management

1. Principle definition NSGO

The board supervises management appropriately.

2. Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 26 Internal accountability and control – Audit committee

1. Principle definition NSGO

The organisation has an internal financial or audit committee.

2. Codes which have implemented such principle

The principle is present in all of the analysed documents.

Australia:

The organisation has a Finance, Audit and Risk Committee that operates under an agreed term of reference, that is reviewed and updated annually. The Committee includes at least one external and independent CPA or Chartered Accountant. The Committee meets quarterly.

UK:

The Board shall maintain an audit committee and (either on a permanent or an ad hoc basis) a nomination committee unless the particular circumstances of the organisation are such that it is appropriate for the Board to act as the nomination committee.

SIGA:

BRONZE: Set up an Ethics Committee and an Audit & Compliance Committee

IPACS:

The organisation has an internal audit committee that is independent from its governing body.

IOC:

Audit committees should be appointed for large sports organisations.

ASOIF:

Establish an internal audit committee that is independent from the IF decision-making body.

3. Best practices examples

IPACS and ASOIF provides directly that the audit committee should be independent of the governing body. Also, SIGA on higher levels include nomination committee, to ensure independence of the committees.

Principle 27 Internal accountability and control – Financial controls

1.Principle definition NSGO

The organisation implements a financial control system.

2.Codes which have implemented such principle

The principle is present in all of the analysed documents.

Australia:

The organisation has a Finance, Audit and Risk Committee that operates under an agreed term of reference, that is reviewed and updated annually. The Committee includes at least one external and independent CPA or Chartered Accountant. The Committee meets quarterly.

UK:

Each organisation shall exhibit honesty, integrity and competence in financial matters.

The Board shall adopt appropriate and proportionate finance policies and procedures. The organisation shall take all reasonable steps to ensure that these policies and procedures, where appropriate, are communicated to, and understood and followed by, its directors,

staff and volunteers (where relevant). The Board must review and update them at least once every two years.

Each organisation must prepare annual accounts which:

(A) comply with legal Requirements and recognised accounting standards;

(B) give specific disclosure of income received from public investors and clearly account for the expenditure of such funding; and

(C) are audited.

SIGA:

The organisation, recognising the importance of financial good governance and sports betting integrity, shall adhere to the SIGA Universal Standards on Financial Integrity and Sports Betting Integrity.

The organisation shall provide formal, officially audited and publicly disclosed financial reports reflecting international best practice for public companies (with due respect to any specific requirement as per domestic laws – notably related to the organisation's

legal status) and disclosing administrative expenses in the sport – notably remuneration and related expenses for key officials and management personnel.

IPACS:

The organisation has an accounting control mechanisms and external financial audit including some anti-corruption specific measures.

IOC:

Internal control of the financial processes and operations should be established within the sports organisations.

ASOIF

Adopt accounting control mechanisms and external financial audit.

3.Best practices examples

UK provides the most detailed financial control mechanism.

Principle 28 Internal accountability and control – Board self-evaluation

1.Principle definition NSGO

The board annually evaluates its own composition and performance.

2.Codes which have implemented such principle

The principle is present in 2 documents: Australia and UK

Australia:

The board should regularly evaluate its performance and performance of individual directors. The board should agree and implement a plan to take forward any actions resulting from the evaluations.

UK:

The Board, led by the chair, shall undertake, and maintain in writing a record of, an annual evaluation of its own skills and performance and of individual directors, and that of its committees (committee evaluation need not be undertaken annually).

3.Best practices examples

Although it might seem obvious, it is only Australia which provides regulation to take the actions following the board's self-evaluation.

Principle 29 Internal accountability and control – External audit

1.Principle definition NSGO

The organisation’s finances are externally audited by an independent auditor.

2.Codes which have implemented such principle

The principle is present in 5 documents: Australia, UK, SIGA, IPACS, ASOIF.

Australia:

At least one external member of the audit committee.

UK:

External evaluation of the Board shall be facilitated at least every four years or at the request of UK Sport / Sport England.

SIGA:

SILVER: Publish the external auditing statement annually;

GOLD: Conduct an independent audit of the organisation’s strategy every second year, including assessment of success in meeting organisational targets.

IPACS:

The organisation has an accounting control mechanisms and external financial audit including some anti-corruption specific measures.

ASOIF:

Adopt accounting control mechanisms and external financial audit.

Principle 30 Internal accountability and control – Code of conduct

1.Principle definition NSGO

The organisation has or recognises a code of conduct applicable to the members of the board, management and personnel.

2.Codes which have implemented such principle

The principle is present in 5 documents: Australia, UK, SIGA, IPACS, IOC.

Australia:

The board have a directors’ code of conduct which outlines the high standards of professional and

ethical conduct expected by directors in the interests of members.

UK:

Boards shall adopt policies and practices that:

(A) foster openness and debate amongst directors; and

(B) set out clear expectations with respect to the running of Board meetings and director behaviour.

Councils’ code of conduct.

SIGA:

The organisation shall motivate ethical behaviour for directors, athletes, staff and volunteers through implementation of a Code of Conduct.

IPACS:

The organisation has adopted an anti-corruption Code of Conduct/Charter or policy.

IOC:

Codes of conduct should be signed by all sport organisations.

Principle 31 Internal accountability and control – Conflict of interest procedures

1.Principle definition NSGO

The board establishes clear conflicts of interest procedures that apply to the members of the board.

2.Codes which have implemented such principle

The principle is present in all of the analysed documents.

Australia:

All elected and appointed directors are independent and have no conflicts. The board has rigorous processes for identifying and managing director conflicts of interest - The board maintains a conflict of interest policy and register, that is regularly updated and enforced, reviews conflicts as a standing agenda item, and directors are required to complete an annual statement of interest.

UK:

The chair shall proactively address and manage conflicts of interests amongst the directors. No director may participate in the discussion of, or vote in respect of, a matter in which they have a material conflict of interest.

SIGA:

The organisation shall identify, address and disclose any potential or declared conflicts of interest among persons in leadership positions - including board directors, senior management, as well as members of disciplinary and appeal bodies and members of ethics and audit committees - by means of ex-ante policies and on-going monitoring. BRONZE: Establish a comprehensive conflicts of interest policy to prevent and handle cases of personal and professional conflicts of interest for board members and staff.

IPACS:

The organisation has a conflict of interest rules identifying actual, potential and perceived conflicts with exclusion of members with an actual conflict from decision making.

IOC:

As a general principle, members of any decision-making body should be independent in their decisions.

No-one with a personal or business interest in the issue under discussion should be involved in the decision.

Adequate procedures should be established in order to avoid any conflicts of interests.

ASOIF:

Conflict of interest policy identifying actual, potential and perceived conflicts with exclusion of members with an actual conflict from decision-making. LEVEL 4: State of the art conflict of interest policy, checked against register and evidence of implementation.

3. Best practices examples

The highlights are Australia's annual statement of interest as well as SIGA with its complexity, detail and scope.

Principle 32 Internal accountability and control - Complaint procedure

1. Principle definition NSGO

The board establishes procedures for the processing of complaints in the internal regulations.

2. Codes which have implemented such principle

The principle is present in 2 documents: Australia and SIGA.

Australia:

The organisation has clearly defined processes for resolving sports related disputes that include both internal means of handling complaints, and external dispute resolution mechanisms.

SIGA:

SILVER: Designate a senior officer in the organisation or an independent person to be responsible for receiving and managing complaints; and establish an internal function to ensure any remedial action is taken.

3. Best practices examples

SIGA covers the internal complaint procedure by designating a person responsible for managing complaints.

Principle 33 Internal accountability and control - Appeal procedure

1. Principle definition NSGO

The organisation's decisions can be contested through internal or external mechanisms.

2. Codes which have implemented such principle

The principle is present in 5 documents: Australia, SIGA, IPACS, IOC, ASOIF.

Australia:

The organisation has clearly defined processes for resolving sports related disputes that include both internal means of handling complaints, and external dispute resolution mechanisms.

SIGA:

Establish a right of appeal to an impartial body (e.g. Court of Arbitration for Sport), including a globally accepted standard of dispute resolution.

IPACS:

Decisions can be challenged through internal appeal mechanisms with final recourse to the Court of Arbitration for Sport or an appropriate independent body ensuring the right to a fair trial.

IOC:

Any member affected by a decision of a disciplinary nature taken by any sports organisation should be offered the possibility to submit an appeal to an independent body within the sport's jurisdictions.

ASOIF:

Decisions made can be challenged through internal appeal mechanisms on the basis of clear rules. Internal decisions can be appealed with final recourse to the Court of Arbitration for Sport.

Principle 34 Internal accountability and control – Board meeting schedule

1.Principle definition NSGO

The board adopts an annual meeting schedule.

2.Codes which have implemented such principle

The principle is present in one document – Australia.

Australia:

The board schedules more than five board meetings a year, and publishes an annual meeting calendar. The calendar includes topics such as budget approval, strategy review, chief executive officer evaluation and annual general meeting.

Conclusions

The implementation of the standards differs throughout the analysed documents. It is clear that the most covered principles are the ones financially oriented, as well as connected to the basic conduct and structure issues. Therefore financial control mechanisms, audit, code of conduct, board eligibility rules, conflict of interest procedures, are present in almost all of the analysed documents.

Again, when it comes to the more detailed or specific principles, the implementation rate differs from decent to poor. However, also the seemingly important principles tend to be not covered at all. For example, board resignation procedures or supervision of the management are not covered by any of the documents and complaint procedure is provided by only two of the documents.

Dimension 4 – Societal responsibility

Principle 35 Societal responsibility – Governance consulting

1.Principle definition NSGO

The organisation offers consulting to its member organisations in the areas of management or governance.

2.Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 36 Societal responsibility – Mitigating health risks

1.Principle definition NSGO

The organisation implements a policy aimed at mitigating health risks of sporting activities.

2.Codes which have implemented such principle

The principle is present in 1 document: IOC

IOC:

Sports organisation shall adopt rules for the protection of the athletes' health and to limit the risk of endangering the athletes' health (medical supervision, number of days of competition, pollution, etc.)

Principle 37 Societal responsibility – Combating sexual harassment

1.Principle definition NSGO

The organisation implements a policy on combating sexual harassment in sport.

2.Codes which have implemented such principle

The principle is present in 3 documents: Australia, IPACS, ASOIF.

Australia:

The organisation has a defined process for reporting integrity issues (e.g. bullying, corruption, harassment, doping) throughout the organisation and escalation to the board and Sport Integrity Australia where appropriate.

IPACS:

The organisation has programmes in place regarding safeguarding all persons in, or dealing with the organisation, from harassment and abuse.

ASOIF:

Programmes or policies in place regarding safeguarding from harassment and abuse.

Principle 38 Societal responsibility – Anti-doping

1.Principle definition NSGO

The organisation implements an anti-doping policy.

2.Codes which have implemented such principle

The principle is present in 4 documents: Australia, IPACS, IOC, ASOIF.

Australia:

The organisation has a defined process for reporting integrity issues (e.g. bullying, corruption, harassment, doping) throughout the organisation and escalation to the board and Sport Integrity Australia where appropriate.

IPACS:

The organisation has anti-doping rules which comply with the World Anti-Doping Code and designated responsibility for ensuring implementation.

IOC:

Sports organisations shall fight against doping and uphold anti-doping policy.

Zero tolerance in the fight against doping should be encouraged in all sports organizations at all levels. Sports organisations shall protect the athletes from doping in particular through prevention and education.

ASOIF:

Has a unit or officer in charge of ensuring that the IF abides by the WADA World Anti-Doping Code; Level 4: State of the art independent anti-doping programme.

3.Best practices examples

ASOIF provides a detailed standard, oriented on anti-doping programme, while IOC mentions the very important and often omitted issue of prevention and athlete's education.

Principle 39 Societal responsibility – Social inclusion

1.Principle definition NSGO

The organisation implements a policy on social inclusion through sport.

2.Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Australia:

The organisation has established mechanisms to create a culture that promotes inclusion, safety and good behaviour through codes of behaviour and education to support their Member Protection Policy and Child Safeguarding Policy.

Level 4: The organisation has established mechanisms that are reviewed annually. Training and education on inclusion, safety, and good behaviour is adjusted to ensure they continue to meet stakeholder needs. The program is benchmarked and assessed against other like organisations.

UK:

The organisation is properly constituted, has a clear purpose and, if membership based, is inclusive and accessible.

SIGA:

The organisation shall advance the positive role of sport in society with a particular emphasis on the positive impact at the local level.

SILVER: Develop, support and scale activities that utilise the unique power of sport in generating positive societal change, for instance activities that engage underprivileged children in educational sport with a view to helping them acquire life skills and/or address societal issues, such as crime, drugs, violence, integration, gender equality, etc.

IPACS:

The organisation dedicates appropriate resources to inclusive sport, including disciplines for those with a disability.

3.Best practices examples

Australia sets a detailed and useful mechanism for implementing social inclusion by sport.

Principle 40 Societal responsibility – Anti-discrimination

1.Principle definition NSGO

The organisation implements a policy combating discrimination in sport.

2.Codes which have implemented such principle

The principle is present in 4 documents: SIGA, IPACS, IOC, ASOIF

SIGA:

Put in place policies and activities to address societal issues at play in sport, for instance issues such as violence, discrimination, trafficking and abuse of children and young people in and through sport, and negative environmental impact.

IPACS:

The organisation has anti-discrimination rules covering a range of characteristics, such as racial, religious or sexual orientation.

IOC:

Sports organisations must refrain from any discrimination.

ASOIF:

Anti-discrimination policies on racial, religious or sexual orientation

Level 4: State of the art antidiscrimination policies or rules, evidence of implementation, results published.

3. Best practices examples

ASOIF predicts establishing anti-discrimination policies and also implementation mechanism.

Principle 41 Societal responsibility – Gender equality

1. Principle definition NSGO

The organisation implements a policy to promote gender equality in sport.

2. Codes which have implemented such principle

The principle is present in 2 documents: SIGA and IPACS.

SIGA:

SILVER: - Develop, support and scale activities that utilise the unique power of sport in generating positive societal change, for instance activities that engage underprivileged children in educational sport with a view to helping them acquire life skills and/or address societal issues, such as crime, drugs, violence, integration, gender equality, etc.

IPACS:

The organisation has a programme for promoting gender equality and diversity in and through sports.

Principle 42 Societal responsibility – Anti-match-fixing

1. Principle definition NSGO

The organisation implements a policy to combat match-fixing.

2. Codes which have implemented such principle

The principle is present in 3 documents: Australia, IPACS, ASOIF.

Australia:

The organisation has a Sport Integrity Australia approved Anti-Match-Fixing Policy.

Level 4: The organisation has adopted and implemented a national anti-match fixing policy and code of conduct that are annually reviewed and they make amendments to these policies and procedures as required. An education support program is delivered to the sports athletes, their agents, support personnel, officials and staff.

IPACS:

The organisation complies with the Olympic Movement Code on the Prevention of the Manipulation of Competitions (and/or national regulations where applicable).

ASOIF:

Provide for appropriate investigation of threats to sport integrity (competition manipulation, gambling related or other).

Level 4: State of the art intelligence gathering and investigation process for threats to sports integrity, evidence of implementation (e.g. case management system, cases investigated in accordance with due process).

3. Best practices examples

Australia provides for a complex regulation: a policy and code of conduct, along with extremely important education programme. ASOIF reminds about need of fighting the match-fixing problem directly, that is with intelligence and investigation, strengthened by the implementation mechanism.

Principle 43 Societal responsibility – Environmental sustainability

1. Principle definition NSGO

The organisation implements a policy for the

promotion of environmental sustainability.

2. Codes which have implemented such principle

The principle is present in 4 documents: SIGA, IPACS, IOC, ASOIF.

SIGA:

The organisation shall develop, implement and make publicly available a vision, mission and strategy to which the organisation is accountable. GOLD: - The mission should include (f) solidarity and due consideration for social, economic and environmental sustainability.

The organisation shall advance the positive role of sport in society with a particular emphasis on the positive impact at the local level. BRONZE: Put in place policies and activities to address societal issues at play in sport, for instance (...) negative environmental impact.

IPACS:

The organisation respects principles of sustainable development and regard for the environment.

IOC:

The mission should include:

- Respect for the environment.

ASOIF:

Respect principles of sustainable development and regard for the environment. LEVEL 4: State of the art policy on environmental responsibility, monitoring in place, details published.

Principle 44 Societal responsibility – Dual careers

1. Principle definition NSGO

The organisation implements a policy on promoting the dual career of athletes.

2. Codes which have implemented such principle

The principle is present in 2 documents: SIGA and IOC.

SIGA:

The organisation shall ensure that its members promote a fair and level playing field for athletes, encourage youth development and protection policies and facilitate social dialogue and sound industrial relations in line with international labour standards. GOLD: Establish education programmes, assistance and career facilities (pension funds, dual career, etc.)

for athletes, funded by the organisation.

IOC:

Educational programmes, developing in particular “Sport and Studies” programmes, should be encouraged. Career management programmes should be promoted. Training professional athletes for new professional opportunities after their sports careers should be encouraged.

3. Best practices examples

In this rarely addressed topic, the IOC provides regulations for different programmes and trainings.

Principle 45 Societal responsibility – Sport for all

1. Principle definition NSGO

The organisation implements a policy on promoting sport for all.

2. Codes which have implemented such principle

The principle is not present in any of the analysed documents.

Principle 46 Societal responsibility – Athlete’s rights

1. Principle definition NSGO

The organisation ensures the fair treatment of professional athletes.

2. Codes which have implemented such principle

The principle is present in 2 of the analysed documents: SIGA and IOC.

SIGA:

The organisation shall ensure that its members promote a fair and level playing field for athletes, encourage youth development and protection policies and facilitate social dialogue and sound industrial relations in line with international labour standards (various issues addressed therein).

IOC:

1. The right of athletes to participate in sports competitions at an appropriate level
2. should be protected;
3. Sports organisations must refrain from any discrimination;
4. The voice of the athletes should be heard in sporting organisations;

5. Measures should be taken to prohibit exploitation of young athletes;
6. Athletes should be protected from unscrupulous recruiters and agents;
7. Cooperation with the government of the countries concerned should be developed;
8. Codes of conduct should be signed by all sport organisations;
9. Insurance in case of death or serious injury is to be recommended for all athletes
10. and should be mandatory for young / junior athletes;
11. Whenever and wherever possible, athletes should be provided with social security coverage;
12. Special insurance policies should be available for professional athletes;
13. The organisers of sports events should obtain adequate insurance coverage.

3. Best practices examples

IOC raises and regulates many important issues concerning athlete's rights.

Conclusions

Analysis of the aforementioned documents clearly shows that inclusion of the principles from this dimension is on significantly lower level than of the others. While there are still many principles covered, it is hard to indicate any specific topics which are more or less universally provided by the documents in question. Some of those are the principles of anti-doping, social inclusion and anti-discrimination, but having in mind their thematic gravity, the universality of implementation is far from satisfactory.

Such principles as governance consulting and sport for all are not covered by any of the documents, and four other principles are included in no more than 2 documents. These are the principles of gender equality and athlete's rights, which might be a quite surprising outcome. A repeating phenomenon is that while many documents codify gender diversity or athletes' participation in the board, the issue of gender equality and athlete's rights seems to be therefore exhausted for the authors and does not occur in the dimension of societal responsibility. Those are of course completely different standards.

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