






UEFA NATIONAL ASSOCIATIONS GOVERNANCE FRAMEWORK

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In line with the explicit objective of the UEFA Statutes to “promote and protect ethical standards and good governance in European football” (Art. 2(1)(f)), on 27 September 2018 the UEFA Executive Committee approved a set of ten good governance principles as recommendations for UEFA’s member associations. It further decided to link these principles to HatTrick V incentive payments to encourage their full implementation.

The good governance principles have had a positive impact; there is increased awareness of the importance of setting high standards for governance at national association level. Governance is not static in nature but dynamic and it needs to evolve and adapt over time to ensure constant improvement. As the new HatTrick cycle starts in the 2024/25 season, this is an ideal opportunity to further build on good governance principles and propose a new governance framework for UEFA’s member associations. This situation was acknowledged by the participants of the first two editions of the UEFA Convention on the Future of European Football, held on 9/10 September 2021 and 9/10 November 2022.

The new UEFA governance framework for national associations (NAs) underlines UEFA’s ambition to provide practical guidance and support on governance to its NAs and sets robust governance standards for members. The framework is based on a self-assessment questionnaire to be completed by every NA each season during the HatTrick VI cycle (2024-28). The questionnaire covers five core sections: Democracy, Transparency, Integrity, Control mechanisms, and Policies and internal procedures.

In their self-assessment, the NAs determine whether they meet the requirements of each indicator. The indicators are divided into three categories: “developing”, “developed” and “advanced”. When a self-assessment is submitted, the UEFA administration reviews and evaluates it. A maximum of €100,000 is available to each NA for each season of the HatTrick VI cycle depending on their fulfilment of the requirements of the indicators. NAs that do not reach the required score for full funding can direct the unallocated funding to project(s) aimed at improving their score.

It is important to highlight that while UEFA strongly encourages the full implementation of the good governance principles described by this framework, the key principle of organisational autonomy must be preserved and respected. Furthermore, every NA operates in a specific regulatory context which may impose legally binding requirements affecting its capacity to adhere to some of the framework’s principles. This will of course be considered and reflected in the framework’s evaluation process.

QUESTIONNAIRE





Democracy

1.1. Checks and balances / separation of powers

Developing	<ul style="list-style-type: none"> » The statutes clearly define the powers and duties of each organ (congress/general assembly, executive committee/board, judicial bodies, administration and other bodies) which do not overlap or conflict with the powers and duties of other organs. » The congress/general assembly acts as the supreme and legislative body, while the executive committee/board acts as the strategic and oversight body. Judicial bodies fulfil their judicial functions independently and the administration acts as the operational and administrative body under the CEO/general secretary. » Members of the executive committee/board, independent bodies (judicial bodies and others) and the administration cannot be delegates at the congress/general assembly or members of any other NA body at the same time (with the exception of standing committees for executive committee/board members).
Developed	<ul style="list-style-type: none"> » Independent bodies are in place to ensure oversight of the NA's operations, including compliance with the applicable regulatory framework (e.g. audit and compliance committee, electoral committee, etc.). The members of these bodies are nominated/appointed by the executive committee/board through a selection process and ratified by the congress/general assembly. » The administration is protected from undue influence on operational matters and decisions, i.e. it runs the day-to-day operations of the NA under the leadership of the general secretary/CEO while being accountable to the executive committee/board, which provides strategic guidance and oversight.
Advanced	<ul style="list-style-type: none"> » The members of the independent bodies do not belong to any other NA body and they fulfil independence criteria (e.g. material/financial and personal independence, including the member's immediate family). » Members of the judicial and other independent bodies are subject to an eligibility check to ensure compliance with the applicable eligibility criteria, including the disclosure of any conflicts of interest. The eligibility check is carried out by, or under the supervision of, an independent body (e.g. electoral committee).

1.2. Membership and congress/general assembly

Developing	<ul style="list-style-type: none"> » The membership of the NA is clearly stipulated in its statutes, including the rights and obligations of members (in line with the UEFA Statutes (Art. 7 and 7bis) and the FIFA Statutes (Art. 13-14)). » Members are represented at the congress/general assembly by their delegates. » The statutes set out clear rules for the congress/general assembly regarding its powers and convening as well as for the agenda, documentation, elections, decision making and minutes. » An ordinary congress/general assembly is convened regularly (ideally once a year).
Developed	<ul style="list-style-type: none"> » The membership includes groups that are representative of domestic football (i.e. amateur football, professional/elite football and other stakeholders such as players, coaches, supporters, etc.) in line with the specific national context. » The statutes clearly stipulate the allocation of votes at the congress/general assembly.
Advanced	<ul style="list-style-type: none"> » No single football group (i.e. amateur football, professional/elite football or other stakeholders such as players, coaches, supporters, etc.) collectively holds over 50% of the votes at the congress/general assembly.



Democracy

1.3. Stakeholder involvement

Developing	<ul style="list-style-type: none">» Key stakeholders (e.g. regional associations, clubs, leagues, players, coaches, supporters) are represented in the NA's bodies and are consulted in the decision-making process when their interests are at stake.
Developed	<ul style="list-style-type: none">» Key stakeholders are recognised as members of the NA and are represented by delegates at the congress/general assembly.» Formal stakeholder consultation is guaranteed, i.e. through standing committees, ad hoc committees, working groups, etc.» The relationship between professional and grassroots football is formalised based on reciprocal responsibilities and activities.
Advanced	<ul style="list-style-type: none">» Partnerships and/or exchanges with other interest groups such as governmental institutions, NGOs and academia are in place.

1.4. Electoral process for the executive committee/board

Developing	<ul style="list-style-type: none">» Clear rules are in place regarding the electoral timeline, i.e. calling for elections, deadlines for submission of candidatures, announcement of candidates.» The eligibility criteria for candidates standing for election are exclusively defined by the statutes.» Calls for elections and eligibility criteria are communicated and published in advance.
Developed	<ul style="list-style-type: none">» An NA body (e.g. electoral committee) is in charge of checking and deciding on candidates' eligibility. The body's composition, scope and specific rules of procedure are stipulated in the statutes and/or regulations.» Rejected electoral candidates may file an internal appeal at a second-instance body (e.g. appeals committee) or at a duly constituted independent arbitration tribunal.
Advanced	<ul style="list-style-type: none">» The members of the body in charge of elections are independent, they do not belong to any other NA body and fulfil independence criteria (e.g. material/financial and personal independence, including the member's immediate family).» Electoral candidates go through an eligibility check to ensure compliance with the applicable requirements, including the disclosure of any conflicts of interest. The eligibility check is carried out by an independent body in charge of elections (e.g. electoral committee).» There are clear policies/rules on campaigning to ensure candidates standing for election are afforded balanced campaigning opportunities, including the facility for candidates to present their vision/programmes.» At least one member of the executive committee/board is independent (e.g. material/financial and personal independence, including the member's immediate family)



Democracy

1.5. Voting/election procedure

Developing

- » The statutes define the allocation of votes, including the number of voting delegates, and the majorities required to be elected.
- » Voting is open (e.g. raising of voting cards) unless the congress/general assembly decides otherwise.
- » The statutes and/or regulations regulate the voting procedure (ballot papers, ballot box, casting of ballots, count and declaration of results).
- » Elections are carried out by secret ballot.

Developed

- » The election results (i.e. number of votes per candidate) are published.

Advanced

- » The election procedure is carried out by, or under the supervision of, an independent body in charge of elections (e.g. electoral committee), the duties of which are defined in the statutes and/or regulations.
- » Candidates for the position of president have equal opportunities to make presentations to the delegates at the congress/general assembly before the election.

1.6. Term limits for the executive committee/board

Developing

- » Term limits are in place with a maximum of 12 consecutive years (e.g. 3 x four-year terms) in the same role.

Developed

- » Term limits are in place with a maximum of 3 x four-year cumulative terms (i.e. whether consecutive or not) in the same role.

Advanced

- » Executive committee/board members are not allowed to form a business relationship with the NA for a period of at least one year after the end of their mandate.



Democracy

1.7. Gender representation on the executive committee/board

Developing

- » There is at least one female member on the executive committee/board.

Developed

- » There are rules/policies/targets in place regarding gender balance.

Advanced

- » Female representation is at least 25%.

1.8. Gender representation in other bodies (standing committees, judicial bodies, other bodies)

Developing

- » There is at least one female member in the majority of the NA bodies.

Developed

- » There are rules/policies/targets in place regarding gender balance on all NA bodies.

Advanced

- » Female representation in the majority of the NA bodies is at least 25%.
- » At least 25% of the bodies are chaired by a woman.



Democracy

1.9. Judicial bodies, other independent bodies and arbitration

Developing

- » The statutes list the judicial and other independent bodies (e.g. electoral committee). The responsibilities and composition of these bodies, as well as clear rules on appointments and the required qualifications, are stipulated in the statutes and/or regulations.
- » The members of judicial and other independent bodies cannot belong to any other NA body or the association's administration.
- » Decisions can be challenged through internal appeal mechanisms (i.e. appeals committee).
- » Disputes of a national dimension arising from or related to the application of the NA's statutes, regulations, directives and decisions are referred in the last instance (i.e. after the exhaustion of all channels within the NA) to an independent, impartial court of arbitration, which shall definitively settle the dispute to the exclusion of any ordinary court, unless expressly prohibited by the prevailing national legislation.
- » Disputes of an international dimension arising from or related to the statutes, regulations, directives or decisions of FIFA or UEFA may only be submitted to the Court of Arbitration for Sport (CAS) in the last instance, as specified by the statutes of both FIFA and UEFA.

Developed

- » Members of judicial and other independent bodies are nominated/appointed by the executive committee/board through a selection process and ratified by the congress/general assembly.
- » The members of judicial and other independent bodies are independent and do not belong to any other NA body.

Advanced

- » Members of judicial and other independent bodies are subject to an eligibility check to ensure adherence to the applicable eligibility criteria, including the disclosure of any conflicts of interest, and the relevant independence criteria (e.g. material/financial and personal independence, including the member's immediate family).
- » The eligibility check is carried out by an independent body (e.g. electoral committee).
- » Members of judicial and other independent bodies are not allowed to form a business relationship with the NA for a period of at least one year after the end of their mandate.



Democracy

1.10. Standing Committees

Developing

- » The statutes list the standing committees (advisory bodies to the executive committee/board in areas that are not covered by the administration). Their main responsibilities and composition are stipulated in the statutes and/or regulations.
- » There are clear rules regarding the appointment and required qualifications of standing committee members.
- » A formal mechanism/procedure ensures appropriate reporting by the standing committees to the executive committee/board.
- » Depending on the NA's needs and specific local context, standing committees cover the following areas, provided these are not already dealt with by the administration: competitions, grassroots, women's football and finance.

Developed

- » Each standing committee has an approved work plan and meeting schedule.

Advanced

- » External experts are included in the composition of standing committees.
- » The implementation of work plans and the standing committees' performances are monitored and evaluated by the executive committee/board on a regular basis.

1.11. Social dialogue

Developing

- » The minimum requirements for standard player contracts (as unanimously agreed by the 36th Ordinary UEFA Congress in Istanbul on 22 March 2012) are fully adhered to and implemented.
- » A national dispute resolution chamber is in place with equal representation of clubs, players and coaches in line with the minimum standards for an independent, duly constituted arbitration tribunal as set out by FIFA Circular 1010 of 20 December 2005.

Developed

- » Where professional football exists, formal processes are in place to discuss and advise on professional football matters with representatives of the NA, the league(s), clubs and players.
- » Cooperation is based on mutually agreed objectives.

Advanced

- » Some decision-making powers are delegated to professional football.



Transparency

2.1. Statutes, rules and regulations

Developing	» The latest version of the statutes is available on the NA website.
Developed	» The NA's regulations (e.g. organisational regulations, competition regulations, disciplinary regulations, etc.) are published on the website.
Advanced	» The NA's publications, policies, reports, anti-doping rules and invitations to tender are published on the website, including the latest version of the statutes translated into English. » The dates of the approval of amendments to the statutes and regulations are referenced.

2.2. Organisational structure, organisation chart of staff, elected officials, committee structures and other relevant decision-making bodies

Developing	» The organisational structure (list of bodies, i.e. executive committee/board, standing committees, judicial bodies, etc.) is published on the NA website.
Developed	» An organisation chart of the administration is published, outlining the main divisions.
Advanced	» A detailed organisation chart is published with information on the composition and duties of the different bodies.



Transparency

2.3. Vision, mission, values and strategic objectives

Developing

- » The NA has a clear, written strategy which has been approved by the executive committee/board and/or congress/general assembly.
- » The strategy sets out the NA's vision, mission, values and strategic objectives and outlines the key strategic actions and initiatives for the next three to five years.
- » The NA communicates progress made in relation to the strategy in its annual report and to congress/the general assembly.

Developed

- » The strategy is published on the NA's website and monitored and evaluated at least annually.
- » The NA has a strategy implementation plan and/or annual business plan; this provides clear evidence of strategy implementation.

Advanced

- » The strategy features SMART (specific, measurable, achievable, relevant and time-bound) objectives.
- » The strategy implementation plan and/or annual business plan is translated into departmental plans and reflected in employees' individual objectives.
- » The NA uses strategy monitoring and evaluation tools to measure performance against targets; this evaluation is transparently reported.

2.4. A list of all NA members with basic information on each

Developing

- » A list of NA members (e.g. regional associations, clubs, leagues, etc.) is published on the NA website

Developed

- » Up-to-date contact details of all NA members are published on the NA website.

Advanced

- » Additional information about NA members (e.g. history, representatives, year of affiliation) is easily accessible on the NA website.



Transparency

2.5. Details of elected/appointed officials with biographical information

Developing

- » The names and positions of elected/appointed officials are published on the NA website.

Developed

- » Biographical information on the president, general secretary/CEO and members of the executive committee/board is published on the NA website.

Advanced

- » Full details of all elected/appointed officials (including for standing committees, judicial bodies and senior administration staff) are published on the NA website with additional data and explanations, including information on terms of office (number of years).

2.6. Annual activity report, including institutional information

Developing

- » The annual activity report is communicated to NA members and some news published on the NA website.

Developed

- » The NA website publishes the latest annual activity report and regular updates on institutional affairs (e.g. projects, elections, etc.).

Advanced

- » At least the three most recent annual reports are published and easily accessible on the NA website.



Transparency

2.7. Annual financial reports

Developing

- » Financial information, including details of assets, liabilities, income and expenditure, is communicated to NA members.

Developed

- » Externally audited financial reports (i.e. balance sheet, income statement, cash flow statement) are published on the NA website.
- » The financial reports identify the main sources of revenue, including ticketing, commercial income and any public funding.

Advanced

- » The published financial reports provide detailed information and include additional or supporting data.
- » A repository of financial reports, including at least the three most recent years, is published and easily accessible on the NA website.

2.8. Allowances and financial benefits of elected officials

Developing

- » The compensation for elected officials is itemised in the financial report.

Developed

- » The individual compensations for the NA's President and General Secretary are published.

Advanced

- » A detailed overview of the different types of compensation for elected officials, i.e. salary, bonus, allowances and other benefits, is provided in the financial report.
- » All aspects of compensation for elected officials are subject to a yearly benchmark and audit declaration.



Transparency

2.9. Congress/general assembly agenda with relevant documents

Developing

- » The agenda is published before the congress/general assembly and the main decisions taken are published afterwards.

Developed

- » The congress/general assembly is livestreamed.

Advanced

- » The minutes of the congress/general assembly are published.
- » A repository of the minutes and recordings of congresses/general assemblies is easily accessible on the NA website.

2.10. A summary of reports/decisions taken during executive committee/board meetings, as well as the decisions of judicial bodies and all other important decisions of the NA

Developing

- » The main decisions of the executive committee/board are published, subject to confidentiality.

Developed

- » A summary of the decisions of judicial bodies is published, subject to confidentiality (e.g. cases involving minors).

Advanced

- » There is a dedicated section of the NA website regarding executive committee/board meetings.
- » There is a dedicated section of the NA website listing full rulings issued by judicial bodies, subject to confidentiality (e.g. cases involving minors).



Transparency

2.11. Hiring process for staff

Developing

- » The NA's hiring process is governed by rules and procedures.

Developed

- » Staff are recruited based on an open, clear hiring process that ensures that the most competent candidates are selected while taking into account diversity criteria in the broadest sense (gender, age, background, etc.).
- » Vacancies are publicly advertised.

Advanced

- » The hiring process is formalised and transparently communicated in a special 'careers' section of the NA's website.





Integrity

3.1 Integrity Officer

Developing

- » The NA appoints an integrity officer whose main duties are stipulated in Annexe A (Art. A. 2) of the HatTrick VI regulations.

Developed

- » The position of integrity officer focuses on combatting match-fixing and implementing integrity-related activities. The role is protected against undue influence in the NA (by a direct reporting line to the general secretary).
- » The NA ensures that the integrity officer delivers regular further education activities to broaden knowledge of integrity-related matters.

Advanced

- » The NA employs additional personnel to support the work of the integrity officer.

3.2 Legal framework and implementation

Developing

- » The NA's disciplinary/ethics provisions cover match-fixing, bribery, corruption, betting, the duty to report and strict liability.
- » As far as possible within the legal context, the NA does not apply a statute of limitations to match-fixing, attempted match-fixing or any other form of corruption linked to match-fixing.
- » The NA applies the 'comfortable satisfaction' standard of proof in match-fixing cases.
- » The NA affirms that match-fixing conduct will be met with strong, dissuasive sporting sanctions such as lifetime bans, deduction of points, relegation and/or exclusion from competition.

Developed

- » The NA has adopted a provision in its disciplinary code/regulations which is modelled on the content of Art. 12 of the UEFA Disciplinary Regulations (2022 edition).
- » The members of the judicial body dealing with integrity matters have received at least one training session on investigating and countering match-fixing as well as the corresponding jurisprudence.
- » The NA has a specific policy in place to systematically request FIFA and/or UEFA to extend the sanctions the NA has imposed to have worldwide effect (in accordance with Art. 66 of the FIFA Disciplinary Code and/or Art. 74 of the UEFA Disciplinary Regulations).

Advanced

- » The members of the judicial body dealing with integrity matters regularly receive training on investigating and countering match-fixing as well as the corresponding jurisprudence.
- » The NA includes a specific admission criterion in its competition regulations, declaring clubs ineligible for competitions if they have been definitively sanctioned by a disciplinary body or national court for any activity aimed at arranging or influencing the outcome of a match or competition.
- » The NA has club licensing regulations in place that include provisions to prohibit individuals from becoming/remaining an owner of a club if they are the subject of a criminal conviction and/or ban by a sporting body. A system to check prospective as well as current owners has been established.



Integrity

3.3 Confidential, anonymous, accessible reporting

Developing	<ul style="list-style-type: none"> » The NA establishes a secure information gathering system to allow players, referees, officials and members of the public to report match-fixing and other integrity-related concerns and regularly informs its stakeholders on how and where to report (e.g. through flyers, briefings, media campaigns, etc.).
Developed	<ul style="list-style-type: none"> » The NA implements a reporting system through a confidential, secured platform which allows communication with the NA in a non-attributable/anonymous way that does not disclose identity or personal information. » The NA website has a section dedicated to confidential reporting.
Advanced	<ul style="list-style-type: none"> » The NA offers numerous methods of reporting (email address, toll-free number, webform, secure system, mobile app) and has an internal process in place to efficiently handle any confidential reports received.

3.4 Awareness, education and prevention

Developing	<ul style="list-style-type: none"> » A basic education programme is run to increase awareness of the risks of match-fixing and the related reporting requirements for local football stakeholders. The NA delivers at least one training session per year for individuals from the following groups: national teams, referees, adult and youth players, coaches and club officials of domestic clubs. » The NA supports and implements UEFA's integrity education programmes and directives for clubs and players at a local level as well as for national teams participating in UEFA competitions.
Developed	<ul style="list-style-type: none"> » The NA interacts annually with various stakeholder groups on awareness-raising and prevention issues and uses different methods to implement its education programme. » The NA evaluates and improves its education programme on a yearly basis and has a system in place to keep track of contacts with individuals.
Advanced	<ul style="list-style-type: none"> » The groups to be addressed are identified based on tangible factors such as at-risk teams, clubs or leagues, the competition calendar, seniority and existing know-how. The NA can interact with individuals from the majority of the groups concerned. » The NA regularly informs UEFA about the groups and individuals addressed.



Integrity

3.5 Monitoring, intelligence and investigations

Developing	<ul style="list-style-type: none"> » The NA monitors its domestic matches covered by the UEFA Betting Fraud Detection System (BFDS) and deals with information and alerts received from UEFA and other sources (law enforcement, whistle-blowers, betting fraud alerts, media claims, other partners). » The NA regularly and proactively updates UEFA on local match-fixing investigations, prosecutions for corruption and related disciplinary proceedings and criminal activities in football.
Developed	<ul style="list-style-type: none"> » In addition to the matches and competitions monitored by the UEFA BFDS, the NA scrutinises other matches and competitions through separate betting monitoring services to at least the third tier of its domestic competition. » The NA has an alert, triage and analysis process in place through which incoming information is analysed and securely handled and from which further investigative leads can be developed. » The NA has established clear protocols and processes for the judicial body with competence for match-fixing cases, as well as for the integrity officer, in order to determine and assign the various responsibilities for match-fixing investigations. » The individuals responsible for gathering intelligence and conducting investigations have a professional background in their respective fields or have received training in these areas at least once during their professional career.
Advanced	<ul style="list-style-type: none"> » In addition to the matches and competitions monitored by the UEFA BFDS, the NA monitors other matches and competitions through separate betting monitoring services to at least the fourth tier and youth competitions, i.e. all betting relevant competitions, i.e. competitions that are offered on the betting markets. » The intelligence gathered is used to develop risk assessments and to identify at-risk clubs, trends in corruption and the potential evolution of criminal activity. » The NA employs experts in the fields of betting monitoring, intelligence and investigation such as betting and intelligence analysts and investigators.

3.6 Stakeholder engagement

Developing	<ul style="list-style-type: none"> » The NA recognises the need to cooperate and exchange information and expertise and is planning, or has established, a basic line of contact with individuals from the following stakeholder groups: the state authorities, including the police and state prosecutors; gaming authority/regulator; locally licensed betting operators; other sports associations; national platform (if any). » The NA encourages the competent state authorities to sign and ratify the Council of Europe Convention on the Manipulation of Sports Competitions (the Macolin Convention) as well as any other international conventions that aim to fight corruption in sport. The NA also actively advocates the recognition of 'sporting fraud' as a criminal offence under national law.
Developed	<ul style="list-style-type: none"> » The NA has a good working relationship with local stakeholders, especially the police and state prosecutors, and frequently cooperates and exchanges information with the state authorities (weekly, monthly or yearly) especially with regard to risk assessments and/or initiating proceedings and coordinating action.
Advanced	<ul style="list-style-type: none"> » Clearly documented processes and mechanisms have been established by the state authorities and the NA to share information, initiate investigations and conduct proceedings on match-fixing. The NA regularly explores opportunities to enhance cooperation with local authorities and create/maintain a working national platform.



Control mechanisms

4.1. Ethical matters	
Developing	<ul style="list-style-type: none">» There is a judicial body to deal with and adjudicate on ethical matters.» The composition, scope and specific rules of procedure of the judicial body dealing with ethical matters are described in the statutes and specific regulations.» There are clear rules regarding the appointment and the required qualifications of the members of the judicial body.
Developed	<ul style="list-style-type: none">» The members of the judicial body dealing with ethical matters are independent and do not belong to any other NA body.
Advanced	<ul style="list-style-type: none">» Prior to being appointed, members of the judicial body responsible for dealing with and adjudicating on ethical matters are subject to an eligibility check to ensure compliance with the defined eligibility criteria, including the disclosure of any potential conflicts of interest, and relevant independence criteria (e.g. material/financial and personal independence).» The eligibility checks are carried out by an independent body (e.g. electoral committee).» The NA has a well communicated, non-retaliatory whistle-blower policy with oversight and, when necessary, investigations conducted by an external person.

4.2. Internal audit and compliance matters	
Developing	<ul style="list-style-type: none">» Audit and compliance matters are addressed internally, dealt with by a dedicated person or persons in the administration.
Developed	<ul style="list-style-type: none">» Audit and compliance are established functions in the NA, designed to ensure adequate handling of regulatory risks and the monitoring and evaluation of the internal control environment.
Advanced	<ul style="list-style-type: none">» The NA has an audit and compliance committee with a clear composition, and defined appointment process and scope.» The members of the audit and compliance committee must observe specific selection criteria, including the disclosure of conflicts of interest.



Control mechanisms

4.3. Accounting control mechanisms and external financial audit

Developing	<ul style="list-style-type: none">» The NA has some internal accounting control mechanisms, such as double entry accounting, reconciliation and restricted access to the accounting system.» An external financial audit is conducted once a year with the auditor appointed by the congress/general assembly.» The financial statements, auditor's report and budget are approved/acknowledged by the congress/general assembly.
Developed	<ul style="list-style-type: none">» There are formal accounting controls in place, such as dual or triple signatures required for larger amounts.» An external financial audit is conducted once a year and the results published.
Advanced	<ul style="list-style-type: none">» The accounts are audited in accordance with International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP) or equivalent.» The external auditor is changed at least every four years.

4.4. Accountability

Developing	<ul style="list-style-type: none">» There is a clear definition of roles and responsibilities across the NA.» The four-eyes principle is applied for managerial and strategic decisions as well as for contracts of critical value (reasonable thresholds for contracts to be defined by the NA).
Developed	<ul style="list-style-type: none">» The organisation has a process in place to provide evaluation and feedback.» Signatory rights are regulated and the four-eyes principle applies for all key managerial and strategic decisions and main contracts (reasonable thresholds for contracts to be defined by the NA).
Advanced	<ul style="list-style-type: none">» The NA uses multiple forms of feedback, monitoring and evaluation to assess the efficiency of processes and performance of staff.» The application of the four-eyes principle is clearly defined. There are specific rules on what needs to be approved, by whom and how.



Control mechanisms

4.5. Risk management and internal audit

Developing	<ul style="list-style-type: none">» The NA identifies the main risks and regularly updates this information.» Risk management is mainly applied on an ad hoc basis with limited standardisation.
Developed	<ul style="list-style-type: none">» A risk management framework exists with documented risk management principles.» Key risk indicators are used for major risks.» The risk management process is monitored and reviewed for continuous improvement.» The risk management process constitutes the basis of an internal audit plan.
Advanced	<ul style="list-style-type: none">» A fully defined, sophisticated risk management procedure is in place and is applied at least annually.» An internal audit plan is in place, aligned with the NA's strategy, objectives and risks.» Reports and conclusions are presented to the executive committee/ board and/or congress/general assembly on a regular basis.» The NA has fully implemented the 'Three Lines of Defence' model, with an internal audit providing independent, objective assurance at the third line of defence.

4.6. Tender processes for procurement contracts (other than events)

Developing	<ul style="list-style-type: none">» Open tenders are organised for major procurement contracts.» Basic procurement rules are in place (e.g. requirement for three bids for contracts).
Developed	<ul style="list-style-type: none">» Procurement regulations have been formalised with clear rules on criteria and timelines.
Advanced	<ul style="list-style-type: none">» The NA ensures full transparency, including the criteria used, decision-making justifications (e.g., scoring bid proposals) and the publication of major appointments.



Control mechanisms

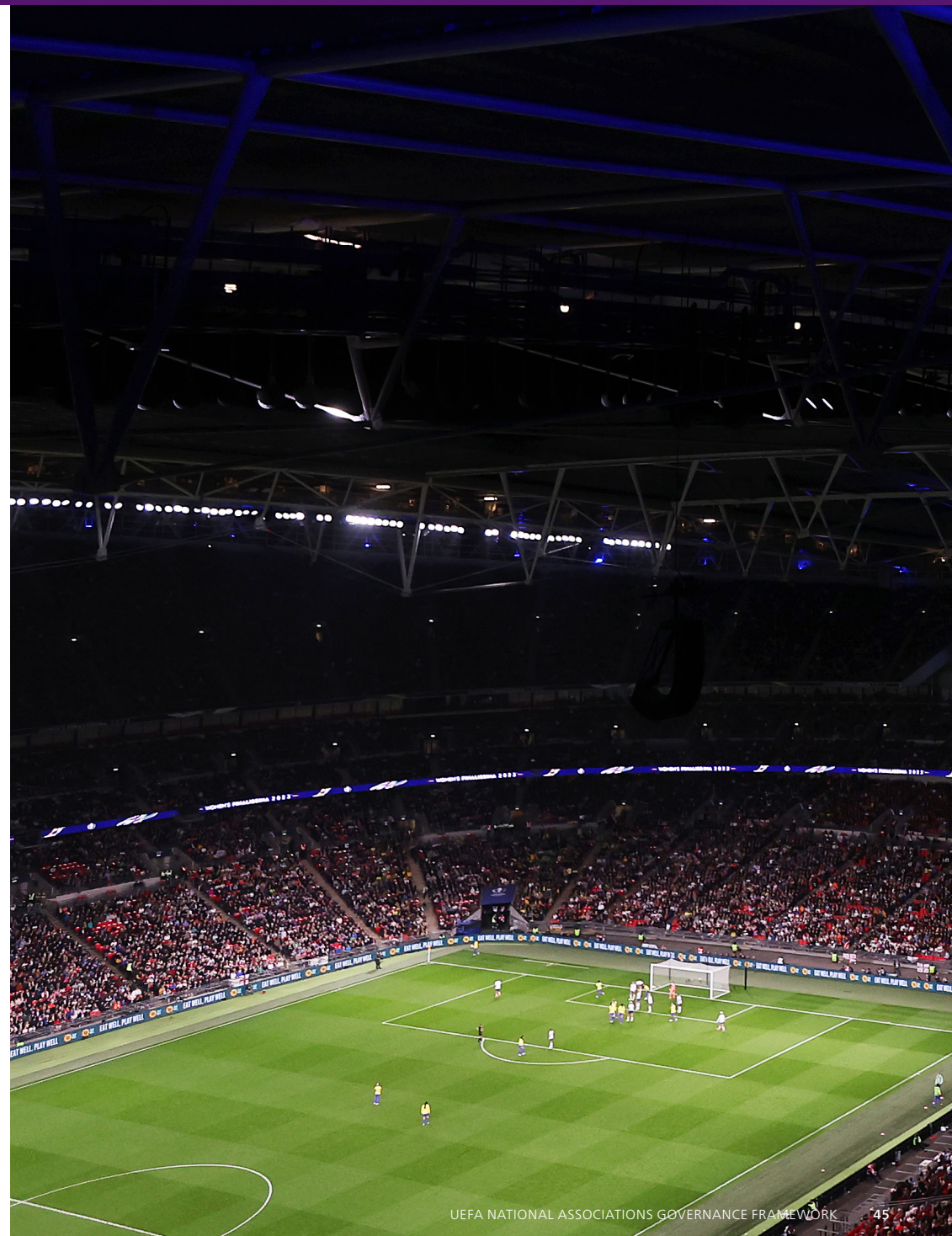
4.7. Conflict of interest	
Developing	<ul style="list-style-type: none">» The NA requires individuals to declare their interests and those of their immediate family where appropriate.
Developed	<ul style="list-style-type: none">» The NA's conflict of interest rules differentiate between actual, potential and perceived conflicts of interest and illustrate these definitions by providing specific examples.» The organisation maintains an up-to-date conflict of interest register and implementation of the conflict of interest rules is actively monitored.» Individuals in the NA are given training and specific advice about conflicts of interest.
Advanced	<ul style="list-style-type: none">» The NA sanctions individuals who breach the rules (e.g. not declaring a relevant interest).» The NA has mandatory conflict of interest training to be completed by all employees and committee members.» The NA publishes information about the conflict of interest rules in sports event bid documentation.

4.8. Budgeting and financial monitoring	
Developing	<ul style="list-style-type: none">» The NA operates with project budgets that offer minimal detail and monitors project expenditure on an occasional basis.
Developed	<ul style="list-style-type: none">» The NA operates with project budgets that contain sufficient levels of granularity and regularly monitors actual against estimated performance.» The NA prepares accurate reports and regularly provides the relevant body with budgetary updates, explaining any major deviations from the budget.
Advanced	<ul style="list-style-type: none">» The NA investigates and takes appropriate action on significant deviations.» The NA collects and records relevant information from internal and external environments to assist in future budget preparation.



Policies & Internal-procedures

- » Anti-match fixing
- » Doping
- » Safeguarding/harassment/abuse
- » Data protection/IT security
- » Sustainability
- » Procurement
- » Bribery/corruption (incl. conflicts of interest, hospitality, gifts, etc.)/money laundering/fraud
- » Staff regulations
- » Discrimination/racism
- » Gender balance/diversity and inclusion
- » Bidding
- » Public affairs
- » Code of conduct
- » Human rights
- » Travel and compensation
- » Other (please specify)





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WE CARE ABOUT FOOTBALL
