

IPACS SPORT GOVERNANCE BENCHMARK & GUIDELINES GLOSSARY

- The glossary consists of definitions of terms that are included in the “Definitions” sections of the 50 IPACS Benchmark guidelines.
- Terms are listed in alphabetical order.
- The final column shows the Recommendation(s) where the definition is used.
- Terms were defined in the context of the specific guideline; in some cases, terms may have a broader or different sense if used in another context.
- Use of terminology varies significantly between organisations and countries; the objective of the Benchmark guidelines is to explain the concepts; it is the concepts that are important rather than terminology; there is no intention in the production of the glossary to try to steer organisations towards standardising use of terms.
- The glossary is not intended to be a comprehensive set of the terminology used in sports governance.

Glossary A

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| Active athlete | An individual who competed regularly in the organisation's competitions, retiring no more than four years before the date of their first election to an athletes' commission or equivalent. | C7 |
| Agenda | The order of business for a meeting. | A9 |
| Allowances and financial benefits | Reimbursement and remuneration that officials and senior executives receive while fulfilling their duties (e.g. travel expenses, per diems for voluntary roles, salaries for paid positions). | A8 |
| Annual activity report | A document which describes the activities of the organisation over the course of a year in a consolidated report. | A6 |
| Anti-corruption | Refers to activities designed to prevent, detect and combat corruption. See also "Corruption". | B10, E3, E4 |
| Anti-discrimination rules | Rules that prohibit discriminatory treatment of persons or a group of persons based on certain protected characteristics. | D9 |
| Appropriate independent body | A number of bodies and mechanisms exist at domestic level where appeals against decisions by sports bodies can be heard; in international sport this will usually be the Court of Arbitration for Sport (CAS), an institution based in Switzerland under Swiss private law that is independent of any sports organisation which provides services in order to facilitate the settlement of sports-related disputes through arbitration or mediation by means of procedural rules adapted to the specific needs of the sports world (source: adapted from CAS website). | E7 |

Glossary A–C

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| Audit committee | A committee, ranging in size from a single individual in a small organisation to several individuals in a larger entity, with delegated authority from the governing body that provides oversight of the financial reporting process, the audit process, the company's systems of internal controls, compliance with laws and regulations and sometimes has additional functions; it leads on the appointment, compensation and oversight of the work of the external auditor (which provides an opinion on whether financial statements comply with applicable standards and laws); it is separate from any internal audit function. | E2 |
| Audit/monitoring process for use of distributed funds for development purposes | A process ensuring systematic and continuous collection and analysis of information about the progress of the organisation's development objectives/ activities. Such information analysis includes the assessment of the performance, of the financial expenditures and of the impact of development activities. The outcome of the process is the provision of useful elements for the decision-making of the organisation in relation to the evolution of those development activities before identified problems threaten the achievement of desired outcomes. | D3 |
| Awarding of main events | Decisions made by the designated authority in the organisation (e.g. general assembly, governing body or a committee with delegated authority) to allocate hosting rights for the events for which the organisation is the rightsholder. | E9 |
| Bidding requirements | The criteria set by a sports organisation for candidates that seek to host and organise the main events for which the organisation is the rightsholder; for example, there may be specific requirements in the field of safety, security and service at sport events. | E8 |
| Code of conduct | A document (or section of a document such as the Code of Ethics) that sets out the expected behaviour of individuals involved in the organisation. | B10 |

Glossary C

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| <p>Code of Ethics</p> | <p>(B1) A document that typically sets out the organisation’s ethical values and principles; within the Code or in separate, related documents (that may include Codes of Conduct) there will be rules and procedures to implement. Examples of topics to be covered in the document(s) are anti-corruption, standards of behaviour, obligation of loyalty, rules regarding gifts and invitations, conflicts of interest and more.</p> <p>(C10) A dedicated document outlining the organisation’s ethical standards, rules and procedures, including anti-corruption principles; examples of topics to be covered are standards of behaviour, obligation of loyalty, rules regarding gifts and invitations, conflicts of interests and more; other terms may be used or there may be another document with similar intended effect, such as a Code of Conduct. See also “IOC Code of Ethics”.</p> | <p>B1, C10</p> |
| <p>Commissions</p> | <p>Committees and commissions with defined scope of activity/terms of reference that report to the governing body.</p> | <p>A10</p> |
| <p>Competition officials</p> | <p>Referees or other roles that individuals from sports organisations take on that support the delivery of competition on the field of play.</p> <p>[Note: the definition is not included in full in the Benchmark Guidelines but the term “Competition officials” is referred to]</p> | <p>D1</p> |
| <p>Competition law/ anti-trust legislation</p> | <p>Domestic and transnational legislation intended to prevent the creation of cartels and monopolies that would damage the interests of consumers by reducing competition in the market; prominent examples of this type of legislation include European Union competition rules and anti-trust laws in the USA.</p> | <p>E5</p> |
| <p>Confidential reporting mechanism</p> | <p>A secure method for individuals to report any wrongdoing or activity that appears to violate the law or the organisation’s regulations, policies and procedures.</p> | <p>B4</p> |

Glossary C

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| <p>Control mechanisms</p> | <p>Formal policies and procedures to meet obligations of governance, fiduciary responsibility and due diligence; examples include accounting controls such as having an expenses policy and adopting a recognised accounting standard; governance controls include conflict of interest policies and many other measures covered within the Benchmark.</p> | <p>E3</p> |
| <p>Corruption</p> | <p>Corruption is a term referring to a number of offences which may be explicitly defined in some jurisdictions; examples of offences relating to corruption can include bribery, extortion, embezzlement, trading in influence, abuse of functions, fraud, money-laundering, collusion and “sextortion” (an individual extorting money or sexual favours under threat in exchange for something within their power to grant or withhold), among others.</p> <p>Guidance from the <u>United Nations Convention Against Corruption (UNCAC)</u>, which expands on the definition in the Guidelines: “The United Nations Convention against Corruption recognises that there is no single, agreed definition of corruption and acknowledges that it is a continuously evolving phenomenon that is affected by various factors. Legal frameworks can thus differ in their descriptions of corruption. Considering this, the Convention offers a list of universally agreed manifestations of corruption, leaving each State free to go beyond the measures set forth in the Convention.</p> <p>These measures are:</p> <ul style="list-style-type: none"> · Active bribery. The promise, offering or giving to a national public official, foreign public official and official of public international organizations of an undue advantage, in order to act or refrain from acting in matters relevant to official duties. · Passive bribery. The solicitation or acceptance by a national public official, foreign public official and official of public international organizations of an undue advantage, in order to act or refrain from acting in matters relevant to official duties. · Embezzlement. Theft or misappropriation of property, funds, securities or any other item of value entrusted to a public official in his or her official capacity. | <p>B10, E3, E4</p> |

Glossary C–D

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| | <ul style="list-style-type: none"> · Bribery in the private sector. Active or passive bribery by any person who directs or works, directly or indirectly, in any capacity, for a private sector entity. · Embezzlement of property in the private sector. Embezzlement by any person who directs or works, directly or indirectly, in any capacity, for a private sector entity. · Abuse of functions. Performance of, or failure to perform, an act in violation of the law by a public official in order to obtain an undue advantage. · Trading in influence. Abuse of a public official's influence with an administration, public authority or State authority in order to gain an advantage. · Illicit enrichment. A significant increase in assets of a public official that cannot reasonably be explained as being the result of his or her lawful income. · Money-laundering. The concealment of the origins of corruptly obtained money, often by means of transfers involving foreign banks or legitimate businesses. · Concealment. Hiding or continued retention of property that has resulted from corruption”. <p>The definition from the <u>Council of Europe Group of States against Corruption (GRECO)</u>: “‘Corruption’ means requesting, offering, giving or accepting, directly or indirectly, a bribe or any other undue advantage or prospect thereof, which distorts the proper performance of any duty or behaviour required of the recipient of the bribe, the undue advantage or the prospect thereof.”</p> | |
| Data protection laws | The legislation applicable to data protection that is in place in particular jurisdictions, such as General Data Protection Regulation in the European Union and the application of the Council of Europe Convention 108. | B8 |
| Development objectives | Objectives that may cover a range of desired outcomes, such as increasing the number of participants in the organisation's sport(s), increasing the number and quality of competitions taking place and increasing the number of people qualifying to become coaches or competition officials (referees or others). | D1 |
| Diversity (In this context) | Involvement in the organisation of people with a range of characteristics and backgrounds who are broadly representative of society at large. | C9 |

Glossary D–E

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| Due diligence assessment | A fact-based check of an individual's profile (or an event bid) against eligibility criteria, often performed by an independent person/committee and/or a specialist supplier; other terms used may include vetting or integrity checks. | C5, E8 |
| Education programme (In this context) | Educational information/courses offered that are designed to raise the level of knowledge of people involved in the activity of the organisation; in some cases educational work may lead to recognition and/or qualifications which are required at a particular level (e.g. qualifying as a judge for international competition); education programmes for athletes may include subjects that could help them in post-competition careers; and multi-agency social, educational, crime prevention and other community preventative social-educational projects designed to foster respect for fundamental rights and civil liberties, especially among supporters, sports associations, leagues and clubs as well as agencies responsible for safety, security and service at sports events. | D6 |
| Elections and non-staff appointments | Decision-making and advisory positions within an organisation, such as roles on the governing body, technical committees or disciplinary committees, which are not employed roles and are recruited via election or a defined appointment process. | C4 |
| Eligibility of athletes | Rules that determine whether or not athletes are permitted to enter competitions sanctioned (in the sense of approved or certified) by the organisation (e.g. minimum age, nationality requirements, achievement of a qualification standard, participation in events hosted by third parties). | E5 |
| Eligibility rules | Rules that set criteria to determine whether or not an individual can be elected/ appointed to a position in an organisation (e.g. the individual must not have been declared bankrupt, the individual must not already served the maximum number of terms). | C5 |

Glossary E–F

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| <p>Ethics committee</p> | <p>A committee of individuals with relevant expertise who have responsibility for some or all of the functions relating to the organisation’s Code of Ethics or equivalent rules, including on conflicts of interest (whether they are called the ethics committee or have another name); their functions will generally consist of some or all of the following:</p> <ul style="list-style-type: none"> · Drafting and updating the Code of Ethics (“overview function”) with final approval by the governing body or general assembly. · Providing guidance and/or education on ethical matters (“advisory function”), such as answering questions from members on the application of conflicts of interest rules. · Investigating alleged breaches of the Code of Ethics and recommending sanctions (“investigation/recommendation function”). · Passing judgement on alleged breaches of the Code of Ethics after due process and determining disciplinary sanctions (“disciplinary function”). · In smaller organisations the role of ethics committee may be delegated to an external independent body. | |
| <p>External audit</p> | <p>An examination of the organisation’s financial report carried out by a qualified external party, independent of the organisation; depending on the country where the organisation is incorporated, there may be minimum thresholds below which a defined independent “review” rather than a formal audit is sufficient to meet requirements.</p> | <p>A7, E3</p> |
| <p>Financial redistribution activity/use of distributed funds for development</p> | <p>Allocation of a proportion of the organisation’s financial resources to funding provided to members and/or other stakeholders who play a role in helping the organisation achieve its mission (often known as “solidarity” within the Olympic Movement); in some cases, the organisation may pay directly for goods and services for stakeholders rather than awarding grants; for many organisations, investment in development activity may be limited to staff time and expertise rather than funding.</p> | <p>D2</p> |

Glossary F–G

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| Financial report | One or more documents setting out the financial situation of an organisation at the end of a defined period of time (such as at the end of the financial year). The financial report includes as a minimum a balance sheet, an income statement, a statement of changes in equity, a cash flow statement, and notes listing significant accounting policies, plus any other explanation. | A7 |
| General Assembly | A meeting of the members (or shareholders) of an organisation, often held annually or biennially, which is the highest decision-making body with powers that may include voting on changes to statutes and electing individuals to the governing body; other names often used include Congress and Annual General Meeting (AGM). | A9 |
| General Assembly documents | These may include the notification to members about the meeting, proposals for statute and rule changes, reports from individuals, committees and departments, financial accounts, profiles of candidates for election and a wide range of other information. | A9 |
| Governing body | The most significant decision-making body below the General Assembly, usually including some individuals who are elected by voting members of the General Assembly; it may be known as the Executive Board, Board, Council or by another name; when there is both a Board and a larger Council that have different powers, there may be a judgement to make about whether one or both can be regarded as the governing body; any employees who are members of the governing body usually serve in an ex officio capacity, meaning that their governing body role ceases when they leave the employed post. | A5, A10, C1 |
| Inclusive sport | Sport activity that is proactively designed through the organisation's behaviour, actions and decision-making to enable people with different backgrounds, characteristics and identities to participate and feel valued; in some cases there may be different organisations responsible specifically for one or more disability disciplines in a sport. | D10 |

Glossary I

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| Independent person | An individual who is free of any connection to the sports organisation (at national and/or international level). | E1, E2 |
| Institutional information | Reports and activities related to the governance of the organisation, such as outputs and outcomes delivered (ideally linked to the strategy), key decisions and important changes. | A6 |
| Integrity education | Activity designed to raise the level of knowledge, understanding and judgement among participants on topics including anti-doping, match manipulation, anti-corruption, other forms of cheating, and safeguarding; having integrity “awareness” implies having relevant knowledge and understanding; the aim of integrity “education” is broader, enabling participants to reason and make decisions based on their knowledge. | D7 |
| Internal appeal mechanism | A defined, formal process by which an individual or entity can request a review of a decision made by the organisation that affects them (e.g. disciplinary sanctions and other decisions that affect the rights of individuals or entities, generally separate from the field of play rules); the review will be conducted by a separate body and different judges/adjudicators/arbitrators from those which took the original decision. | E7 |
| IOC Code of Ethics | <u>IOC Code of Ethics</u> (see latest version). See also “Code of Ethics”. | B1 |

Glossary I–K

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| <p>IOC Code of Ethics – conflict of interest rules</p> | <p>Rules Concerning Conflict of Interest Affecting the Behaviour of Olympic Parties, Article 2:</p> <ul style="list-style-type: none"> · Actual conflict of interest – An actual conflict of interest occurs when a person, acting alone or within an organisation, expresses an opinion or participates to a decision while this person is liable to be influenced by relations that the aforementioned person has, has had or is on the point of having with another person or organisation that would be affected by the person’s opinion or decision. An actual conflict of interest may occur irrespective of whether or not the person has declared the relevant interests. · Potential or perceived conflict of interest – A potential conflict of interest or perceived conflict of interest arises when the opinion or decision of a person, acting alone or within an organisation, could be reasonably considered as liable to be influenced by, relations that the aforementioned person has, has had or is on the point of having with another person or organisation that would be affected by the person’s opinion or decision. <p>Please also refer to the work done by IPACS Task Force 2 on conflicts of interest.</p> | <p>C8</p> |
| <p>IT security</p> | <p>Mitigating the risks for computer systems and information relating to accidental or unauthorised access, disclosure, modification, disruption, loss, use or deletion of data.</p> | <p>B8</p> |
| <p>Key stakeholders</p> | <p>Entities, groups or individuals that have an important interest in the activity of the organisation and are affected by it or can affect it themselves; typical examples for a sports organisation in addition to athletes may include members, any regional sub-units (continental, regional, local etc.); other types of stakeholders who should be consulted when needed may include volunteers, staff, event organisers, governments, civil society, suppliers, commercial partners and many more.</p> | <p>C7</p> |

Glossary L–O

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| Legacy programmes | Activity designed to bring lasting benefits for a local area after a sports event has come to an end, which may involve social, environmental, economic, crime-prevention and/or infrastructure development; examples may include new opportunities to participate in sport, increasing skills and capacity-building, studying towards qualifications that could increase employability, progress in anti-corruption and human rights standards, as well as better understanding among people from different backgrounds; developing multi-agency projects aimed at fostering mutual respect and dialogue between safety and security agencies/sports authorities, supporters and local communities; for some of the largest sports events, there may also be a legacy of physical infrastructure, such as sports facilities, in which case the future needs of the local area should take priority over the temporary demands of the sports event. | D8 |
| Member organisations | The organisations that are members of the larger body; for example, in the case of National Federations, the members may be sports clubs; some organisations may also have a category of membership for individuals. | A4, C10 |
| Minutes | A written record of the discussion at a meeting and decisions made, which those who attended are generally asked to approve as a true record. | A9 |
| Mission | The way in which the organisation will contribute to the achievement of the vision. | A3 |
| Officials | Governing body members (including senior staff if they are on the Board) and other key individuals who are appointed or elected. See also “Competition officials” and “Senior executives”. | A5, A8 |
| Olympic Movement Code on the Prevention of the Manipulation of Competitions | <u>Olympic Movement Code on the Prevention of the Manipulation of Competitions (OMCPMC)</u> – The Code published by the IOC. | B3 |

Glossary O–P

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| Open tenders | A process through which the organisation provides equal treatment, freedom of access and a transparent process for any company or group that meets appropriate criteria to submit a proposal to supply goods and/or services that the organisation seeks; the objective is to achieve the best value possible in procuring the goods or services; the organisation will either publish tender opportunities itself or make them available through recognised channels (e.g. public procurement portals). | E6 |
| Organisational structure | The organisation's internal structure is explained or depicted, showing the relationships between the various bodies/departments, including any employed staff and officials. | A2 |
| Personal integrity | Adherence to ethical principles, including honesty, openness, objectivity and acting as an example to others. | D7 |
| Policy | A statement of intent adopted by a governing body and to which the governing body commits itself. | B10 |
| Policy of zero tolerance | A commitment that no conduct which falls below accepted standards will be tolerated, implying that action will always be taken. | B9 |
| President | The presiding officer in the organisation, who chairs the governing body and represents the organisation in an official capacity; for the most part, it is not an employed role (although it may be remunerated) and may be recruited via election or a defined appointment process; other titles may be used, such as Chair; the President may have an executive, operational role (like a Chief Executive) or act in a non-executive capacity, leading the governing body, which oversees the executive team. | C1 |
| Protection scheme | Protective measures that can be put in place; while more advanced protection requires action from public authorities and/or other stakeholders, a sports organisation should ensure confidentiality/anonymity (as appropriate) of the individual who reports and/or the victim and prohibit retaliation. | B4 |

Glossary R–S

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| Right to a fair trial | When a person or entity is involved in proceedings where civil rights and obligations or a criminal charge is at stake, they have a right to a fair trial. It notably includes the right to be heard by an independent and impartial tribunal established by law. | E7 |
| Risk assessment | Identifying and evaluating opportunities and actual and potential risks that could impact the achievement of the organisation’s objectives followed by developing approaches to treat the risks in some way (mitigation, avoidance, transfer, acceptance); risks are often divided into categories for assessment, which may include financial, political, legal, reputational, human rights, security, sustainability, operational (e.g. health and safety) and others; specific risks frequently fall into more than one category; risks are usually ranked according to impact and likelihood of occurrence. | E4, E8 |
| Rules and regulations | Rules and regulations other than the Statutes which relate to the governance of the organisation, such as disciplinary regulations and specific policies. | A1 |
| Safeguarding | Action to prevent persons involved in the activities of the organisation suffering from all forms of harm, harassment, bullying, abuse and neglect. | B7 |
| Sanctioning events (in sense of approving or certifying) | Rules and an associated procedure through which the organisation gives official approval for a competition to take place in accordance with its regulatory role, using the organisation’s intellectual property (e.g. use of its field of play rules, any specific arrangements for the field of play; appointment of qualified officials; dates agreed; anti-doping testing in place); event hosts will also need to meet the organisation’s criteria, including for human rights and sustainability. | E5 |
| Secret ballot | A voting process (such as by use of paper voting forms or an electronic system) in which the choice made by the voter remains anonymous. | C3 |
| Senior executives | Senior staff and/or volunteers who have an executive role. See also “Officials” and “Competition officials”. | A8 |

Glossary S

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| Social responsibility programme within the UN Sustainable Development Goals framework | Activity designed to bring benefit to a part of society which would not otherwise have the opportunity to be involved in sport; through social responsibility activity, wider ethical considerations are taken into account as well as financial or performance-related objectives; the organisation may partner with public sector or civil society organisations. | D5 |
| Sport integrity | Moral and ethical principles underpinning sport, covering integrity of people, competitions and organisations; issues affecting sports integrity are those that make people doubt that sport is a true, fair and safe contest or that it is ethical; threats to sports integrity include abuse of function, cheating, match manipulation (gambling-related or other), doping and bullying and harassment, among others. Sports integrity encompasses the components of personal, organisational and competition integrity. | B5, D7 |
| Statutes | The Statutes (or equivalent document such as a Constitution or Articles of Association) of the organisation are its key governing document. | A1 |
| Strategic objectives | High-level goals or aims which can be divided into measurable targets, building towards the achievement of the organisation's mission. | A3 |
| Summary of reports/ decisions taken | Meeting minutes and/or a summary of key decisions from the meetings, plus information on any other important decisions taken by the organisation. | A10 |
| Sustainable development within the UN Sustainable Development Goals framework (In this context) | Taking full account of environmental issues in decision-making; incorporating environmental sustainability in business strategy in all areas, including operations, events, procurement, infrastructure and communications; the United Nations Brundtland Commission (1987) defined sustainable development as: “meeting the needs of the present without compromising the ability of the future generations to meet their own needs”. | D4 |

Glossary T–W

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| Term limits | Rules restricting the length of time that an individual can serve in one or multiple non-staff roles within an organisation, whether elected or appointed; the organisation may define a term as two, three or four years (or, more rarely, longer) and restrict the number of times an individual can be re-elected; restrictions may relate to consecutive terms, the total number of years served or a combination of both. | C6 |
| Third party risk | The potential risk to organisations from all reputational and legal perspectives, including their supply chain and other outside parties that provide products and/or services and may have privileged access (for example, risks relating to one of the organisation’s major sponsors or suppliers). | E10 |
| True and fair view | Expression used in a company's accounts by its auditors to say that the accounts are accurate and complete. It is normally considered to be achieved when the report complies with accounting principles set in either international or national standards, such as IFRS or Swiss GAAP FER. | A7 |
| Unethical behaviour | Behaviour that violates accepted moral norms, which may be defined or described in the organisation’s Code of Ethics and/or Anti-Corruption Code of conduct or policy. | B9 |
| Values | Intrinsic behaviours which are intended to be characteristic to the organisation; values should be appropriate to the mission and purpose. | A3 |
| Vision | An aspirational view of the future, which may be wider than the remit of the organisation itself. | A3 |
| Whistleblower | An individual who reports certain types of wrongdoing relating to an organisation, group or individual; definitions may vary depending on national legislation. | B4 |
| World Anti-Doping Code | The <u>World Anti-Doping Code</u> as published by the World Anti-Doping Agency (WADA). | B2 |

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