



# Fifth Review of Governance of the Winter Olympic Federations

February 2025

A study by I Trust Sport commissioned by the Winter Olympic Federations

**Fifth Review of Governance of the International Federation Members  
of the Winter Olympic Federations**

**Contents**

|    |   |    |
|----|---|----|
| 1  | Executive summary.....  | 3  |
| 2  | Background.....   | 8  |
| 3  | Methodology .....   | 8  |
| 4  | Headline findings .....   | 12 |
| 5  | Summary comparison with previous study in 2022.....             | 13 |
| 6  | Analysis of scores of the 10 new indicators for 2023-24.....    | 13 |
| 7  | Change in average scores per indicator in 2022 and 2024-25..... | 14 |
| 8  | Categorising IFs by resources.....                              | 15 |
| 9  | Section-by-section analysis.....                                | 18 |
| 10 | Transparency section.....                                       | 19 |
| 11 | Integrity section.....  | 20 |
| 12 | Democracy section .....   | 21 |
| 13 | Development and Sustainability section.....                     | 22 |
| 14 | Control Mechanisms section .....                                | 23 |
| 15 | Evolution of the study.....                                     | 24 |
| 16 | Concluding comments .....                                       | 25 |
| 17 | Next steps.....   | 26 |
| 18 | International Federations included in the study .....           | 27 |
| 19 | Credits and acknowledgements .....                              | 27 |
| 20 | Explanation of changes to the questionnaire from 2022.....      | 28 |

## 1 Executive summary

### 1.1 Background

This report sets out the overall findings of a governance review of the seven full members of the Winter Olympic Federations ([WOF](#)) which was commissioned by WOF itself. The review adopted the same procedure as the Association of Summer Olympic International Federations (ASOIF), which acted with the oversight of the [Governance Task Force](#) (GTF), publishing a [report](#) in June 2024.

Continuing from the previous reviews in 2017, 2018, 2020 and [2022](#), the evaluation took the form of a self-assessment questionnaire with independent moderation of the responses.

The GTF regarded the fifth reviews as the start of a new cycle and therefore updated the questionnaire, incorporating 10 new measurable indicators, which brought the total to 60. The intention of the new indicators was to align the questionnaire where possible with the revised IOC Basic Universal Principles of Good Governance (BUPGG) and to take account of the International Partnership Against Corruption in Sport (IPACS) Benchmark.

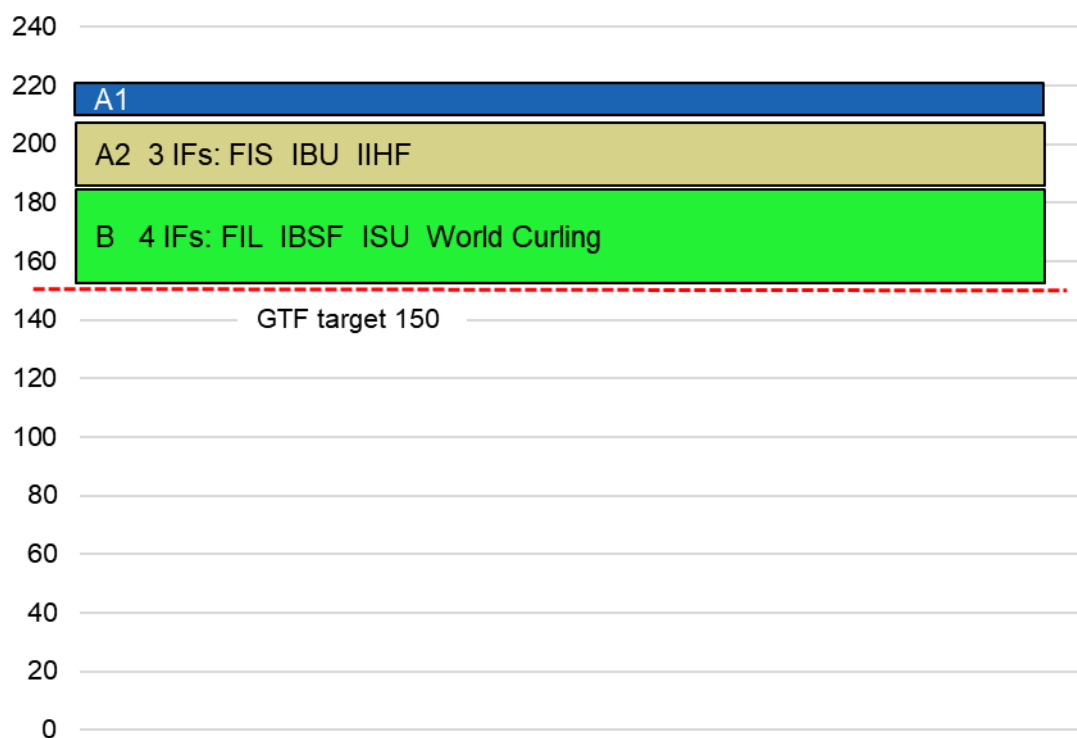
The fifty scored indicators from 2021-22 remained in place with only limited modifications. Indicators were equally divided among five principles or sections: Transparency, Integrity, Democracy, Development and Sustainability, and Control Mechanisms.

Questionnaires were distributed to all seven International Federations (IFs) in late July 2024. The deadline set was the end of October. All were completed and returned with two IFs being granted an extension into November. Scores were independently moderated for accuracy and consistency from November 2024 to January 2025.

The GTF had established a target moderated score for ASOIF members of 150 (out of a theoretical maximum of 240), based on 60 indicators each scored out of 4. The target score represented an average of 2.5 points for each indicator.

## 1.2 Headline findings

Grouping of WOF members by score (out of 240)



Note that IFs are listed in alphabetical order within groups, not in score order<sup>1</sup>.

The WOF members have been allocated into groups based on their moderated scores as were defined for the 2024 ASOIF review. The scores of the winter federations ranged from 154 to 203 out of a theoretical maximum of 240. Three IFs reached Group A2 with the other four in Group B.

### 1.2.1 Key findings on specific governance issues for WOF IFs

- The Transparency section was the highest scoring, as it has been consistently across assessments of both winter and summer sports, with IFs averaging 40 out of a possible 48; one IF was a single point away from the maximum score
- There was some improvement in gender balance at Executive Board level; six IFs had at least 25% of the Board composed by women, up from three in 2022 (although none reached 40%); a new indicator asked IFs about their work to promote gender equality through a policy/strategy; five IFs demonstrated that they had a programme in place that was actively being implemented
- Six out of seven winter IFs published their most recent set of financial accounts, compared to all seven that did so in 2022
- As in 2022, five of the seven IFs had term limits for elected officials
- On the topic of safeguarding, all seven IFs were implementing policies and processes, generally including training; this was a slight increase from 2022; in most cases, it was not clear whether there had been outcomes from disciplinary cases; it is understood

<sup>1</sup> Participating IFs: Fédération Internationale de Luge (FIL), International Ski and Snowboard Federation (FIS), International Bobsleigh and Skeleton Federation (IBSF), International Biathlon Union (IBU), International Ice Hockey Federation (IIHF), International Skating Union (ISU), World Curling

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

that maintaining confidentiality is a top priority, which will tend to limit the information that can be published

- Four IFs outsourced most or all key functions in their anti-doping programmes to the International Testing Agency or an independently-managed team
- In 2022, three IFs achieved a maximum score on the indicator on environmental sustainability; this increased to four IFs at the same level in 2024 as sustainability strategies became more widespread; those IFs which did not yet have such a strategy were in the process of developing one
- Two IFs had published reports on greenhouse gas emissions for their full seasons while all of the others had some relevant work underway
- Four IFs achieved a maximum score on the indicator on strategic planning, evidencing that they have a strategic plan and were tracking progress towards objectives; this was an increase from three IFs at the same level in 2022; in at least one other case a new strategy was under development
- A new indicator asked about the quality of audit standard; one IF managed a top score, for which it was necessary to carry out an external audit according to either International Financial Reporting Standards or Generally Accepted Accounting Principles standards; four other IFs had commissioned a full audit and the remaining two met the relevant legal requirement, such as through a limited examination of accounts by an audit firm; it is recognised that higher standards of audit involve additional costs, which may not always be proportionate
- There was a new indicator on the implementation of athletes' rights and responsibilities; five IFs outlined relevant rights and responsibilities in one or more documents, of which at least two IFs had formally adopted the IOC's Athletes' Declaration
- IFs were asked for the first time about their work to adopt and implement human rights policies; three of the seven IFs had a specific policy or relevant material in a key document with some activity, such as partnerships with NGOs or training; elsewhere, there were occasional initiatives and support
- Winter IFs were found to perform slightly better than summer counterparts on the establishment of ethics committees; all seven WOF IFs had an ethics committee or equivalent with three having an independent majority and regular, published reports
- There was a new indicator on remuneration policy; the approach varied with four IFs identifying a committee with specific responsibility for determining remuneration of elected officials and senior staff, whether the Board or a sub-committee
- Five IFs had an audit committee in place with an independent majority and a report published; the average score edged up from 2022

### 1.2.2 Comparison with 2022 and with ASOIF study

Overall, the mean moderated score for the seven WOF members was 179 compared to 189 for ASOIF members. In 2021-22, there was virtually no difference in average scores between the winter and summer sports.

Focusing on the scores for the 50 indicators retained from the previous review in 2022, the mean increase for the seven IFs was 3 with scores going up to around 157. This was below the average increase of 10 for the ASOIF members.

When the 10 new indicators are considered separately, the average total was 22 out of a possible 40 for the winter sports, compared to 26 for the summer sports.

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

### 1.2.3 Impact of the IF size on scores

Two multiple choice indicators were included to help categorise IFs by number of staff and annual revenue. Four of the WOF members had 20-49 staff with two classified in the 10-19 range and one IF between 50-119 staff. In relation to revenue, three IFs were in the group earning 20m-50m CHF (average revenue per year from 2021-24), three had revenue between 4m-8m and one was above 50m. There was evidence of small shifts in these numbers since 2022. Most notably, at that time none of the WOF members recorded average annual revenue above 50m CHF.

Due to the small sample sizes, the WOF members were grouped together with the summer sports for much of the analysis. Similar to previous studies, there was apparent correlation between greater revenue or larger staffing numbers and a higher overall score.

For example, the mean score for IFs with 4m-8m CHF in annual revenue was about 179, compared to 201 for the group covering 20m-50m CHF. In relation to staffing, those IFs that had 20-49 staff averaged a total score of 190, whereas IFs in the 50-119 category achieved an average of 199.

However, size was not the only determinant of performance. There were examples of IFs outperforming larger organisations both among the members of WOF and ASOIF. One or two of the biggest IFs also did not match their peers.

### 1.3 Evolution of this study

After several editions, the review of IF governance has benefitted considerably from the incremental changes made based on experience and the lessons learned from the previous studies. The range of indicators has been carefully adjusted and wording has been amended to increase clarity. In addition, IFs have dedicated significant resources to responding and the understanding of the process has improved.

Nonetheless, the study has limitations, which should be acknowledged. As for the previous editions, the questionnaire was restricted in size, albeit on this occasion to 60 scoring questions rather than 50, to make the task of completion manageable. In a study which is designed as “one size fits all”, there are inevitably also a few indicators which are more relevant to some IFs than others. The scoring system for the questionnaire is partially subjective and the results represent a snapshot in time – November 2024 to January 2025. As might be anticipated, there were IFs that were in the process of developing strategies, updating statutes and drafting important policies during the assessment period.

### 1.4 Concluding comments

In conclusion, the findings suggest that the WOF members collectively have made positive but modest advances in governance since 2022. One or two IFs have made striking steps forward, while in other cases it has been more incremental. There remains a sizeable difference in the scores between those near the top of the scale and the lowest-scoring.

Welcome developments include some progress towards gender equality on Executive Boards, with six out of seven IFs having at least 25% of their Board composed by women (although none had achieved full parity).

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

IFs have been putting in place and implementing sustainability strategies. Four IFs had either committed to reducing greenhouse gas emissions in their strategy or signed up to the UN Sports for Climate Action Framework, which requires such a commitment.

Work on safeguarding continues to advance with all of the WOF members implementing policies and processes, generally including training.

There were good performances on some of the new indicators. For example, one new indicator asked IFs about the clarity of decision-making authority at different levels. Six IFs published terms of reference or equivalent for the Executive Board and also had some information on the powers of senior staff.

Other important topics saw more limited changes, such as financial transparency and term limits for elected officials, but the majority of IFs maintained their approach from 2022.

While there was virtually no difference in the mean scores between the winter and summer sports in 2022, in this study the winter sports were slightly behind the average scores from the 2024 ASOIF assessment. Analysis indicates that the WOF members achieved lower scores on the 10 new indicators, several of which probed topics that IFs have only recently started to work on, such as human rights policies and attempts to foster greater diversity of backgrounds in the composition of Executive Board and committees. It was encouraging that the WOF members did increase their average score on the 50 retained indicators, even if the change was smaller than for the summer sports.

Three of the seven winter sports achieved scores that put them in the A2 Group and four were in the B Group. As in 2022, none of the WOF IFs quite reached the A1 Group, which comprised seven ASOIF members, mostly the larger organisations.

Considering the 39 winter and summer Olympic sports federations as a whole, there is continuing evidence of fairly strong correlation between higher scores in the assessment and IFs with greater resources in terms of staff and financial revenue.

Nevertheless, as was also evident in the ASOIF study, revenue and staff size are not the only determinant of higher scores. There are examples of IFs over- or under-performing based on those metrics.

The WOF members are to be commended for their ongoing efforts to improve governance. At a time when sports federations are faced with complex challenges, ranging from climate change to war, severe economic pressures and a rapidly evolving media market, well-governed organisations give themselves the best chance of continuing success.

### **1.5 Next steps**

Each WOF IF is receiving their full results alongside this report. The ASOIF GTF is due to discuss plans for the future of the governance assessment project at its next meeting.

## 2 Background

In 2024, the Winter Olympic Federations ([WOF](#)) commissioned a fifth review of International Federation (IF) governance, maintaining the same procedure and questionnaire as the Association of Summer Olympic International Federations (ASOIF). ASOIF's assessment exercise was overseen by its [Governance Task Force](#) (GTF). This fifth review followed on from earlier studies that had also adopted the same process in 2017, 2018, 2020 and 2022.

Starting in July 2024, the current state of governance of the seven full IF members of WOF was evaluated using a self-assessment [questionnaire](#). The questionnaire was identical to the one developed for the ASOIF project and was re-used with the approval of ASOIF.

Sports governance consultancy [I Trust Sport](#) provided support, reviewing the responses to self-assessment questionnaires, moderating scores where needed, carrying out the analysis of findings, and producing this report.

The questionnaire consisted of 60 fairly objective and measurable indicators covering five principles or sections: Transparency, Integrity, Democracy, Development and Sustainability and Control Mechanisms.

In planning for the fifth assessment, the ASOIF GTF set a target for the member IFs of a total score of at least 150 out of a theoretical maximum of 240. The target was not discussed separately by WOF but is included in this report for reference.

## 3 Methodology

The self-assessment questionnaires were distributed by e-mail on 26 July 2024 with a deadline for response by 31 October. IFs were asked to determine a score for each question and to provide explanatory evidence, such as a hyperlink to a relevant page or document on the website. In some cases, supplementary documents were provided on a confidential basis.

To aid IFs and to avoid unnecessary duplication of work, the questionnaires that were distributed incorporated both the responses of the IF to the indicators in 2022 and the moderated scores and comments.

Five of the seven questionnaires were completed on time. Extensions were granted to the other two IFs. The last questionnaire arrived on 14 November.

Once received, the questionnaire responses were independently moderated.

### 3.1 Scoring

The scoring system implemented was the same as for the previous projects. Each of the 60 indicators in the questionnaire incorporated a separate definition for scores on a scale from 0 to 4. The scores in each case were designed to assess the level of fulfilment of the indicator by the IF, as follows:

- 0 – Not fulfilled at all
- 1 – Partially fulfilled
- 2 – Fulfilled
- 3 - Well-fulfilled according to published rules/procedures
- 4 – Totally fulfilled in a state of the art way



## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

IFs were asked to provide evidence to justify their scores.

The intention of the scoring is that 3 or 4 on any indicator equates to a “good” performance. 2 signifies that the IF reaches an adequate level. The implication of a score of 0 or 1 is that there is more work to be done, although decisions on which areas of governance to prioritise will vary from one IF to another.

### 3.2 Changes to the questionnaire

For each edition of the assessment exercise that has followed the first in 2016-17, the GTF has taken the opportunity to amend the questionnaire, incorporating priority governance topics and learning from experience to improve the study and quality of results. It seems appropriate that the assessment process should improve and evolve over time, just as IFs are expected to raise their game.

In planning for the fifth assessment, the GTF decided to add 10 new indicators to the questionnaire, aligning where possible with the revised IOC Basic Universal Principles of Good Governance (BUPGG) and taking account of the IPACS benchmark. The draft new indicators were tested with nine ASOIF members in the summer of 2023 and modified following feedback (see page 58 in ASOIF’s [Fifth Review of IF Governance](#)).

This increased the total number of indicators to 60, equally divided among the five sections, resulting in 12 indicators per section.

The 50 indicators from 2021-22 were retained with some amendments either to limit overlap with new indicators or based on the experience of the previous edition. The net effect of changes to the 50 existing indicators is believed to be that total scores might increase by 1-2 points.

There were also additions to the background section of the questionnaire, which was not scored.

Further details of the changes to the questionnaire are explained in 20 below.

### 3.3 Independent moderation

WOF appointed sports governance consultancy I Trust Sport to support the project. As was the case for the previous editions, I Trust Sport’s task was to:

- Review the questionnaire responses;
- Moderate the scores to ensure consistency as far as possible; and
- Produce analysis for this report.

Scores were checked against the defined criteria in the questionnaire for each indicator for all seven responses between November 2024 and January 2025. Evidence provided by IFs was also checked (such as references to clauses in statutes or links to specific web pages) and, where evidence was absent or incomplete, additional information was researched from IF websites. With only rare exceptions, information was not collected from third-party sources, such as online news. Supplementary documents provided on a confidential basis were considered where appropriate.

When it was deemed necessary, scores were adjusted up or down to reflect the independent assessment of the moderator, based on the evidence available. The aim was to be consistent and fair.

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

In order to maintain a consistent approach for all participating IFs, no follow-up questions were submitted by the moderation team.

Further details of the moderation process are explained in 20.4 below and on pages 60-63 of ASOIF's [Fifth Review of IF Governance](#).

### 3.4 Outcomes of moderation

**Table 1 - Changes in scores after moderation for WOF members**

|                    | <b>Self-assessed score</b>                  | <b>Moderated score</b> |
|--------------------|---|------------------------|
| Mean for total*    | 182   | 179                    |
| Median for total   | 169   | 181                    |
| Mean per indicator | 3.03  | 2.98                   |
| Maximum increase   | 19 (moderated score is above self-assessed) |                        |
| Maximum decrease   | 16 (moderated score is below self-assessed) |                        |
| Mean markdown      |   | 3                      |
| Median markdown    |   | 2                      |

(\*) Note on mean and median:

The mean is the sum of the figures divided by the number of figures (so divided by seven to calculate a mean score for each IF). The median is the mid-point when a set of numbers are listed from smallest to largest (so the 4th largest if seven IF scores are being considered). The median is less impacted by an unusually high or low number in the series. Both mean and median are used in this report.

The total moderated scores of five of the seven IFs were lower than the self-assessed scores and two IFs were marked up. As multiple staff may have completed different sections of the questionnaire, it is understandable that there was variation in the approach to writing answers, which the moderation process attempted to address. The fact that quite a number of the scores were moderated up or down should not be interpreted as a criticism of the work of the IFs in completing the questionnaire. As has been acknowledged previously, the scoring is not a scientific process.

Considering that scores were out of a theoretical maximum of 240, the average mark-down of -3 is very small. The average mark-down for the 32 ASOIF members was a much more substantial -15.

Several contributing factors to the smaller mark-down for WOF members are worth mentioning. In most cases, IFs provided good quality information and their self-assessed scores on the majority of indicators were judged to be accurate. In a couple of cases, participating IFs left some self-assessed scores blank, despite providing corresponding evidence for the indicator. This had the effect of reducing the mark-down as blank self-assessed scores were treated as 0. Any moderated score above 0 therefore resulted in a mark-up. Just to confirm, when determining moderated scores, IFs were not in any way penalised for self-assessed scores that had been left blank.

Finally, one participating IF omitted a certain amount of relevant information when submitting the questionnaire, for reasons that were explained by the IF. In this case, there was a mark-up of 19, which skewed the average change for the WOF members.

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

The size of the mean and median changes to scores in the moderation process dropped from -6 and -7 respectively in 2022.

Due to the scoring method adopted for the questionnaire, percentage calculations are potentially misleading and should not be used.

Note that all of the analysis which follows from paragraph 4 onwards is based on moderated scores, not self-assessed scores.

### **3.5 Allowing for margin of error**

The scoring system gave the analysis a degree of objectivity. However, in many cases there was room for debate.

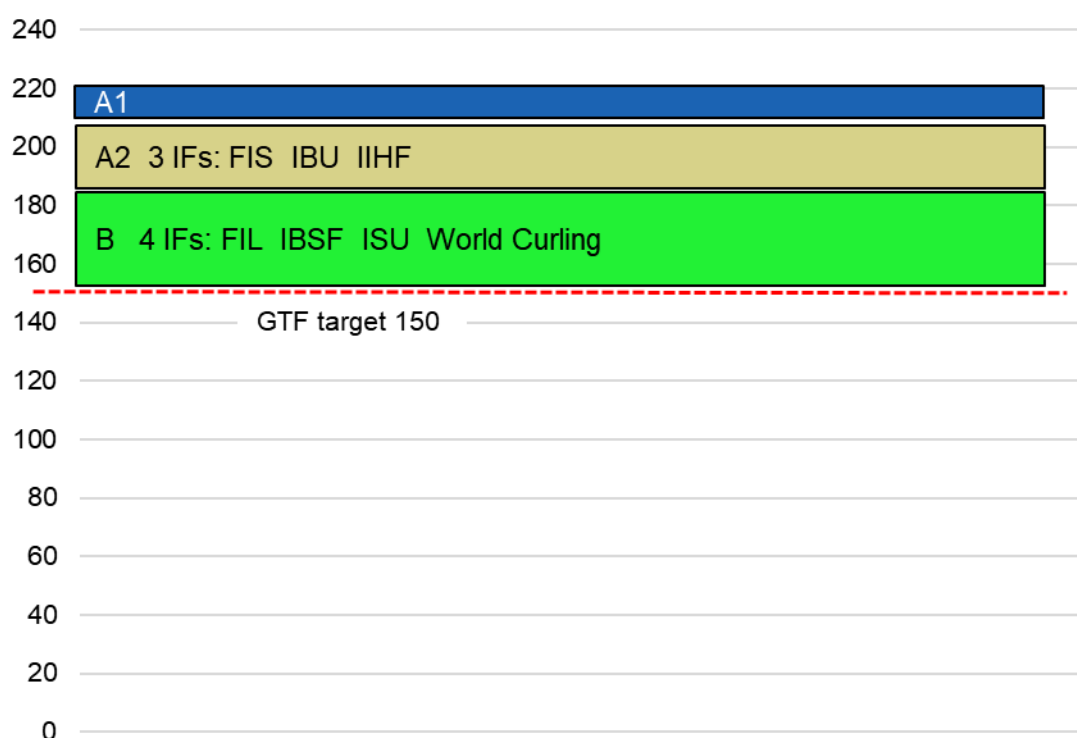
On the basis that some judgements could be debatable, each IF total score should be understood to have a margin of error from -7 to +7. This is a change from -5 to +5 from the fourth edition because of the ten extra indicators. The choice of this narrow band reflected the continued good understanding of the process by IFs and the full responses which most provided. It is also consistent with the 2024 ASOIF study.

## 4 Headline findings

### 4.1 Grouping of WOF IFs by overall moderated score

The total moderated scores of the seven winter IFs varied from 154 to 203. They are depicted below in groups with the same score boundaries as were identified in the 2024 ASOIF study.

**Figure 1 - Grouping of WOF members by score (out of 240)**



Note that IFs are identified in alphabetical order in groups, not in score order<sup>2</sup>.

**Table 2 - Grouping WOF members by score**

| Group | Total moderated score range<br>(group boundaries taken from ASOIF study) | WOF Members                |
|-------|--|----------------------------|
| A1    | 210—219  | -                          |
| A2    | 185-209  | FIS IBU IIHF               |
| B     | 150-184  | FIL IBSF ISU World Curling |

Note that IFs are identified in alphabetical order within groups, not in score order.

The threshold for the top group, A1 was raised by the GTF to 210 from 175 for the 2023-24 ASOIF study, reflecting general improvements in scoring among the leading IFs and 10 extra indicators. Group A2 covered from 209 down to 185. Group B started at the target score of 150 and ranged up to 184. The equivalent target was 130 in 2021-22.

<sup>2</sup> Participating IFs: Fédération Internationale de Luge (FIL), International Ski and Snowboard Federation (FIS), International Bobsleigh and Skeleton Federation (IBSF), International Biathlon Union (IBU), International Ice Hockey Federation (IIHF), International Skating Union (ISU), World Curling

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

Three of the WOF members were in the A2 Group and four in the B Group. One IF moved from the A2 to B Group from 2022. There were no other changes between the groups. None of the winter sport IFs quite reached the A1 group, which comprised seven ASOIF members, mostly larger organisations.

### 5 Summary comparison with previous study in 2022

It is possible to compare scores across the participating IFs on the 50 indicators which were retained with only fairly limited amendments since 2022.

The mean increase was just over 3. For four of the seven IFs, the score went up by between 4 and 7, implying a consistent but relatively unchanged performance. Two IFs saw a drop in their score on the 50 retained indicators and one IF saw a substantial increase of 13, which equates to more than two extra points in each of the five sections comprising Transparency, Integrity, Democracy, Development and Sustainability and Control Mechanisms.

Among the members of ASOIF, the mean increase on the 50 retained indicators was nearly 10.

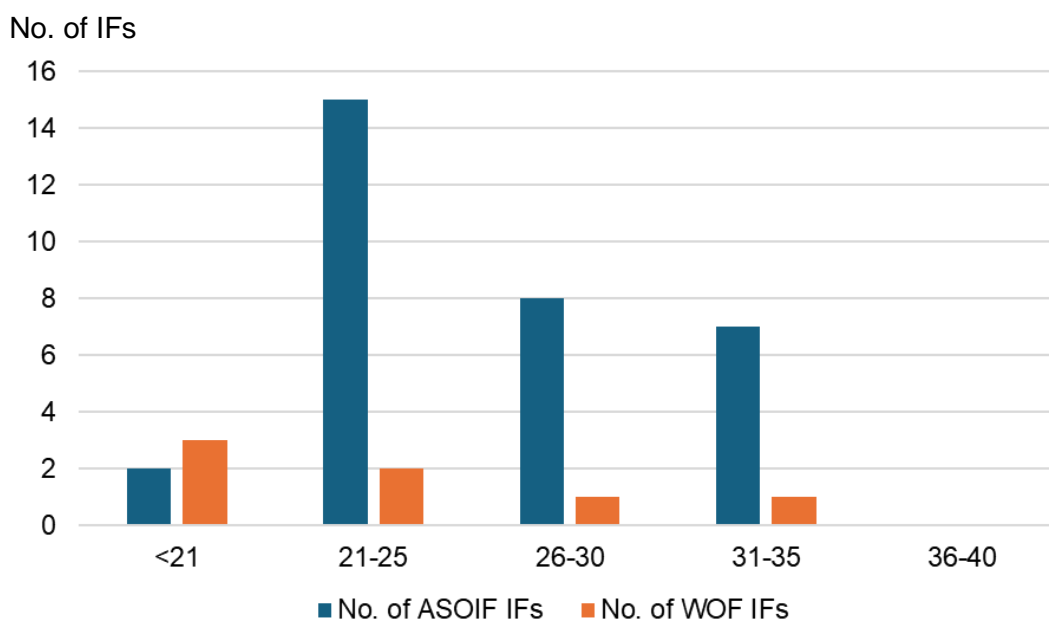
When analysing changes in score from one assessment exercise to the next, it is important to consider the starting point. With a theoretical maximum score of 200 (on the 50 indicators) and a top score of 4 per indicator, there was simply limited scope for the highest-scoring IFs to increase their score.

### 6 Analysis of scores of the 10 new indicators for 2023-24

**Table 3 - Total score on the 10 new indicators for 2023-24**

| Total score for 10 new indicators (out of 40) | Number of ASOIF IFs | Number of WOF IFs |
|---|---------------------|-------------------|
| <21   | 2                   | 3                 |
| 21-25   | 15                  | 2                 |
| 26-30   | 8                   | 1                 |
| 31-35   | 7                   | 1                 |
| 36-40   | 0                   | 0                 |

**Figure 2 – Total score on the 10 new indicators for 2023-24 (out of 40)**



Comparing scores on just the 10 new indicators in the 2024 questionnaire, the highest overall among the WOF members was 31 (out of a possible 40). Three IFs achieved a score of between 21 and 27 while the three other IFs had scores ranging from 16 to 18.

The two IFs with the highest scores overall were also strongest on the 10 new indicators.

The average overall was around 22 out of the maximum of 40, or just over 2 per indicator. This is notably lower than the average score for the 50 retained indicators of about 3, which is perhaps to be expected given that the new indicators tend to probe challenging areas which some IFs are only just starting to address. Among the ASOIF members, the average score on the 10 new indicators was higher at 26.

Findings for specific indicators are covered in the analysis of each section in 10 below.

## **7 Change in average scores per indicator in 2022 and 2024-25**

The mean total score of 179 for the WOF members in 2024-25 represents an average of 2.98 for each of the 60 indicators. This compares to 3.07 per indicator in 2022, when the average total score was 154 and the questionnaire had 50 indicators. The slight decline is explained by the fact that the scores for the 10 new indicators were a fair degree lower than for the retained indicators (see 6 above).

One of the WOF members saw an increase in average score per indicator between 2022 and 2024-25.

By contrast, the average score per indicator for the ASOIF members rose from 3.07 in 2021-22 - identical to the WOF members - to 3.16 in 2023-24, when 189 was the mean total for the 60 indicators.

## 8 Categorising IFs by resources

The 2023-24 edition of the questionnaire again incorporated two multiple-choice indicators intended to help categorise IFs by numbers of staff (under 10, 11-19, 20-49, 50-119 or over 119) and by revenue (average of less than 2m CHF per year from 2021-2024, 2m-4m, 4m-8m, 8m-20m, 20m-50m or over 50m).

Analysis using these categories can help identify potential correlation between resources and score in the assessment exercise.

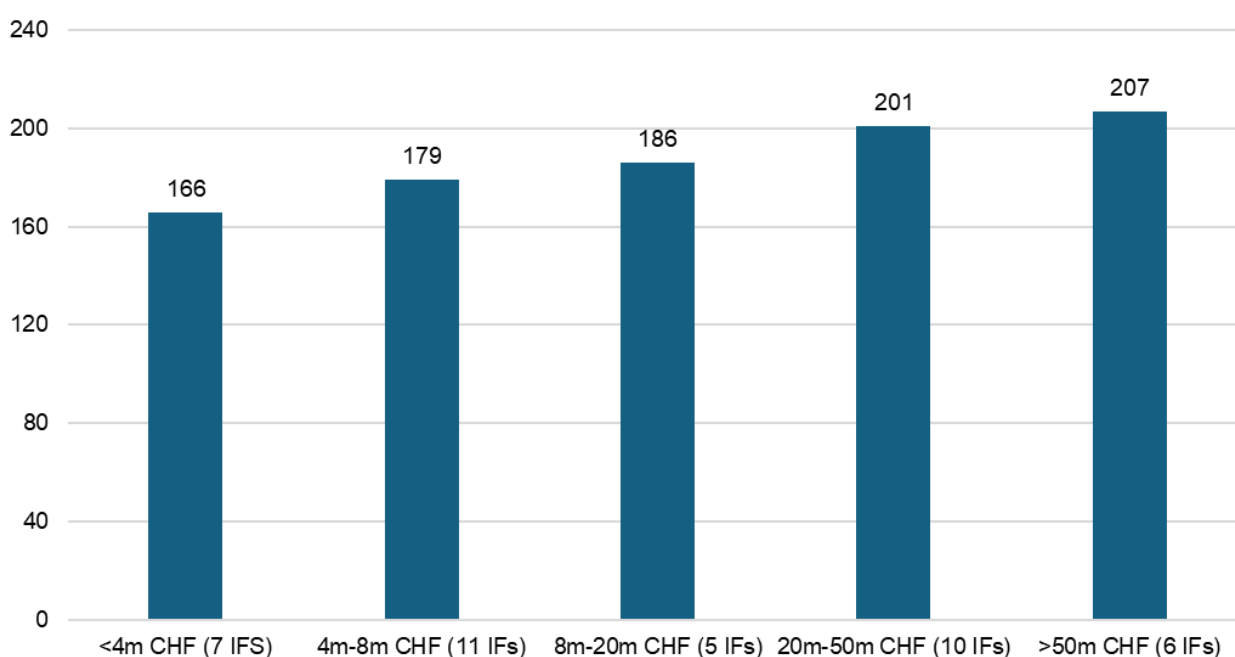
### 8.1 Analysis of IF scores by revenue group

**Table 4 - Categorising IFs by average annual revenue (WOF and ASOIF combined)**

| Average annual revenue 2021-24 | No. of ASOIF IFs | No. of WOF IFs | Mean score |
|--------------------------------|------------------|----------------|------------|
| <4m CHF                        | 7                | -              | 166        |
| 4m - 8m CHF                    | 8                | 3              | 179        |
| 8m - 20m CHF                   | 5                | -              | 186        |
| 20m - 50m CHF                  | 7                | 3              | 201        |
| >50m CHF                       | 5                | 1              | 207        |

Among the winter sport federations, three had average revenue of 4m-8m CHF from 2021 to 2024 and three had 20m-50m CHF. One IF was in the category above 50m CHF annually. The number of ASOIF members in each category is included for comparison. As the table shows, several of the ASOIF members had revenue lower than any of the full members of WOF.

**Figure 3 - Mean score by revenue group (WOF and ASOIF members combined)**



An analysis of average scores by revenue group, combining the WOF members with the ASOIF IFs, shows evidence of a correlation between higher revenue and a higher overall

moderated score. However, caution is needed in drawing conclusions as some the sample sizes are fairly small.

There appears to be a steady rise in mean scores by revenue group rather than a significant jump from bracket to bracket. For example, there is a six point difference between IFs with 20m-50m CHF revenue and those that earned over 50m CHF. The gap between IFs with 4m–8m CHF and 8m 20m CHF is seven points.

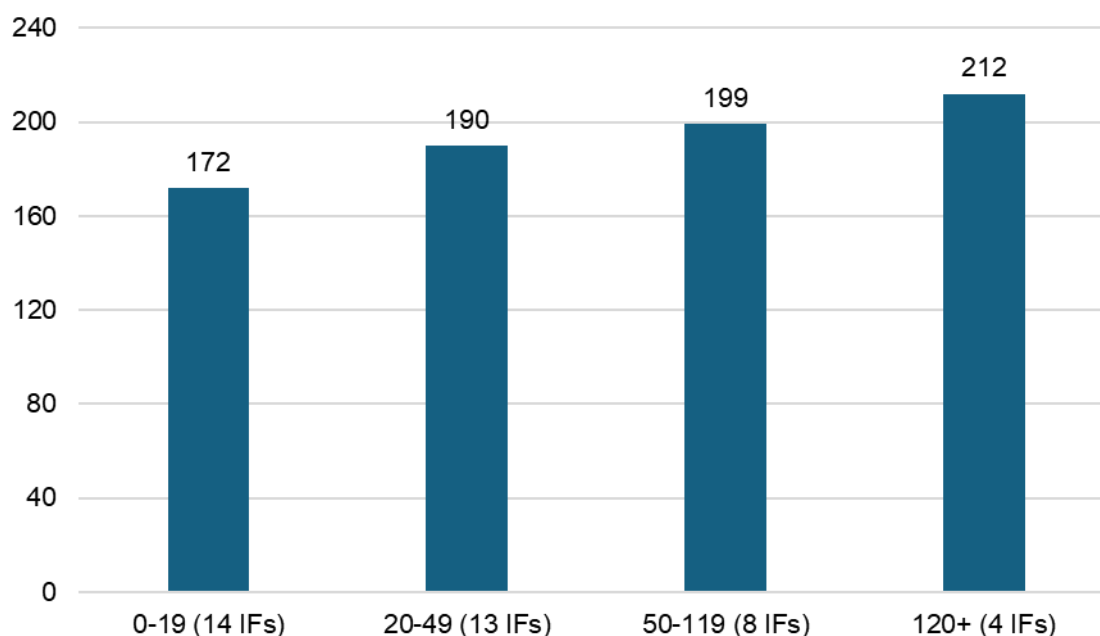
## 8.2 Analysis of IF scores by number of staff

**Table 5 - Categorising IFs by average number of staff (WOF and ASOIF combined)**

| No. of staff | No. of ASOIF IFs | No. of WOF IFs | Mean score |
|--------------|------------------|----------------|------------|
| 0-19         | 12               | 2              | 172        |
| 20-49        | 9                | 4              | 190        |
| 50-119       | 7                | 1              | 199        |
| 120+         | 4                | -              | 212        |

Based on the questionnaire responses, there were two WOF members with 10-19 staff members and one with 50-119 staff. The other four had 20-49 staff. None of the winter sports are as large as the biggest summer sports, four of which had 120 staff or more. At the other end of the scale, three of the ASOIF IFs had fewer than 10 staff, compared to none of the WOF members. The 0-9 and 10-19 staffing groups have been combined for analysis in the table above to avoid making individual IFs identifiable.

**Figure 4 - Mean score by staff group (WOF and ASOIF members combined)**



As was the case when analysing by revenue, there are signs of correlation between organisations with greater staff resources and a higher overall moderated score.



## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

The WOF members fell within the 0-19, 20-49 and 50-119 staff categories. Some of the sample sizes are again small.

Average scores rose steadily from 172 for the IFs with 0-19 staff to 190 for the 13 IFs between 20 and 49 staff, then up to 199 for federations that had 50-119 employees. None of the WOF members were in the group of IFs with 120 or more staff.

It can be concluded that there is clear evidence of a correlation between greater resources in terms of revenue and staff and higher overall scores in the assessment. However, size was not the only determinant of performance. There were examples of smaller IFs out-performing larger organisations both among the members of WOF and ASOIF. One or two of the biggest IFs also did not match their peers.

## 9 Section-by-section analysis

**Table 6 - Mean scores by section for WOF members in 2024-25**

| <b>Section</b>                 | <b>Min</b> | <b>Max</b> | <b>Mean</b> |
|--------------------------------|------------|------------|-------------|
| Transparency                   | 33         | 47         | 40          |
| Integrity                      | 28         | 39         | 33          |
| Democracy                      | 29         | 44         | 38          |
| Development and Sustainability | 26         | 40         | 34          |
| Control Mechanisms             | 26         | 42         | 34          |

Section scores are out of a maximum of 48 in each case.

In each of the sections except for integrity, at least one IF achieved a score of at least 40 out of the maximum of 48 (3.33 per indicator). The top score for a section was 47 by one IF for Transparency. As in previous studies for both winter and summer sports, the Transparency section was the highest scoring with Democracy slightly behind. There were only small differences in the minimum, maximum and average scores among the other sections.

There were relatively few instances of IFs achieving a section score below 30 out of 48, which equates to an average of 2.5 per indicator.

## 10 Transparency section

**Table 7 - Mean Transparency section scores by indicator**

| Indicator | Topic   | Mean (7 IFs) |
|-----------|---|--------------|
| 2.1       | Statutes, rules and regulations   | 3.9          |
| 2.2       | Explanation of organisational structures including staff, elected officials, committee structures and other relevant decision-making groups | 3.7          |
| 2.3       | Vision, mission, values and strategic objectives  | 3.3          |
| 2.4       | A list of all national member federations with basic information for each   | 4            |
| 2.5       | Details of elected officials with biographical info   | 4            |
| 2.6       | Annual activity reports, including institutional information, and main event reports  | 3.6          |
| 2.7       | Quality of accounting and audit standards adopted   | 1.85         |
| 2.8       | Publication of annual financial reports following external audit  | 3.3          |
| 2.9       | Allowances and financial benefits of elected officials and senior executives  | 2.7          |
| 2.10      | General Assembly agenda with relevant documents (before) and minutes (after) with procedure for members to add items to agenda              | 3.6          |
| 2.11      | A summary of reports/decisions taken during Executive Board and Commission meetings and all other important decisions of IF                 | 3.4          |
| 2.12      | Make public decisions of disciplinary bodies and related sanctions, as well as pending cases, to the extent permitted by regulations        | 2.9          |

Transparency, as has been a consistent trend across assessments of both winter and summer sports, was the top-scoring section with the average score reaching 40 out of a possible 48. One IF was a single point away from the maximum score.

Two of three highest-scoring indicators in the whole questionnaire were in the Transparency section. As in 2022, one was the indicator about biographies of elected officials (2.5), where all seven IFs published biographical information, including photos and mandate years.

Meanwhile, indicator 2.4 tested whether IFs provided basic information on their national member federations. Again, all seven did so. The scoring criteria had been altered slightly for 2.4, resulting in higher scores than in 2022.

Six out of seven winter IFs published their most recent set of financial accounts, compared to all seven that did so in 2022 (indicator 2.8).

Four IFs achieved a maximum score of 4 on indicator 2.3, evidencing that they had a strategic plan and were tracking progress towards objectives. This was an increase from three IFs at the same level in 2022. One other IF was in the process of producing a new strategy.

On the new indicator at 2.7, which asked about the quality of audit standard, one IF managed a top score, for which it was necessary to carry out an external audit according to either International Financial Reporting Standards or Generally Accepted Accounting Principles standards. Four other IFs had commissioned a full audit and the remaining two met the relevant legal requirement, such as through a limited examination of accounts by an audit firm. This was the lowest-scoring indicator in the section. It is recognised that higher standards of audit involve additional costs, which may not always be proportionate.

For indicator 2.12 on the publication of disciplinary bodies' decisions, which was formerly in the Integrity section, three IFs were found to have published full disciplinary decisions,

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

including any active suspensions. The other IFs generally published outcomes, or confirmed that there were no current suspensions.

### 11 Integrity section

**Table 8 - Mean Integrity section scores by indicator**

| Indicator | Topic  | Mean (7 IFs) |
|-----------|--|--------------|
| 3.1       | Has a unit or officer in charge of ensuring the IF abides by the IOC Code of Ethics and/or the IF's own Code of Ethics                                   | 3.4          |
| 3.2       | An anti-corruption policy and code of conduct has been implemented   | 2.4          |
| 3.3       | Has a unit or officer in charge of ensuring the IF abides by the World Anti-Doping Code  | 3.6          |
| 3.4       | Complies with the Olympic Movement Code on the Prevention of the Manipulation of Competitions  | 3            |
| 3.5       | Conflict of interest policy identifying actual, potential and perceived conflicts with exclusion of members with an actual conflict from decision-making | 3.4          |
| 3.6       | Establish confidential reporting mechanisms for 'whistle blowers' with protection scheme for individuals coming forward                                  | 3.1          |
| 3.7       | Provide for appropriate investigation of threats to sport integrity (competition manipulation, gambling-related or other)                                | 3.1          |
| 3.8       | Appropriate gender balance in Executive Board or equivalent  | 2.7          |
| 3.9       | IF promotes gender equality through policy/strategy  | 2.4          |
| 3.10      | Programmes or policies in place to foster greater diversity of backgrounds in composition of Executive Board and committees                              | 1.6          |
| 3.11      | Monitoring and reporting on outcomes of policies and programmes to foster diversity  | 1.1          |
| 3.12      | Programmes or policies in place regarding safeguarding from harassment and abuse   | 3.1          |

The Integrity section was the lowest-scoring of the five in the questionnaire, as in the 2023-24 ASOIF study.

Indicator 3.3 on anti-doping compliance had the highest average score. Four IFs outsourced most or all key functions in anti-doping programmes to the International Testing Agency or an independently-managed team, scoring a maximum 4.

There was some improvement in gender balance at Executive Board level (3.8). Six IFs had at least 25% of the Board composed by women, up from three in 2022. New indicator 3.9 asked IFs about their work to promote gender equality through policy/strategy. Five IFs scored 3 or 4, demonstrating that they had a programme in place that was actively being implemented.

For the second time, there was an indicator about policies to foster greater diversity of backgrounds in the Executive Board and committees (beyond gender equality). There was a slight advance from 2022. In addition to all IFs having individuals from different continents on their board or council, two had references to broadening skills/diversity in key documents and one IF had a designated working group with responsibility.

The related new indicator 3.11 on monitoring and reporting on the outcomes of policies and programmes to foster diversity within the IF had the lowest average mark in the whole assessment for both winter and summer sports. Two WOF IFs had relevant commitments in their strategy, which may lead to monitoring in future.

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

Another new indicator at 3.2 probed IFs on anti-corruption policies (separate to competition manipulation). Six IFs covered relevant topics, most often in the Code of Ethics, with three able to show implementation, such as through training.

On the topic of safeguarding (3.12), all seven IFs were implementing policies and processes, generally including training. This was a slight increase from 2022. In most cases, it was not clear whether there had been outcomes from disciplinary cases. It is understood that maintaining confidentiality is a top priority in safeguarding cases, which will tend to limit the information that can be published.

### 12 Democracy section

**Table 9 - Mean Democracy section scores by indicator**

| Indicator | Topic  | Mean (7 IFs) |
|-----------|--|--------------|
| 4.1       | Election of the President and a majority of members of all executive bodies  | 3.9          |
| 4.2       | Clear policies/rules on campaigning to ensure election candidates can campaign on balanced footing including opportunity for candidates to present their visions/programmes                        | 2.9          |
| 4.3       | Election process with secret ballot under a clear procedure/regulation   | 3.4          |
| 4.4       | 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 | 3.1          |
| 4.5       | Establishment and publication of eligibility rules for candidates for election, together with due diligence assessment   | 2.9          |
| 4.6       | Term limits for elected officials  | 2.4          |
| 4.7       | Provide for the representation of key stakeholders (e.g. "active" athletes as defined in the Olympic Charter) in governing bodies  | 3.1          |
| 4.8       | Adoption of athletes' rights and responsibilities, consistent with the IOC Athletes' Declaration   | 2.7          |
| 4.9       | Provide support to help enhance the governance of IF member associations   | 2.4          |
| 4.10      | Actively monitor the governance compliance of IF member associations with Statutes, Code of Ethics and other rules   | 3.4          |
| 4.11      | Ensuring equal opportunities for members to participate in General Assemblies  | 4            |
| 4.12      | Statutes, or other rules of procedure, specify what decisions are made at what level   | 3.3          |

Democracy, just as in 2022, was the second-highest scoring section behind Transparency.

Indicator 4.11 was one of three in the questionnaire in which all seven IFs achieved a maximum score, in this case by demonstrating there had been an equal opportunity for members to participate in General Assemblies. Most of the IFs had organised at least one online General Assembly, which tends to widen access. In several cases, the IFs allocated financial support in a transparent way to enable members to attend in person.

Indicator 4.9 on support offered to enhance the governance of members was the lowest scoring in the section. Four IFs achieved a score of 3 or 4, providing support materials, such as templates, guidance notes or occasional training. The others had occasional relevant activity, such as seminars alongside the General Assembly.

There was a new indicator in the section at 4.8 on the implementation of athletes' rights and responsibilities. Five IFs scored three or four, outlining relevant rights and responsibilities in

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

one or more documents. At least two of these IFs had formally adopted the IOC's Athletes' Declaration.

The second new indicator (4.12) asked IFs about the clarity of decision-making authority at different levels. Six IFs published terms of reference or equivalent for the Executive Board and had some information on the powers of senior staff, scoring 3 or 4.

As in 2022, five of the seven IFs had term limits for elected officials. The average score for indicator 4.6 rose slightly, partly as a result of adjustments to the score definitions.

### 13 Development and Sustainability section

**Table 10 - Mean Development and Sustainability section scores by indicator**

| Indicator | Topic  | Mean (7 IFs) |
|-----------|--|--------------|
| 5.1       | Clear policy and process in place to determine transparent allocation of resources in declared development objectives  | 3.4          |
| 5.2       | Information published on redistribution/support activity for main stakeholders, including financial figures  | 3.6          |
| 5.3       | Monitoring/audit process of the use of distributed funds   | 2.3          |
| 5.4       | Respect principles of sustainable development and regard for the environment   | 3            |
| 5.5       | Monitoring/reporting on environmental impact of events within the IF's sphere of responsibility  | 2.1          |
| 5.6       | Existence of social responsibility policy and participation programmes targeting under-served areas  | 2.7          |
| 5.7       | Adopting and implementing human rights policies to impact on the IF's sphere of activity   | 1.9          |
| 5.8       | Education programmes (topics other than integrity) and assistance to coaches, judges, referees and athletes  | 3.4          |
| 5.9       | Put in place integrity awareness/education programmes  | 3.1          |
| 5.10      | Legacy programmes to assist communities in which events are hosted   | 2.6          |
| 5.11      | Anti-discrimination policies covering a range of characteristics   | 2.9          |
| 5.12      | IF dedicates appropriate resources to the Paralympic/disability discipline(s) in the sport (Note: for sports that have no Paralympic or disability discipline, the mean score for the rest of the questionnaire will be awarded for this question) | 3.3          |

There was an increase in the mean score for the fourth of the five sections, renamed to Development and Sustainability.

As had been the case in 2020 and 2022, the highest scoring indicator was 5.2, which assessed information published on financial redistribution, which is mostly channelled through national federations. Four IFs were judged to have a state-of-the-art programmes, providing full financial information.

The lowest-scoring indicator was a new one at 5.7 on adopting and implementing human rights policies. Three of the seven IFs had a specific policy or relevant material in a key document with some activity, such as partnerships with NGOs or training. Elsewhere, there were occasional initiatives and support.

In 2022, three IFs achieved a maximum score of 4 on indicator 5.4 on environmental sustainability. This increased to four IFs at the same level in 2024 as sustainability strategies became more widespread. Those IFs which did not yet have such a strategy were in the process of developing one.

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

A related new indicator 5.5 asked about monitoring and reporting on the environmental impact of events. Two IFs had published reports on greenhouse gas emissions for their full seasons. All of the others had some relevant work underway.

There were signs of an increase in the range of integrity education offered by the winter sports (indicator 5.9). The average score rose from 2022 and there were more examples of safeguarding education, in particular. Anti-doping training was often provided via the International Testing Agency.

### 14 Control Mechanisms section

**Table 11 - Mean Control Mechanisms section scores by indicator**

| Indicator | Topic  | Mean (7 IFs) |
|-----------|--|--------------|
| 6.1       | Establish an internal ethics committee with independent representation   | 3.3          |
| 6.2       | Establish an internal audit committee that is independent from the IF decision-making body   | 2.4          |
| 6.3       | Adopt policies and processes for internal financial controls (e.g. budgeting, separation of duties, dual approvals for payments)               | 3            |
| 6.4       | Remuneration policy and process  | 2.4          |
| 6.5       | Implement a risk management programme  | 2.6          |
| 6.6       | Adopt policies and procedures which comply with competition law/anti-trust legislation in eligibility of athletes and sanctioning of events    | 2.7          |
| 6.7       | Observe open tenders for major commercial and procurement contracts (other than events)  | 2.6          |
| 6.8       | Due diligence assessment of third parties, such as sponsors, suppliers, intermediaries, partners   | 1.9          |
| 6.9       | Decisions made can be challenged through internal appeal mechanisms with a final right of appeal to Court of Arbitration for Sport (CAS)       | 3.3          |
| 6.10      | Due diligence and effective risk management in bidding requirements, presentation, assessment and allocation of main events                    | 3            |
| 6.11      | Awarding of main events follows an open and transparent process  | 3.1          |
| 6.12      | Compliant with applicable laws regarding data protection (such as General Data Protection Regulation) and takes measures to ensure IT security | 3.6          |

In the Control Mechanisms section, the highest scoring indicator was 6.12 covering data protection and IT security, as it was in the ASOIF study. Four of the seven IFs managed a top score, which usually implied there were regular risk assessments, training for staff and an external supplier.

At the other end of the scale, new indicator 6.7 was the lowest scoring. It analysed the extent of due diligence assessment of third parties carried out by IFs. Three IFs were able to show that they conducted assessments on different types of third parties, such as suppliers and sponsors.

Winter IFs were found to perform slightly better than summer counterparts on the establishment of internal ethics committees (6.1). All seven WOF IFs had an ethics committee or equivalent in place with three having an independent majority and regular, published reports.

The other new indicator in the section was 6.4 on remuneration policy. The approach varied with four IFs identifying a committee with specific responsibility for determining remuneration of elected officials and senior staff, whether the Board or a sub-committee.

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

Indicator 6.2 was about audit committees. Five IFs scored 3 or 4, having an audit committee in place or an equivalent with an independent majority and a report published. The average score edged up from 2022.

### 14.1 Governance priorities

**Table 12 - Governance priorities**

| Topic  | IFs |
|--|-----|
| Reviewing governance structure/role of bodies                        | 5   |
| Supporting continental/national members with governance-related work | 3   |
| Improving gender balance   | 3   |
| Improving safeguarding and integrity                                 | 2   |
| Reviewing and updating strategic frameworks                          | 1   |
| Sustainability   | 1   |

The Background section of the questionnaire included an open-ended question about governance priorities and dedicated resources. It is important to note that this was not a scored indicator and there were varying levels of detail provided in responses. The summary information might not reflect fully the governance-related work IFs have undertaken.

For the second-successive assessment, the most common response among the WOF members was that they were reviewing governance structures and/or the role of specific bodies. This is consistent with findings among ASOIF members. Supporting their national federation members in governance was the joint-second most cited topic, along with improving gender balance. Safeguarding and integrity were also mentioned by more than one IF.

### 15 Evolution of the study

Just as athletes have to continue to improve over time in order to stay competitive, it seems reasonable that sports organisations should continually seek to raise their game as well. In assessing the way IFs are governed, it is therefore important that lessons from the experience of each review exercise are learned and applied to make the study as effective as possible.

Key features that have proven helpful were retained, such as providing the IF's responses and moderation comments and scores from the previous iteration. Incremental adjustments have continued, such as amendments to the wording of indicators to improve clarity. For the first time in 2024, cross-references between relevant indicators were incorporated in the questionnaire, which was also expanded to one page per indicator in recognition of the lengthy answers from some IFs.

The questionnaire took the form of an editable PDF document, which is practical for completing in stages and sharing with colleagues (more so than most online survey software) but it did cause technical issues for a small number of IFs.

Despite the efforts to make the assessment as fair and effective as possible, there are inevitably limitations to a study of this type.

In expanding the number of scored indicators from 50 to 60, the GTF was able to align with the BUPGG and cover some important new topics. However, there is a trade-off between the assessment questionnaire being comprehensive without becoming too burdensome.



## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

For consistency, the assessment exercise remains essentially the same for all IFs, despite the fact that there is strong evidence of correlation between the size of the IF and its overall score. In order to deal with this, some information on comparative scores between IFs of different sizes is included in the analysis with more detail in reports for individual IFs.

As noted in 2022, the correlation between size of IF and overall score could be regarded as both a strength and a weakness of the assessment exercise. It is a strength because it is intuitively plausible that organisations with teams of specialist staff could achieve higher standards in some areas than much smaller organisations. Conversely, it should be recognised that small organisations can be well-governed and sometimes prove highly effective.

The aim of the scoring system is to make governance measurable with a degree of objectivity but there is a subjective element to many of the indicators. For this reason, it must be accepted that there is a subjective element. Each IF total score should be understood to have a margin of error of -7 to +7. It is recognised that the group allocation falls within the margin of error for a small number of IFs.

In addition, scores were measured at a moment in time, despite the fact that many aspects of governance relate to ongoing practice. Inevitably, IFs were in the process of developing strategies, updating statutes and drafting important new policies during the review period.

In accordance with a decision of the GTF, no meetings took place with IFs to review scores. This was believed to be the fairest approach and also essential in order to keep to the timetable.

The study consists of an analysis of documents, procedures and structures which do not necessarily reveal vital factors such as the behaviour of individuals and organisational culture.

As is the case with financial audit, a strong performance in this governance audit exercise does not preclude the possibility of serious failings coming to light at a later date. All of the above is consistent with the fifth review of the Summer IFs.

### **16 Concluding comments**

In conclusion, the findings suggest that the WOF members collectively have made positive but modest advances in governance since 2022. One or two IFs have made striking steps forward, while in other cases it has been more incremental. There remains a sizeable difference in the scores between those near the top of the scale and the lowest-scoring.

Welcome developments include some progress towards gender equality on Executive Boards, with six out of seven IFs having at least 25% of their Board composed by women (although none had achieved full parity).

IFs have been putting in place and implementing sustainability strategies. Four IFs had either committed to reducing greenhouse gas emissions in their strategy or signed up to the UN Sports for Climate Action Framework, which requires such a commitment.

Work on safeguarding continues to advance with all of the WOF members implementing policies and processes, generally including training.

There were good performances on some of the new indicators. For example, one new indicator asked IFs about the clarity of decision-making authority at different levels. Six IFs

## FIFTH REVIEW OF GOVERNANCE OF THE WINTER OLYMPIC FEDERATIONS

published terms of reference or equivalent for the Executive Board and also had some information on the powers of senior staff.

Other important topics saw more limited changes, such as financial transparency and term limits for elected officials, but the majority of IFs maintained their approach from 2022.

While there was virtually no difference in the mean scores between the winter and summer sports in 2022, in this study the winter sports were slightly behind the average scores from the 2024 ASOIF assessment. Analysis indicates that the WOF members achieved lower scores on the 10 new indicators, several of which probed topics that IFs have only recently started to work on, such as human rights policies and attempts to foster greater diversity of backgrounds in the composition of Executive Board and committees. It was encouraging that the WOF members did increase their average score on the 50 retained indicators, even if the change was smaller than for the summer sports.

Three of the seven winter sports achieved scores that put them in the A2 Group and four were in the B Group. As in 2022, none of the WOF IFs quite reached the A1 Group, which comprised seven ASOIF members, mostly the larger organisations.

Considering the 39 winter and summer Olympic sports federations as a whole, there is continuing evidence of fairly strong correlation between higher scores in the assessment and IFs with greater resources in terms of staff and financial revenue.

Nevertheless, as was also evident in the ASOIF study, revenue and staff size are not the only determinant of higher scores. There are examples of IFs over- or under-performing based on those metrics.

The WOF members are to be commended for their ongoing efforts to improve governance. At a time when sports federations are faced with complex challenges, ranging from climate change to war, severe economic pressures and a rapidly evolving media market, well-governed organisations give themselves the best chance of continuing success.

### **17 Next steps**

Each WOF IF is receiving their full results alongside this report. The ASOIF GTF is due to discuss plans for the future of the governance assessment project at its next meeting.

## 18 International Federations included in the study

Fédération Internationale de Luge (FIL)  
International Ski and Snowboard Federation (FIS)  
International Bobsleigh and Skeleton Federation (IBSF)  
International Biathlon Union (IBU)  
International Ice Hockey Federation (IIHF)  
International Skating Union (ISU)  
World Curling

## 19 Credits and acknowledgements

Rowland Jack and Ed Hawkins from [I Trust Sport](#) reviewed the questionnaire responses, moderated the scores and produced this report.

Our sincere thanks go to the seven International Federations that worked hard to complete the governance questionnaire. Without their co-operation and support the study would not have been possible.

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## 20 Explanation of changes to the questionnaire from 2022

### 20.1 10 new indicators

**Table 13 - New indicators for 2023-24**

| Questionnaire reference | Topic  |
|-------------------------|--|
| 2.7                     | Quality of accounting and audit standards adopted  |
| 3.2                     | An anti-corruption policy and code of conduct has been implemented                               |
| 3.9                     | IF promotes gender equality through policy/strategy  |
| 3.11                    | Monitoring and reporting on outcomes of policies and programmes to foster diversity              |
| 4.8                     | Adoption of athletes' rights and responsibilities, consistent with the IOC Athletes' Declaration |
| 4.12                    | Statutes, or other rules of procedure, specify what decisions are made at what level             |
| 5.5                     | Monitoring/reporting on environmental impact of events within the IF's sphere of responsibility  |
| 5.7                     | Adopting and implementing human rights policies to impact on the IF's sphere of activity         |
| 6.4                     | Remuneration policy and process  |
| 6.8                     | Due diligence assessment of third parties, such as sponsors, suppliers, intermediaries, partners |

Note that there was also some re-numbering as a consequence of the introduction of the new questions.

### 20.2 Clarification of wording

In various indicators retained from 2022, adjustments to wording were made either for clarity or based on the experience of the previous edition of the study.

**Table 14 - Illustrative examples of changes in wording for 2023-24**

| Indicator | Topic   | Change and rationale   |
|-----------|---|--|
| 2.4       | A list of all national member federations with basic information for each   | Wording amended to simplify requirements for a score of 4 based on IF feedback that the distinction between 3 and 4 related more to presentation than to governance  |
| 4.5       | Establishment and publication of eligibility rules for candidates for election together with due diligence assessment | Amendment to score definition for 4 to include a requirement for a dispute resolution mechanism<br><br>Change made for consistency with IPACS Benchmark, C5  |
| 5.4       | Respect principles of sustainable development and regard for the environment  | Amendment to score definition for 4 to include a requirement for a commitment to reducing greenhouse gas emissions<br><br>Amended to complement new indicator 5.5 on monitoring the environmental impact of events |

### 20.3 Additions to Background section

IFs were asked:

- Whether their mission and goals in their statutes were consistent with BUPGG 7.2
- Whether they sought to cooperate with government authorities/external partners as per BUPGG 7.2

### 20.4 Assumptions made in conducting moderation and calculating scores

- The reviews were based only on responses provided in the questionnaire, material on the relevant IF website and on any supplementary documents that IFs sent with the questionnaire; due to the tight timetable, and to ensure equal treatment of IFs, no meetings were held with IF staff after questionnaires were submitted
- Scores were based on Sections 2-6 of the questionnaire, excluding Section 1 (Background)
- Moderated scores were based on regulations that were in place on the day on which the questionnaire was reviewed – generally in January 2025 - credit was not given for planned future reforms. This had a negative impact on some scores but seemed the fairest approach and is consistent with the previous reviews
- The assessment acknowledged to some extent where the level of activity was proportionate to the resources of the IF (e.g., in terms of the approach to development programmes) but a modest size/budget should not excuse poor practice; inclusion of questions on staff numbers and IF revenue has enabled some additional analysis of IFs by size and scale
- The general approach was to use either information provided by the IF and/or what could be found on the IF website. The moderation team did not use online search or third-party websites to provide evidence, although IFs did cite them occasionally

See also pages 60-63 of ASOIF's [Fifth Review of IF Governance](#).