Headline 2.2 Accountability

1. **Definition**

Accountability encompasses the obligation of individuals or organisations to transparently report their activities and decisions to relevant stakeholders and act in the organisation's best interests and in accordance with the organisation's statutes, policies and procedures. It entails taking responsibility for actions and disclosing outcomes transparently. All governing bodies, the management and staff of the sport organisation are accountable for their area of responsibility. Furthermore, accountability involves ensuring a clear delineation of powers, responsibilities, and tasks within the organisation (see also "Responsibilities & clearness of role" 2.3), facilitating understanding of each individual's role. Lastly, it involves oversight of an individual or body's performance by another entity (see also "Checks and Balances" 1.7), necessitating the provision of information or justification for actions. Clear reporting mechanisms and established lines of communication between bodies and office-bearers are essential components of accountability.

2. **Ideal scenario**

• **NOC**

The National Olympic Committee (NOC) has established formal procedures to maintain accountability by regularly reporting to stakeholders on its activities and ensuring transparency. Important documents, such as the annual activity report, financial statements, institutional information, and decisions, are made readily accessible. Efficient internal communication is facilitated through regular team and sector meetings and the distribution of meeting minutes, which helps all levels of the organization make informed decisions and perform tasks effectively. Additionally, the NOC supports sport federations to enhance their self-sustainability.

The General Assembly (GA), Board, and management are clearly defined with specific roles and responsibilities, ensuring a transparent accountability structure. The executive body reports directly to the GA, while management is led by a Secretary General or CEO, appointed by and reporting to the Board. This individual is responsible for implementing decisions made by the governing bodies and is hired by the NOC with a clear job description but does not hold voting rights in meetings.

The separation of powers between the Board and management allows for a supportive relationship. The Board sets annual objectives for management based on the strategic plan approved by the GA and evaluates performance at year-end, with results communicated to the President, Board, and members through the GA.

• **Federation**

The federation has established formal procedures to ensure accountability, including regular reporting to stakeholders and the availability of important documents and decisions. Effective internal communication is achieved through regular team and sector meetings, along with the distribution of

meeting minutes, which helps all levels of the organization make informed decisions and perform tasks efficiently. The federation also maintains a strong relationship with the National Olympic Committee (NOC), benefiting from its support and contributing to its activities.

The General Assembly (GA), Board, and management operate with clear independence, each with defined roles and responsibilities. This separation of powers allows the Board and management to maintain a supportive relationship. The Board conducts regular assessments of Board members and sets annual objectives for top management based on the GA-approved strategic plan. Performance is evaluated at the end of the year, with results communicated to the President, the Board, and members via the GA.

Operational leadership is vested in an individual holding the position of Secretary General, CEO, or a similar role, appointed by and reporting to the Board, though this role does not have voting rights in the NOC's governing body meetings.

3. Risks

• NOC
- Mismanagement of the NOC
- Corruption and fraud
- Concentration of power on one person or one body potentially lacking checks and balances
- Difficult relations and unclear division of responsibilities between the Board and the management with negative consequences. This will lead to a constant power struggle between the Board and management.
- No possibility of control or oversight.
- Underperformance of staff, volunteers and the organisation as a whole.
- Lack of strategic development (individuals decide on priorities instead of Board or General Assembly).
- Overproportionate influence of the Board on the management.
- Powerless membership or only symbolical General Assembly (without power to monitor or control) and consequently lack of ownership of strategy by members.
- Lack of support and communication towards member federations.

• Federation
- Mismanagement of the federation.
- Corruption and fraud.
- Concentration of power on one person or one body potentially lacking checks and balances.
- Absence of compliance with NOC rules and values.
- Difficult relations and unclear division of responsibilities between the Board and the management with contra productive results. This will lead to a constant power struggle between the Board and management.
- No possibility of control or oversight.
- Underperformance of staff, volunteers and the organisation as a whole.

- Lack of strategic development (individuals decide on priorities instead of Board or General Assembly).
- Overproportionate influence of the Board on management.
- Powerless membership or only symbolical General Assembly (without power to monitor or control) and consequently lack of ownership of strategy by members.

4. Instruments and key elements

Instruments	Key elements
Internal governance structure (can be part of statutes or internal regulations):	- Clear division of tasks and responsibilities between the General Assembly, the Board and management (e.g. Board of Directors). - Clear separation of powers between the Board and management (e.g. Board of Directors). - Internal control measures. - Cooperation arrangements between the Board and management (e.g. common meetings). - Accountability measures from management towards the Board. - Accountability measures from the Board towards membership (General Assembly). - Promoting efficiency and good management. - Regular assessment of the different bodies to ensure that oversight and control can be exercised. - Regular reporting on activities to the bodies that are supposed to exercise oversight and control.
Board performance assessment	- Regular self-assessment of the Board as an internal control measure (e.g. on annual basis). - Self-evaluation by each Board member. - Report by an independent committee (e.g. Audit). - Presentation to all relevant stakeholders (e.g. President, Board, GA). - Exchange with Board members to improve the Board performance.
Supportive strategy towards membership:	- Representativeness of members within the Board and all bodies of the sport organisation. - Rights and obligations of members and of organisation towards members. - Strategy to support members as a bottom-up process to strengthen the organisation as a whole. - Procedures to increase transparency and accountability (e.g. clear communication channels, open-door-policy, etc.). - Financing provisions in line with the strategy. - Human resources (e.g. responsible staff members) to implement the strategy.

	• External effective and transparent communication.

5. Good practice examples

Example "Internal governance structure"

Organisation: French-speaking Federation of Gymnastics and Fitness (FFG) - Belgium

Description: The governance of the FFG is organized around three principal bodies: the General Assembly, the Board, and the Executive Committee, each with clearly defined roles, duties, and competencies outlined in the FFG's statutes and internal regulations. These regulations detail the definition, main tasks, responsibilities, and authority of each body, along with their composition and additional organizational details, such as meeting arrangements. Notably, a table specifying the authority of each body provides a comprehensive overview of their responsibilities, including budgetary and strategic decisions. The procedures also emphasize the critical role of the Executive Committee, which acts as a liaison between the Board and the management by offering advice and preparing Board meetings, thus ensuring strong inter-body cooperation.

Further information: [Réglement & Status | Fédération francophone de Gymnastique (ffgym.be)](#)

Example "Internal governance structure" (as part of statutes)

Organisation: : Union Cycliste International (UCI)

Description: The internal governance structure of the UCI comprises three main bodies: the Congress (serving as the General Assembly), the Management Committee (acting as the Board), and the Executive Committee. These bodies' roles and responsibilities are outlined in the UCI's Constitution, which functions as the organization's statutes. The Management Committee executes Congress decisions, establishes regulations, awards World Championship hosting rights, and appoints the UCI's Director General, who oversees administration. Composed of 18 members—including the UCI President, 11 members elected by Congress, the five presidents of continental confederations, and the President of the Athletes' Commission—the Management Committee is supported by an Executive Committee, consisting of the President and four Vice-Presidents, which handles urgent matters requiring immediate attention. All Executive Committee decisions must be ratified by the Management Committee. The Management Committee prepares an annual report for Congress, which must be approved to discharge the Board. Additionally, various commissions provide strategic and regulatory proposals to the Management Committee, each defined by specific terms of reference, such as the Professional Cycling Council (PCC), which includes representatives from professional cycling's key stakeholders. The UCI also maintains a dedicated "Governance" tab under "Inside the UCI" to facilitate transparency and oversight of its governance structure.

Further information: [Regulations | UCI](#) ; [UCI - Governance | UCI](#)

Example "Board performance assessment" and "Supportive strategy towards membership"

Organisation: National Olympic Committee of the Netherlands (NOC*NSF)

Description: The Board of the NOCNSF engages in a regular self-assessment process, the results of which are transparently published on their website. This self-assessment not only provides an overall evaluation

of the Board's performance but also establishes specific priorities aimed at maintaining ongoing accountability and driving improvements. By setting these priorities, the Board ensures that its actions align with its strategic goals and meet the expectations of its stakeholders. Furthermore, the NOCNSF has established clear admissibility requirements for new members, outlining the criteria that prospective members must meet to join the organization. This structured approach helps maintain the integrity and effectiveness of the Board and ensures that new members are well-aligned with the organization's standards and objectives.

Further information:

Board members of NOC*NSF - NOCNSF

Admission requirements members NOC*NSF - NOCNSF

Example "Internal governance structure"

Organisation: Badminton World Federation

Description: The governance structure of the Badminton World Federation (BWF) is detailed in the "Overview - How We Govern and Report" section under the "Governance" tab on the federation's website. This section offers a comprehensive description of the federation's governance framework, including the roles and responsibilities of its various entities: the Annual General Meeting (serving as the General Assembly), the Council (acting as the Board), the Executive Board, and the various committees and commissions. It provides clear explanations of how each body operates and their functions within the federation. Additionally, the section includes direct links to relevant provisions within the BWF's internal regulations and statutes, as well as to key decisions made by both the Council and the General Assembly, ensuring transparency and easy access to critical governance information.

Further information:

1.2.1 - Guidelines for Council Executive Board Committee Procedures 14112022.pdf (bwf.sport)

Overview | BWF Corporate (bwfbadminton.com)

6. Steps to the next level

• **NOC:**

To level 2 ★★ "Emerging"	To level 3 ★★★ "Developing"	To level 4 ★★★★ "Established"	To level 5 ★★★★★ "Embedded"
• Review and clarify governance arrangements during a Board meeting by examining the organisation's	• Clearly define and list tasks and responsibilities of the Board and Management, specifying which entity is	• Assess your internal governance system to ensure a clear delineation of responsibilities and division of	• Regularly re-evaluate and refine your internal governance system to ensure a clear division of

Statutes, understanding existing accountability obligations, and clearly defining the roles, responsibilities, and tasks of Board members in writing to ensure everyone is aware of their duties and objectives.

- Ensure that minutes are taken during internal meetings to record discussions, decisions, and action items. Share main decisions with members to foster shared, organised, and accountable procedures.
- Ensure someone is responsible for delivering on actions and create a timeline and plan for delivery.
- Discuss, during a meeting of the Board, the potential actions that your organisation could set up to support the member organisations' activities (i.e. brainstorming on actionable

responsible for each task. Create a guide that outlines which decisions are reserved for the Board and which can be made by management, ensuring effective governance of the organisation.

- Adopt standardised forms for reports, agendas, and minutes of Board and Management meetings to streamline the documentation process and ensure consistency across all meetings.
- Make reports of the main meetings of your organisation available to your members to foster trust and keep stakeholders timely informed about key decisions and discussions.
- Publicly disclose your organisation's governance format and current leaders to enhance transparency.

tasks between the Board and the management. Include mechanisms to ensure accountability (e.g. regular reporting, clear responsibilities).

- Further develop the strategy of the organisation to include Vision, Mission, Values and Core Objectives with a clear timeline and Key Performance Indicators.
- Institute a self-assessment tool for Board effectiveness to be conducted at least once during their term.
- Provide induction, training and ongoing development for the Board and Management team on their roles and responsibilities.
- Consider the participation of members of the Management to pertinent topics of the Board meeting.
- Provide forms or a template for the

tasks between the Board and the management. Include accountability mechanisms (e.g. regular reporting, clear responsibilities). Ensure that these arrangements are clearly defined in your internal regulations, which should be publicly accessible on your website.

- Define the role of the Secretary General or Executive Director in Board meetings, ensuring inclusion of other relevant members of the management when appropriate.
- Adopt procedures allowing the Board to deliberate on topics independently of management preferences to take decisions in the best interest of the organisation.
- Develop a robust Board effectiveness self-assessment process to be

strategies and evaluating their feasibility and impact on stakeholders). • Keep members informed of any updates that might impact them and their activities and are relevant for their decision-making.	• Start to create policies which clearly set out to member organisations and stakeholders how the organisation will handle particular issues. • Have a clear transparent process for elections, appointments, selections, co-option. • Adopt a general strategy to support your main member organisations in their activities and identify federations with the capacity to cooperate with your organisation, and with each other. Seek members input and feedback when developing this strategy. • Identify a staff member who is responsible for the relation with member organisations. This individual will serve as the point of contact for federations, confederations, clubs, etc.,	President (and Secretary Generals) to annually report on the Board's performance during the General Assembly. • Publish the provisions establishing the clear transparent process for elections, appointments, selections and co-options. • Develop and provide forms for reporting to stakeholders on your internal meetings as well as external activities/engagement. • Identify mechanisms to streamline the dissemination of information, updates and main decisions to stakeholders, promoting awareness of both internal and external activities. Refine your general strategy to provide support to all member organisations. • Identify a staff member who is	conducted annually, with outcomes summarised in a report by an independent committee, such as the Audit Committee, to be discussed during Board meetings. • Continuously offer induction, training and development for the Board and Management on their roles and responsibilities. • Ensure comprehensive and easily accessible reports of all activities, tailored to stakeholders understanding. Promote and disseminate these documents timely to ensure that stakeholders are aware of these documents. • Publish the provisions establishing the clear transparent process for elections, appointments, selections and co-options. • Identify a dedicated staff

	facilitating communication and coordination between the organisation and its various member organisations.	responsible for providing support/assistance to member organisations. • Establish partnerships with external organisations to bolster support for member organisations' endeavours. • Evaluate how federations are currently represented within your organisation and consider ways to improve the situation.	member who is responsible for providing support to member organisations and ensure that member organisations know about this position and can easily contact this person. • Evaluate and refine your overarching strategy to provide support to all member organisations. • Assess the current representation of member organisations within your organisation and implement measures to encourage representatives to apply for positions within the Board and other advisory bodies. • Ensure that all federations are aware of the possible support that your organisation can provide to them (e.g. by providing a clear overview of the different services with responsible staff members and

			publicly available contact details). Consider ways to stimulate regular interaction between your organisation and federations.

• **Federations:**

To level 2 ★★ "Emerging"	To level 3 ★★★ "Developing"	To level 4 ★★★★ "Established"	To level 5 ★★★★★ "Embedded"
• Review and clarify governance arrangements during a Board meeting by examining the organisation's Statutes, understanding existing accountability obligations, and clearly defining the roles, responsibilities, and tasks of Board members in writing to ensure everyone is aware of their duties and objectives. • Ensure that minutes are taken during internal meetings to record discussions, decisions, and action items. Share main decisions with members to foster shared, organised, and accountable procedures. • Ensure someone is responsible for delivering on	• Clearly define and list tasks and responsibilities of the Board and Management, specifying which entity is responsible for each task. Create a guide that outlines which decisions are reserved for the Board and which can be made by management, ensuring effective governance of the organisation. • Adopt standardised forms for reports, agendas, and minutes of Board and Management meetings to streamline the documentation process and ensure consistency across all meetings. • Make reports of the main meetings of your organisation available to your members to	• Assess your internal governance system to ensure a clear delineation of responsibilities and division of tasks between the Board and management. Include mechanisms to ensure accountability (e.g. regular reporting, clear responsibilities). • Consider the participation of members of the staff/members of the Management to relevant topics of the Board meeting. • Provide forms for reporting to stakeholders on your internal as well as external activities. • Provide forms or a template for the President to report annually on the Board performance during the General Assembly.	• Regularly re-evaluate and refine your internal governance system to ensure a clear division of tasks between the Board and the management. Include accountability mechanisms (e.g. regular reporting, clear responsibilities). Ensure that these arrangements are clearly defined in your internal regulations, which should be publicly accessible on your website. • Define the role of the Secretary General or Executive Director in Board meetings, ensuring inclusion of other relevant members of the management when appropriate. • Adopt procedures allowing the Board to deliberate on topics independently of management preferences to take decisions in the best interest of the organisation. • Ensure comprehensive and easily accessible reports of all

actions and create a timeline and plan for delivery. • Discuss, during a meeting of the Board, the potential actions that your organisation could set up to support the member organisations' activities (i.e. brainstorming on actionable strategies and evaluating their feasibility and impact on stakeholders). • Keep members informed of any updates that might impact them and their activities and are relevant for their decision-making.	foster trust and keep stakeholders timely informed about key decisions and discussions. • Publicly disclose your organisation's governance format and current leaders to enhance transparency. • Have a clear transparent process for elections, appointments, selections, co-option. • Adopt a general strategy on how your federation can contribute to both the activities of your members (clubs) and to the activities of the NOC and the sport confederation. • Identify a staff member or volunteer (e.g. Board member) who is responsible for the relations with your members (clubs), the NOC	• Institute a self-assessment tool for Board effectiveness to be conducted at least once during their term. • Identify mechanisms to streamline the dissemination of information, updates and main decisions to stakeholders, promoting awareness of both internal and external activities. Refine your general strategy to provide support to all member organisations. • Publish the provisions establishing the clear transparent process for elections, appointments, selections and co-options. • Refine your general strategy to provide support to both the activities of your members (clubs) and to the activities of the NOC and the sport confederation.	activities, tailored to stakeholders understanding. Promote and disseminate these documents timely to ensure that stakeholders are aware of these documents. • Develop a robust Board effectiveness self-assessment process to be conducted annually, with outcomes summarised in a report by an independent committee, such as the Audit Committee, to be discussed during Board meetings. • Make sure that all your members (clubs) are aware of the possible support that your federation can provide to them (e.g. by providing a clear overview of the different services with responsible staff members and contact details). Consider ways to stimulate this interaction on a regular basis. • Identify a staff member who is overall responsible for providing support to your members (clubs) and for the relations with the NOC and your sport confederation

	and your sport confederation.	List the strategic objectives of the NOC that match with your strategic objectives (e.g. during a meeting of the Board).	and ensure that these stakeholders know about this position and can easily contact this person.
		• Consider how your federation is currently represented within the NOC (e.g. commissions, Board…) and consider ways to be more involved in the NOC activities.	• Evaluate and refine your general strategy on how you work directly with your NOC and the sport confederation.
		• Consider working in partnership with other federations to improve your contribution to NOC's activities Identify a staff member who is responsible for providing support to your members (clubs) and for the relations with the NOC and your sport confederation.	• Evaluate how your federation is currently represented within the NOC and consider ways to be more involved in the NOC activities. Adopt a strategy to encourage or promote representatives of your federation to apply for positions in the Board of the NOC and to be active in other bodies of the NOC (e.g. commissions).
			• Consider working in partnership with other federations to improve your contribution to NOC's activities.