

Services delivered to international sports federations

By our International Institutions & Donor Assurance (IIDA) group in BDO LLP (UK)

www.bdo.co.uk/en-gb/services/advisory/international-institutions-and-donor-assurance

01 Reviews of the use of funds

We review the use of the funds provided by sporting federations to different members / countries / national committees / local federations. If there are specific funding programmes and regulations, we verify the adherence of the different recipients to the specific regulations.

Some sporting federations do not have any specific regulations for the funding given, but they still want to know if their members have used the funds properly and in these cases we normally carry out the review based on best practice recommendations.

These reviews are carried out either onsite or remotely. Each sport federation has different agreed-upon procedures that they ask us to perform. In general, the agreed-upon procedures involve the following checks:

- ▶ Verifying that the appropriate supporting documentation is maintained for each expenditure claimed for funding (invoices, contracts, bank statements, receipts, proof of delivery, employment contracts etc.)
- ▶ Reviewing the procurement procedures in place and ensure the best value for money option was chosen and a fair and transparent procedure was applied.
- ▶ Ensuring that the expenditure claimed relates to the project/programme being funded.
- ▶ Where the members / countries / national committees / local federations transfer the funding to subsequent recipients, reviewing the monitoring system that they have in place to ensure that the subsequent recipients are using the funds in line with the project / programme regulations.

We carry out these reviews on a global scale, and our outputs are submitted in different languages as required e.g. English, French, Spanish.

Consistency in the quality of the deliverables is a key requirement for these reviews regardless of which country the review is undertaken in. We have various local teams who specialise in these types of reviews and are able to provide local context, but at the same time we have a central management team in place in the IIDA group and all assignments are managed centrally and the deliverables are reviewed centrally to ensure consistent high quality.

The deliverable normally consists of a report detailing the findings identified during the reviews as well as recommendations for improvement. For some sporting federations, an action plan is also provided to the members / countries / organisations / local federations to be used as a basis to implement the recommendations raised.

02 Support to sports federations in implementing recommendations

We provide assistance to members / countries / national committees / local federations to implement recommendations as per action plans stemming from our reviews. We normally carry out an assessment of the organisation's controls in place (more detailed than during the agreed upon procedures reviews) and discuss the implementing steps that they need to take.

We provide the members / countries with a roadmap / checklist so that they work on the specific actions to implement, assigning responsibilities to various parties with specific deadlines. We also carry out follow up visits in order to assess the status of implementation of recommendations. At the end of the assignment, an updated action plan is provided listing the status of implementation of each recommendation as well as any further steps to be taken.

Where some members / countries have restricted funding, the implementation progress is key in order to resolve the funding status. We can provide an implementation tool whereby the progress is tracked by the sporting federation as well as the respective member / country on a live basis, and therefore any decisions on funding can be made in a timely manner.

03 Regular expenditure monitoring

Where members / countries / national committees / local federations have weak internal controls in place, some sporting federations do not want to give significant funding without a regular monitoring of expenditure.

We then normally do weekly reviews of expenditure whereby we check the supporting documentation or review the procurement procedures carried out prior to the expenses being approved for funding.

This monitoring can also be carried where there is a restricted funding status as mentioned above.

04 Preparation of financial guidelines and training

We prepare financial guidelines for members / countries / national committees / local federations to follow in order to abide by the different funding regulations.

These cover an array of topics such as cash and bank management, procurement procedures, accounting system and eligibility rules for expenditure. In these guidelines we provide examples of financial templates to use and best practice case studies.

These financial guidelines can be used as part of training sessions or workshops organised to support the members / countries in ensuring that the funding is used according to the sporting federation's requirements and therefore avoid any findings or restricted funding.

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The International Institutions and Donor Assurance (IIDA) Group, which specialises in providing services to international institutions and donors, has over 40 years' experience in providing services to these organisations, including financial and systems audits, certifications, internal control assessments, technical assistance and consultancy services in countries throughout the world.

We work together with strong local firms in the BDO global network as well as with a large network of highly qualified and experienced local experts, which gives us truly global reach and strengthens our technical capability in contextualising the requirements of each project.

The IIDA Group includes 10 partners and a team comprising over 300 highly experienced auditors and support staff based in our London headquarters and in nine satellite offices across Africa, Asia and the Caribbean (referred to as International Funding Institution offices or "IFI" offices).

Our specific experience in the sector has been gained over many years of assurance and advisory work for a wide variety of international institutions and donors as detailed in the below diagram.

BDO INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE GROUP

2022 WORLDWIDE COVERAGE: **4,951** ASSIGNMENTS DELIVERED IN **175** COUNTRIES | SERVICES PROVIDED TO OVER **87** CLIENTS IN THE SECTOR¹ | **91** LANGUAGES SPOKEN | **53** NATIONALITIES

¹ Our clients include multilateral and bilateral agencies, organisations, private trusts / charitable foundations and international NGOs.

BDO INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE GROUP

40+ YEARS' EXPERIENCE PROVIDING DONOR ASSURANCE AND ADVISORY SERVICES

300+ STAFF **10** PARTNERS **63%** FEMALE REPRESENTATION¹

9 IFI OFFICES SPECIALISING IN DONOR SERVICES²

¹ Female representation within IIDA Group.

² Our International Funding Institution (IFI) offices are located in Africa, Middle East, Asia and the Pacific, Latin America and the Caribbean.

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