



ASSOCIATION OF THE IOC
RECOGNISED INTERNATIONAL
SPORTS FEDERATIONS

I TRUST SPORT

Governance Quick Wins

- Linked to the 2025 assessment
of ARISF members

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PREPARED BY

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Introduction

Purpose of this document

In 2025, the Association of IOC Recognised International Sports Federations (ARISF) conducted a [governance review](#) of its members. The main purpose of the review was to encourage better governance and to ensure that International Federations (IFs) are “Olympic ready”.

Thirty ARISF member federations took part in the self-assessment, which comprised 25 scored governance indicators. Topics covered ranged from transparency and integrity to safeguarding, sustainability, and financial management.

This guide has been developed to assist IFs in strengthening governance, focusing on areas that achieved lower scores during the ARISF governance review.

Indicators included

This guide focuses on the indicators with the lowest scores where we believe meaningful improvements can be achieved through the implementation of practical measures that require modest levels of resources. It excludes safeguarding, which is being addressed through a series of webinars, as well as some other topics that generally require General Assembly approval or broad political support.

This document includes two categories:

1. **Quick wins:** Indicators that can be improved through actions that require little additional resource or approval and that can typically be completed relatively quickly.
2. **Building towards good practice:** Reaching an advanced level will require implementation over time, the collection of evidence, cultural or behavioural change, or board approval. However, it may be possible for IFs to make a useful start or progress further within a fairly short period of time.

How to use this document

For each indicator, the document explains:

- Why the indicator matters
- Practical steps that can be taken to improve performance
- Common gaps to avoid or examples of evidence that may demonstrate implementation
- [Good practice examples](#) drawn from ARISF members in 2025
- [Additional examples](#) are drawn from ASOIF members, following a review conducted in 2025-2026
- References to the [International Partnership Against Corruption in Sport \(IPACS\)](#) and other useful resources

Not all recommendations will be appropriate or achievable in every context. In most cases, it will also be necessary to prioritise. IFs are encouraged to focus first on actions that are proportionate to their size and resources while maintaining a commitment to continuous improvement.

Summary table

Indicator in ARISF assessment 2025	Topic	IPACS Benchmark	IPACS Handbook
<u>Indicator 6</u>	Publication of annual financial reports following external audit	A7	Stage 4 – Financial Governance, pp. 19–21
<u>Indicator 7</u>	Publication of allowances and financial benefits of elected officials and senior executives	A8	Stage 4 – Financial Governance, pp. 19–21
<u>Indicator 8</u>	Publication of General Assembly agenda with relevant documents (before) and minutes (after) with procedure for members to add items to agenda	A9	Stage 2 – Ensuring that all relevant information is made available to key stakeholders, pp. 14–14
<u>Indicator 9</u>	The IF has a unit or officer in charge of ensuring that the IF abides by the IOC Code of Ethics and/or the IF's own Code of Ethics	B1	Stage 3 – Protecting the integrity of the organisation, pp. 15–18
<u>Indicator 12</u>	The IF has a conflict of interest policy identifying actual, potential and perceived conflicts with exclusion of members with an actual conflict from decision-making	C8	Stage 3 – Protecting the Integrity of the organisation, pp. 15–18 Stage 4 – Financial Governance, pp. 19–21
<u>Indicator 13</u>	Establish confidential reporting mechanisms for “whistle blowers” with protection scheme for individuals coming forward	B4	Stage 3 – Protecting the integrity of the organisation, pp. 15–18
<u>Indicator 20</u>	Respect principles of sustainable development and regard for the environment	D4	Stage 6 – Development & Solidarity, pp. 24–27

Indicator 6

Indicator	Mean score (out of 4)	Topic
6	1.9	Publication of financial accounts following external audit
Why it matters - Financial transparency helps to build trust with a sport's stakeholders, ranging from its national member federations to partners and individual participants - It is a basic tenet of good governance, as financial disclosure means executive decision-makers can be held accountable by members - Preparing accounts for public scrutiny also encourages stronger financial controls and budgeting - Disclosure in this way aligns federations with modern standards of governance expected of global organisations and non-profits - Depending on the country where the IF is based and the type of legal entity, there may also be legal requirements to fulfil		
What to do - At a minimum, the accounts should comprise the balance sheet and the income and expenditure statement - An accompanying explanatory report or letter from the internal audit committee, finance director, treasurer or similar should also be provided - Published accounts should date back several years (minimum 3) to show trends over time - Annual accounts should undergo an independent, external review or audit		
Common gaps - Financial statements are available only to members, not publicly accessible and / or not easily found - Financial information available falls short of recognised basic standards - Accounts are published irregularly or with significant delays after the financial year-end. - External review is conducted but not by a certified professional auditor		
ARISF good practice examples World Bridge Federation: Archive of Treasurer's reports and audit reports World Lacrosse: Archive is available		
<u>ASOIF good practice examples 2025-26</u> Indicator 2.8		
Other resources IPACS Benchmark - A7 IPACS Handbook - Stage 4 – Financial Governance, pp. 19–21		

Indicator 7

Indicator	Mean score (out of 4)	Topic
7	1.6	Publication of allowances and financial benefits of elected officials and senior executives
Why it matters - Public disclosure demonstrates that organisational resources are being used appropriately - Clear information on remuneration, travel expenses, per diems and other benefits strengthens accountability of elected officials and senior executives - Transparency in this area helps protect both the organisation and its office holders from allegations of misuse of funds or preferential treatment		
What to do - Publish policies covering: - Travel expenses - Per diems - Reimbursement of costs - Other financial benefits available to elected officials and senior executives (sometimes this includes staff but not always – see below) - Publish information on the amounts paid by the IF to elected officials and senior executives, either individually or in aggregated categories where appropriate - Make policies and related financial information easy to locate on the IF's website, preferably within a dedicated governance or finance section - Provide explanatory notes describing the purpose of allowances, reimbursement arrangements and approval procedures - Information about the salaries of senior employees is often not listed separately in accounts or elsewhere, although aggregate figures for total staff salaries usually are; legal obligations and/or cultural expectations in some countries may result in more information being available about senior staff salaries		
Common gaps - A travel and expenses policy is published but there is no detail on this category of expenditure within the accounts - Information on allowances, per diems or other benefits is dispersed across multiple documents and difficult to locate - Financial benefits are disclosed only in aggregate, with insufficient detail to understand the nature of payments		
ARISF good practice examples World Flying Disc Federation: Reimbursement policy is detailed. There is a meeting and travel line in the audit report International Federation Icestocksport: Section 7 of the Rules of Financing describes specific rules		
ASOIF good practice examples 2025-26 Indicator 2.9		
Other resources IPACS Benchmark - A8 IPACS Handbook - Stage 4 – Financial Governance, pp. 19–21		

Indicator 8

Indicator	Mean score (out of 4)	Topic
8	2.24	Publication of General Assembly agenda with relevant documents (before) and minutes (after) with procedure for members to add items to agenda
Why it matters - The General Assembly is the primary mechanism through which member federations contribute to democratic decision-making - Publicly available General Assembly information builds trust with stakeholders and demonstrates openness in governance		
What to do - Publish the date, venue and agenda for each General Assembly well in advance of the meeting (legal obligations may apply in relation to the timetable) - Make supporting papers available to members before the meeting, including proposals, reports and other documents relevant to decision-making - Outline the procedure and deadlines for members to submit agenda items or motions - Publish draft minutes within a reasonable period of time after the meeting, including decisions, voting outcomes and agreed actions where appropriate (formal approval in many cases will not follow until the next General Assembly) - Maintain an archive of General Assembly agendas, supporting papers and minutes covering previous years that is publicly accessible - Where practical, provide a live stream or recording of the General Assembly and make it available on the federation's website - Ensure General Assembly information is easy to locate through a dedicated governance or General Assembly webpage		
Common gaps - Only basic information or a brief news summary is published - Agendas are published but no supporting documents - General Assembly documents are difficult to locate or dispersed across multiple webpages - Documents are available only to members and not publicly accessible - The most recent published minutes are out of date - There is no timely record of decisions available before the formal minutes are published - There is a recorded livestream but no minutes, making it difficult to track down decisions		
ARISF good practice examples World Bandy: Current documents and archive are available World Boxing: Example from a newer organisation		
<u>ASOIF good practice examples 2025-26</u> Indicator 2.10		
Other resources IPACS Benchmark - A9 IPACS Handbook - Stage 2 – Transparency and Accountability, pp. 11–14		

Indicator 9

Indicator	Mean score (out of 4)	Topic
9	1.9	The IF has a unit or officer in charge of ensuring that the IF abides by the IOC Code of Ethics and/or the IF's own Code of Ethics
Why it matters - The code of ethics helps to set the organisation's culture and behavioural expectations; it also provides for a mechanism in the event of alleged breaches of the code - A code of ethics is only effective if there is a clear mechanism for implementation, monitoring and enforcement - Putting in place an identified ethics officer, ethics committee or similar body, plus a credible process, helps ensure that ethical standards are applied across the organisation and gives confidence that complaints and potential breaches will be investigated according to established rules		
What to do - Designate a specific authority responsible for monitoring code of ethics compliance - The appropriate structure will depend on the size, complexity and resources of the IF: <i>Foundational</i>: A designated staff member or voluntary officer with designated responsibility included in their role description <i>Intermediate</i>: An Ethics Committee with some independent members <i>Leading practice</i>: An independent ethics body that is operationally and procedurally independent from the IF's leadership - Publish clear procedures for reporting, assessing, investigating and deciding on alleged breaches of the code of ethics - Budget for realistic resources to be available to investigate complaints effectively, including access to independent expertise where required - Publish full details or summaries of ethics decisions or case outcomes, while respecting confidentiality and legal requirements		
Ways to evidence - Identify the named Ethics Officer or composition of the Ethics Committee or equivalent - Published role descriptions and/or terms of reference - Deliver training and/or awareness communications relating to the code of ethics (via the Ethics Committee or another suitably qualified person/organisation) - Publish summary data on cases received, reviewed or investigated at least every two years (such as via the General Assembly, annual report or on a relevant web page) - Where no cases are currently being dealt with, it is useful to state this explicitly on a web page, to give reassurance that some information would be available in the event of there being a case		
ARISF good practice examples International Orienteering Federation: Biennial reports and all rulings are published. World Squash: Code of Ethics and Ethics Commission listed, including contact e-mails. A case is covered in the 2024-25 Annual Report		
ASOIF good practice examples 2025-26 Indicator 3.1		
Other resources IPACS Benchmark - B1 IPACS Handbook - Stage 3 – Protecting Integrity, pp. 15–18		

Indicator 12

Indicator	Mean score (out of 4)	Topic
12	1.8	The IF has a conflict of interest policy identifying actual, potential and perceived conflicts with exclusion of members with an actual conflict from decision-making
Why it matters - Conflicts of interest are almost inevitable in an IF - IFs need procedures to manage these circumstances effectively to ensure that decisions are made in the best interests of the organisation		
What to do - A detailed conflict of interest policy should be published (it could be incorporated in the statutes, code of ethics or elsewhere, or a separate document). This should make clear the different types of conflict of interest such as actual, potential and perceived - The policy should describe processes for identifying any conflicts of interest and a documented process for managing identified conflicts of interest, which will include somebody leaving a meeting (in person or online) during a discussion in which they have a conflict - A register of interests should be maintained by the IF, compiling declarations of interest by individual Board members at a minimum. This should be reviewed periodically, for example upon nomination / appointment and annually thereafter. It is the responsibility of individuals to update their entry if there is a significant change - Have a standing agenda item for the Generally Assembly, Board and ideally other committees where conflicts of interest are declared		
Common gaps - There is no documented process for managing identified conflicts of interest - The policy is very brief - Conflicts of interest do not appear to be raised in meetings - A register exists but it is out of date (i.e. more than 18 months since last update)		
ARISF good practice examples Fédération Aéronautique Internationale: Code of ethics includes conflicts of interest clause and conflict of interest is standing item on the Congress agenda. World Dance Sport Federation: Detailed conflicts of interest policy		
<u>ASOIF good practice examples 2025-26</u> Indicator 3.5		
Other resources IPACS Benchmark - C8 IPACS Handbook - Stage 3 – Protecting Integrity, pp. 15–18 - Stage 4 – Financial Governance, pp. 19–21		

Indicator 13

Indicator	Mean score (out of 4)	Topic
13	1.3	Establish confidential reporting mechanisms for “whistle blowers” with protection scheme for individuals coming forward
Why it matters • A confidential reporting mechanism enables concerns to be raised • People involved with the organisation and relevant stakeholders must have confidence that concerns can be reported safely, without fear of retaliation or negative consequences • Effective whistleblowing systems can help identify misconduct relating to ethics, corruption, safeguarding, discrimination, competition manipulation, financial irregularities and other governance issues • A trusted reporting mechanism can reduce reputational, legal and operational risks by allowing issues to be addressed at an early stage		
What to do • Establish a clearly identified confidential reporting mechanism through which concerns can be submitted • Provide safeguards to ensure reports can be properly assessed and investigated confidentially • Anonymous reporting should be permitted, when necessary, although it potentially complicates any investigation • The appropriate mechanism will depend on the size, complexity and resources of the IF: - <i>Foundational</i>: A dedicated email address or online form - <i>Intermediate</i>: A reporting platform that allows for confidentiality and anonymity, when necessary - <i>Leading practice</i>: An external service provider, supported by a comprehensive whistleblower protection policy, and independent investigation • Put in place a formal whistleblower protection policy that prohibits retaliation against individuals who report concerns in good faith (this may be covered in the code of ethics or elsewhere) • Publish clear information on the reporting process, including the types of concerns that can be reported, how reports are handled and who is responsible for reviewing them • Ensure reports are handled confidentially, with access restricted to authorised individuals. Independence from the IF is very helpful but can be expensive and challenging to achieve • Provide periodic reporting on the operation of the mechanism, such as the number of reports, potentially with a breakdown by subject matter, prioritising the protection of confidentiality • Provide guidance and training to athletes, officials, staff and member federations on how and when to use the reporting system • For IFs that out-source anti-doping functions, consider implementing the ITA Reveal system or equivalents • Many IFs with a sport/discipline on the Olympic Programme provide a link to the International Olympic Committee’s Integrity and Compliance Hotline		
Common gaps • A reporting channel exists but it is hard to find • Reports can only be made through senior IF officials • There is no information about the process that is followed after a report is received		

Evidence to provide

- Evidence of implementation, such as training and awareness activities, including dates and details of the number and/or types of participants
- Summary data on reports received, including the types of reports and actions taken, protecting confidentiality
- Summaries or details of outcomes, including any sanctions imposed
- If no reports have been received, provide confirmation of this

ARISF good practice examples

- *International Orienteering Federation:* [Code of Ethics](#) 8.1 describes how relevant persons can report concerns: The processes of the [Ethics Panel](#) are described in appropriate guidance and any [rulings](#) are regularly reported.
- *WBSC:* There are [multiple channels](#) for reporting, including e-mail, REVEAL and the IOC hotline. Flowcharts provide a helpful explanation of the process. Detailed reports are [published](#).

ASOIF good practice examples 2025-26

- Indicator 3.6

Other resourcesIPACS Benchmark

- B4

IPACS Handbook

- Stage 3 – Protecting Integrity, pp. 15–18

UNODC – IOC Reporting Mechanisms in Sport: A Practical Guide for Development and Implementation

Indicator 20

Indicator	Mean score (out of 4)	Topic
20	1.7	Respect principles of sustainable development and regard for the environment
Why it matters - There is growing scrutiny of sports bodies in relation to environmental sustainability by participants, governments, sponsors, host cities and other stakeholders - As values-based organisations, IFs have a responsibility to minimise the environmental impact of their operations, events and supply chains - Demonstrating commitment to environmental sustainability aligns sport with broader global efforts to achieve the United Nations Sustainable Development Goals (SDGs) and addresses climate change. While sport makes only a fairly small contribution to global greenhouse gas emissions, the sport sector has influence and reach		
What to do - Include a commitment to environmental sustainability and sustainable development in documents such as statutes, annual reports or strategic plans - Adopt an environmental sustainability policy covering the IF's operations and events - Include environmental requirements in event bidding, selection and delivery processes - Identify, measure and seek to reduce the environmental impact of activities, including travel, energy consumption, waste generation and procurement - Provide guidance and support to organisers, member federations and other stakeholders on sustainable practices - Consider aligning with recognised frameworks such as the UN Sustainable Development Goals, the UN Sports for Climate Action Framework, ISO 20121 or others		
Common gaps - Environmental sustainability is mentioned in strategic documents but there is no dedicated policy or implementation plan - Environmental commitments are limited to aspirations without measurable objectives - Event hosting requirements do not address environmental sustainability - Sustainability policies exist but there is no evidence of implementation or monitoring		
ARISF good practice examples World Underwater Federation (CMAS): Extensive action on environmental sustainability with oversight from a dedicated Scientific Committee International Climbing and Mountaineering Federation (UIAA): Sustainability charter is published and archive of carbon footprint reports available. Fédération Internationale de Motocyclisme: Sustainability Commission is in place and an Environmental Code is published. A sustainability strategy for 2021-2025 exists, with annual reports describing updates on activities.		
<u>ASOIF good practice examples 2025-26</u> Indicator 5.4		
Other resources IPACS Benchmark - D4 IPACS Handbook - Stage 6 – Development & Solidarity, pp. 24–27 ARISF Workshop on Sustainability by Green Future Project & Alibaba Cloud UN Sports for Climate Action Framework ISO 20121		