

Headline 3.3 Availability of documents and information

1. Definition

The availability of documents is the extent to which certain legal, financial, statutory and internal working documents can be accessed by internal and external actors and stakeholders, ranging from people directly involved in the running of the organisation to the public. Documents such as statutes, internal rules and regulations of sport bodies should be obtainable by anyone as public documents. Financial information should be disclosed gradually and appropriately. In addition, it must be easy for members as well as external stakeholders to understand the way the organisation is internally structured. Besides the fact that a certain document can be consulted, the availability of documents also depends on the extent to which the document can be used. In this regard, the documents should be clearly drafted and should be easy to understand by non-specialists, and thus accompanied by a short and clear explanatory note. Availability of information and transparency does not mean that all strategic (e.g. strategic plan) and internal documents (e.g. minutes of Board meetings) of the organisation should be made public. However, a summary or overview document for external use will significantly facilitate the understanding of the public on the role and activities of the organisation. Furthermore, it demonstrates the openness of the organisation towards external stakeholders, and it contributes to the accountability of the organisation.

2. Ideal scenario

The sport organisation has made legal documents, such as statutes/constitution, by-laws, formal and audited financial reports containing final accounts together with explanation and commentary, publicly available. These documents are clearly understandable, and if not, an explanatory note has been added. Furthermore, minutes (or summaries) of Board meetings are published shortly after the meetings. All these documents are freely available and published in a timely fashion on the website, included in a specific tab with a direct link on the front page. The different documents are also organised in a structured and logical way: for instance, a category regarding the financial reports, another one on the General Assembly and another one regarding the statutes and other legal documents. An organigram with all staff members and the key responsibilities is easily accessible on the website as well as information on the Board and the different Commissions.

3. Risks

- Mismanagement.
- No accountability.
- No proper checks and balances system.
- Lack of feeling of ownership and support by members/staff.
- Lack of transparency.
- Difficulties for members/staff to contest decisions of the organisation.
- Lack of awareness of the financial situation and danger for sustainability.
- Lack of confidence and trust by external actors (financial/public).
- Reputation damage.

4. Instruments and key elements

Instruments	Key elements
Availability strategy	<ul style="list-style-type: none"> • Website which facilitates access to various documents and relevant information (e.g. clear structure, open access, etc.). • Clear organigram allowing stakeholders to understand the functioning of the organisation as well as information on the elected members and entities. • Internal templates within the organisation to write minutes of meetings and other reports (to ensure that a similar structure is applied when reporting to external stakeholders). • Ensure that all decisions are reported in a formal written way. • Clear timeline on when certain documents/reports are published and/or disseminated. • Clear procedures on the type of documents that are published directly on the website and the type of documents that require an adapted version for external users (e.g. with an explanation or with a summary of the most important decisions).
Financial Reporting	<ul style="list-style-type: none"> • Clarity of the document (comments and explanations). • Regularly communicated internally and to stakeholders. • Predictability of the report (disclosure of the report on an annual basis). • Link with the financial plan and strategy of the organisation. • Involvement of independent, qualified external auditors in the preparation of the report. • Consistent reporting (to allow comparison with previous financial periods).

5. Good practice examples

Example “Availability strategy”

Organisation: International Olympic Committee (IOC)

Description: The IOC has added a very extensive section on “documents” on their official website. All the documents can be downloaded and consulted by the general public. The documents are listed in different categories making it easier to find the relevant information. The range of documents includes general documents such as the Olympic Charter or the Code of Ethics, but also financial information, documents from the various Commissions, decisions of the Ethics and the Disciplinary Commission and the IOC’s Annual Report. In addition, various factsheets have been drawn up providing explanations regarding the various activities that the IOC is undertaking, including a financial summary. Since 2015, the IOC has also published an overview of the allowances.

Further information: olympics.com/ioc/documents/international-olympic-committee

Example “Availability Strategy” and “Financial Reporting”

Organisation: World Archery

Description: Since 2005, World Archery has published a very detailed “Annual Report” on its website. This Report is easy to find and is written in a way that is easy to understand for non-specialists. The Report covers various aspects of the organisation’s activities, including the director’s reports on the activities, events and governance decisions. Furthermore, a financial overview is provided with some general figures as well as some explanations of changes in spending or income. At the end of the document, the report also covers the structure of the organisation as well as the administration. A detailed organigram as well as a description of the background and responsibilities of the various staff members with contact details are provided on the website. A similar clear description is also available on the general website to explain the governance structure of the federation. Furthermore, World Archery publishes all documents of the general assembly (Congress) on an Extranet, which is publicly available. These documents include all financial reports, reports of various commissions and activities as well as other information. This extranet contains the documents of all general assemblies since 1993.

Further information:

[Publications | World Archery](#)

[Headquarters | World Archery](#)

[Organisation | World Archery](#)

Example “Availability Strategy” and “Financial Reporting”

Organisation: Union Cycliste Internationale (UCI)

Description: The UCI can be considered a good practice example in terms of the information and documents that it makes available as an organisation, in particular regarding the information on its Board (Management Committee) and the members of this Board. For each member (President, vice presidents and ordinary members), the website contains a picture, a detailed description of the person and their register of interests or conflict of interest declaration. Especially the latter provides a very detailed overview of all mandates and positions that each person has within the world of sport or other organisations. Another example of the availability strategy of the UCI is how it publishes the audited financial accounts of the organisation. These accounts are made publicly available as part of the annual reports with extensive information and explanations for outsiders. These reports are available for all recent years. Also, in terms of the per diem allowances for various activities, the UCI has all information publicly available under “Financial obligations”.

Further information:

[Management Committee | UCI](#)

[The UCI | UCI](#)

Example “Availability Strategy”

Organisation: World Sailing

Description: World Sailing is an example of an International Federation that allows external stakeholders easy access to information on meetings of the organisation. Various meeting documents are available on the website, both prior (e.g. agenda) and after the meeting (e.g. meeting documents or reports). In particular, the availability of the minutes of the Board can be considered as a good example of how a federation can publish its minutes for external stakeholders. The minutes are published shortly after the meeting. The document contains information on the presence of Board members, on the agenda and the procedural elements for a certain agenda item (e.g. who provided a report for this specific area) as well as on the decisions for each agenda item. These decisions are clearly explained without providing details on the internal discussions before the particular decision. Information on these internal discussions is probably included in the internal version of the minutes, which demonstrates that availability and transparency do not mean that all internal information should be made available to the general public.

Further information:

[World Sailing - Organisational Structure](#)

[World Sailing - World Sailing Meeting Minutes](#)

Example “Financial Reporting”

Organisation: National Olympic Committee of Portugal

Description: The annual accounts are officially audited by an external independent auditor, recognised by Portuguese legislation, as a mandatory condition to be voted by the Executive Commission and the General Assembly afterwards. The financial plan and financial report are built upon the NOC guidelines set in the strategic plan, along with explanations, commentaries and footnotes to elucidate external readers less familiarised with NOC activities and accountability reporting standards. Once approved, the accounts and other strategic documents are publicly available on NOC’s website and disclosed to stakeholders, notably the Secretary of State for Sport and Youth and the Portuguese Institute of Sport and Youth.

Further information: [Informação Económica – COP – Comité Olímpico de Portugal \(comiteolimpicoportugal.pt\)](#)

6. Steps to the next level

To level 2 ★★ “Emerging”	To level 3 ★★★ “Developing”	To level 4 ★★★★ “Established”	To level 5 ★★★★★ “Embedded”
<ul style="list-style-type: none"> Discuss the availability of financial, legal, and other documents at the next meeting of the Board. Produce an annual financial report that as a minimum provides a general annual income and expenditure statement. 	<ul style="list-style-type: none"> Discuss the availability of financial, legal, and other documents at the next meeting of the Board. Consider which documents have been or should be uploaded on the website of the organisation. Make sure that all Board members have access to the relevant financial, legal and working documents of the organisation. Produce an annual financial report that as a minimum provides a detailed balance sheet (income and expenditure). Produce a global organigram on the organisation available for staff members and the Board. 	<ul style="list-style-type: none"> Discuss the availability of financial, legal, and other documents at the next meeting of the Board. Consider which documents have been or should be made available for download on the website of the organisation. Provide a regular update of these documents. Make sure that all Board members, staff members and member organisations have access to the relevant financial, legal and working documents of the organisation. Produce an annual financial report that as a minimum provides full annual financial accounts aligned with the applicable national law. Ensure your website contains information on the composition of the Board as 	<ul style="list-style-type: none"> Adopt an availability strategy setting out the timeline for publishing documents and the type of documents that need to be made available. Make sure that all relevant documents such as the statutes, by-laws, regulations and the financial audited reports are publicly available and easy to find. Draft and use templates of the different types of documents to ensure that the documents are drafted and published in a consistent way and in line with expectations and requirements. Update the website regularly to include the most recent versions of the various documents. Logically structure the website to enhance the accessibility of information.



		<p>well as the different Commissions of the organisation.</p>	<ul style="list-style-type: none"> • Produce a formal and official audited annual financial report certifying and containing the final accounts together with explanatory notes and commentary. • Make a detailed overview of the structure of the organisation publicly available including an organigram of staff as well as an overview of Board members with information on the current mandate (start mandate and term) along with a short CV.
--	--	---	---