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Elements and dimensions of FIFA compliance programme

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Abstract

FIFA's comprehensive "Compliance Programme" helps to build transparency, foster ethical behaviour, identify risks, define policies and create procedures. FIFA developed a comprehensive compliance programme for the FIFA World Cup to build transparency, foster ethical behaviour, identify risks, define policies, create transparency, foster ethical behaviour, identify risks, define policies and create procedures. FIFA provides compliance information, guidance and training to employees, committee members and other members of the FIFA family, directly inspired by FIFA 2.0 and its primary ambition to build a stronger institution. Launched in December 2017, the revised FIFA Code of Conduct defines both FIFA's core values and the compliance responsibilities of its employees and the wider association. The code sets out clear rules and guidance for FIFA team members, placing their obligations within the context of FIFA's values and commitment to conducting business with integrity. Following the launch of the revised Code of Conduct, FIFA launched a new set of guidelines tailored to FIFA's business on specific compliance topics: anti-bribery and corruption, conflicts of interest, gifts and hospitality, international trade controls and reputational risk. The Third FIFA Compliance Summit, a five-day online event, provided a platform to "highlight the necessity of integrating compliance into decision-making processes. The FIFA Compliance Handbook is a practical, interactive and easy-to-use PDF document for member associations and other sports stakeholders that outlines the basic principles and benefits of implementing compliance guidelines. Stakeholders will be able to develop their individual compliance programmes by extracting the parts they need from the handbook, depending on where they are on their compliance journey. In order to reach its member associations, FIFA also launched a variety of different international initiatives and partnerships to strengthen good governance and compliance, including a compliance handbook which facilitates the implementation of a compliance program at a national level. The compliance program follows the classic three-line model of defense: establish processes, tools, and guidelines; embed leadership, training, objectives, and decision-making.; and evaluate auditing, monitoring and reporting, and testing. FIFA's Audit and Compliance Committee consists of independent members, all of whom are subject to integrity and background checks. The committee oversees the newly established compliance department. A confidential whistle-blower system was established to encourage a culture of speaking up when things look amiss. Special attention was paid to income-generating activities, such as media rights, sponsorships, and ticketing.

Keywords: FIFA, compliance programme, FIFA world cup, compliance information, compliance guidance, compliance training, compliance policies, procedures and controls, FIFA code of conduct, compliance reporting mechanism, FIFA compliance summit, FIFA compliance handbook

Introduction

FIFA's comprehensive "Compliance Programme" helps to build transparency, foster ethical behaviour, identify risks, define policies and create procedures. FIFA's Compliance Programme includes:

- Creation of a dedicated Compliance team with clear roles and responsibilities
- Reporting to senior management and to the Audit & Compliance Committee
- Strong support from senior management with clear message

Risk Assessment

Through a series of questions on four Compliance Focus areas (Bribery & Corruption, Fraud, Conflict of Interest, Reputational Risks and International Trade Controls), FIFA identified and benchmarked the relevant risks facing each FIFA division, allowing it to prioritise and assess

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the controls in place to mitigate them. Together with each division a tailor-made action plan is put in place focusing on risk awareness, risk-mitigation training and controls. FIFA's mission is to implement a modern Compliance Risk Assessment method, by:

- giving risk ownership to the line of business
- providing tools for identification of risks
- enhancing objectivity using data and benchmarking
- creating outputs that allow the evaluation of program effectiveness
- risk based execution of tasks adding value to FIFA as a whole

Additionally, as part of its modern Compliance program, FIFA Compliance reviews processed on a risk-based approach to ensure compliance with relevant regulations. On a systemic basis, e.g., conflicts of interest are assessed and reviewed and, where needed, mitigating actions are identified.

Monitoring, Review and Due Diligence

- Central review of Forward funding to member associations and remedy any detected issues
- A programme designed to conduct due diligence on relevant third parties
- Review concerns raised and properly investigate with advice to senior management

Third Party Due Diligence

FIFA operates in all countries of the globe, and certain countries, individuals and international organisations may be subject to restrictions on transactions that are commonly referred to as "sanctions" or "embargoes". FIFA performs risk-based screening and due diligence on key business partners to comply with international trade control restrictions and to ensure a good understanding of who we are doing business with.

Central Review Reports

FIFA is committed to ensuring that all FIFA Forward development funds are fully accounted for and exclusively directed to core footballing operations, projects and activities. To conduct independent central reviews, globally recognised auditors are engaged to ensure FIFA has a more comprehensive picture of the financial management capacities, strengths, weaknesses, opportunities and threats relating to all beneficiaries of FIFA Forward funds.

Compliance at the FIFA World Cup

FIFA developed a comprehensive compliance programme for the FIFA World Cup to build transparency, foster ethical behaviour, identify risks, define policies, create transparency, foster ethical behaviour, identify risks, define policies and create procedures. FIFA's comprehensive "Compliance Programme" helps to build transparency, foster ethical behaviour, identify risks, define policies and create procedures. FIFA's comprehensive "Compliance Programme" helps to build transparency, foster ethical behaviour, identify risks, define policies, create procedures and implement prompt corrective measures where necessary, with a focus on due diligence, supporting FIFA Sponsors, assisting participating teams and on-site compliance support.

FIFA World Cup Bidding Process

FIFA established a new bidding process to ensure that the selection of host nations for the FIFA World Cup would be as

open and transparent as possible and to monitor key elements of the process, from the equal treatment of participating member associations to the final evaluation of bid books, including a substantial compliance programme, covering everything from risk assessment to policy definitions.

Compliance Policies, Procedures and Controls

Launched in December 2017, the revised FIFA Code of Conduct defines both FIFA's core values and the compliance responsibilities of its employees and the wider association. The code sets out clear rules and guidance for FIFA team members, placing their obligations within the context of FIFA's values and commitment to conducting business with integrity. Following the launch of the revised Code of Conduct, FIFA launched a new set of guidelines tailored to FIFA's business on specific compliance topics: anti-bribery and corruption, conflicts of interest, gifts and hospitality, international trade controls and reputational risk. The documents offer clear guidance and advice, are easy to read, contain very limited legal definitions and use the same design elements to help the reader understand the content quickly. They also contain real-life examples and frequently asked questions to make them relevant to FIFA's employee's daily business.

Compliance Training & Communication

- A targeted compliance training programme for FIFA employees and officials
- An internal compliance awareness programme, providing regular reports to the management and the Audit and Compliance Committee
- Compliance summits are organised with FIFA's member associations to support the message of compliance in the football world ^[4].

Compliance Guides and Training Material

FIFA provides compliance information, guidance and training to employees, committee members and other members of the FIFA family, directly inspired by FIFA 2.0 and its primary ambition to build a stronger institution.

FIFA Employees

All new members of the FIFA team are given compliance training as part of their induction into the association. Existing FIFA employees receive, on a risk-based approach, face-to-face training on compliance matters. FIFA employees also attended a lunchtime compliance town hall workshop organised by members of the FIFA Compliance team. Employees have benefitted from several new initiatives launched by the Compliance team. Awareness videos exist on key compliance topics, offering employees vital information in an easy-to-follow format. FIFA has also enhanced both the accessibility and awareness of its reporting mechanism.

Committee Members

All FIFA committee chairpersons, deputy chairpersons and members must complete initial compliance training within six months of assuming their positions and must then complete additional compliance training at least once every two years.

Our Member Associations and External Stakeholders

Working closely with their internal stakeholders, the FIFA Compliance team aspires to ensure that zero tolerance towards wrongdoing is the norm across the organisation and in the football world at large. Alongside its work at FIFA

tournaments, the Compliance team offers support across a wide variety of areas – not least at the Compliance Summit for compliance professionals working at FIFA member associations and via the annual Governance Report.

The FIFA Compliance Summit is a platform for compliance professionals from member associations around the globe to discuss key compliance concerns and challenges in the world of football, sharing knowledge and best practices with FIFA and their counterparts from other member associations – helping to expand the compliance culture within FIFA, its member associations and the confederations. In addition, the FIFA Compliance team is always exploring new ways to share the FIFA Compliance Programme and its tools with FIFA's member associations. Any FIFA member association that would like to receive more information on FIFA compliance tools can contact at compliance@fifa.org ^[5].

Compliance Reporting Mechanism

FIFA wants to promote the game of football, to protect its integrity and to bring the game to all. FIFA's mission is to grow the game, to enhance the football experience and to build a stronger institution. If one is aware of any unethical behaviour or match manipulation, or if one knows of players who are doping and thus endangering the integrity of the game, FIFA urges them to inform us immediately. One can also use the official FIFA platform if one is a human rights defender or media representative and consider one's rights to have been infringed in relation to your work associated with FIFA. FIFA takes a zero-tolerance approach to such matters, and all issues raised will be handled promptly in line with FIFA's statutory rules, codes of conduct and internal guidelines. The official FIFA platform offers you the opportunity to alert us to any issues. The official FIFA platform has been created by an external provider and is secure to preserve your anonymity. Your feedback will be treated with the strictest confidentiality possible under the applicable laws and regulations. Every individual can contribute to promoting transparency and integrity through vigilance and a sense of responsibility. Please help us to protect football and FIFA's organisation against harmful behaviour and to support FIFA's efforts to implement FIFA's human rights commitments ^[6].

The third FIFA Compliance Summit took place from October 12 -16, 2020 and brought together governance and compliance experts and practitioners from across football, including FIFA Member Associations and the Confederation who shared knowledge and best practice, as well as, emerging trends in compliance and good governance ^[7]. In the aftermath of the 2015 FIFA corruption scandal, in which the United States Federal Prosecutors disclosed cases of corruption by FIFA officials, FIFA committed to reform its governance structure and to implement new directives and processes that conformed to the highest international governance standards and ensure transparency and accountability. The then newly elected FIFA President Gianni Infantino remarked, "Our policy can be nothing other than zero tolerance towards criminal misconduct, poor management practices or misappropriation of assets – FIFA's own included". At the heart of this commitment was the creation of FIFA Compliance Division in 2016. This was to be overseen by an independent audit and a compliance committee. A new three-year Compliance Program was launched in 2017 and the revised FIFA Code of Conduct defined both FIFA's core values and the compliance responsibilities of its employees and the wider associations

and also set out clear rules and guidance for FIFA team members, placing their obligations within the context of FIFA's values and commitment to conducting business with integrity. The first FIFA Compliance Summit was held at FIFA headquarters in Zurich on October 18-19, 2017, in which Member Associations and Confederations around the world gathered with members of the FIFA Compliance Division team and discussed how to share best practices on compliance and risk management within the world of football association. The Compliance Summit has since then FIFA's flagship event, a forum where the football community shares ideas and best practices and strives for setting higher and higher compliance standards over time. The 2018 FIFA Men's World Cup in Russia had a stronger and more comprehensive compliance program than any previous FIFA tournament. A new Code of Conduct and a Compliance Directive was launched in the same year. The second FIFA Compliance Summit also took place in Zurich on October 17-18, 2018 in which a series of discussions on key compliance matters, such as the implementation of processes for risk assessment and due diligence and the development of appropriate policies and check, took place. In 2019, FIFA developed a new Compliance Program that focussed on preventing, detecting and mitigating compliance risks at the 2019 FIFA Women's World. FIFA's legal and integrity division was renamed as the Legal and Compliance Division. The third FIFA Compliance Summit took place from October 12 -16, 2020. During the Summit, FIFA shared its modernised vision under Compliance 3.0 containing two pillars. The first pillar is making compliance resources accessible and available to all stakeholders. To this effect, the First FIFA Compliance Handbook was launched during the Summit. The Handbook outlines the basic principles and benefits of implementing compliance guideline and contains practical resources, checklists and decision-making strategies as well as the latest thinking and best practices in organisational compliance. The second pillar of Compliance 3.0 focusses on the use of technology to ensure an effective and efficient compliance function. An internal compliance portal has been created for a better understanding of compliance topics within FIFA. Addressing the Summit, Fatma Samoura, FIFA Secretary-General, said that after the events of 2015 and the investigation that followed, the world became aware of the real cost of non-compliance on FIFA and more importantly on the image of football. After the election of Gianni Infantino as FIFA President in 2016, a battle started against all forms of corruption in football. "Thanks to many positive changes made by him (Infantino), FIFA is more transparent, a more compliant and a more reliable institution," she said. In his opening address, FIFA President Infantino remarked, "Today, the new FIFA now stands here as a credible, accountable, modern, professional and transparent organisation – one which aims to be at the service of football and aims to ensure that football makes an active and positive impact on society". Former US Attorney General Loretta Lynch, a keynote speaker, stressed on the need to develop a culture of compliance and robust and effective compliance programmes to minimise the risk of corruption as well as reputational and governance issues. Lauding the initiatives of FIFA, Lynch remarked, "It was not too long ago that the world of football found itself in a state of upheaval and chaos as a result of the systemic corruption and misconduct that was able to flourish over the decades. Since then, together with all of you, FIFA is an organisation that has made great efforts to educate, train and promote a culture of compliance. I am heartened to hear

of FIFA's renewed commitment to transparency and ethical behaviour and its desire to improve the compliance environment throughout all of football with the important objective of safeguarding this sport". Tomaž Vesel, the Chairperson of FIFA's Audit and Compliance Committee, said that the Committee had to monitor compliance with FIFA policies regarding social responsibility, human rights environmental protection, and gender equality matters. Patrick Trépanier, FIFA Director of Compliance, remarked that FIFA has made considerable progress in the fields of governance and compliance. He said that the FIFA directives and documents written by lawyers for lawyers and 8 pages in length were now condensed into a pocket guide of 2-3 pages in simple languages and is easy to understand. The FIFA Compliance Handbook was "a scalable tool depending upon where Member Associations are on their compliance journey", he said. Elia Yi Armstrong, the Director of the United Nations Ethics Office, was another keynote speaker. She said that like FIFA, the UN also had a compliance journey. Analogous to FIFA's compliance initiatives after the 2015 scandal, the UN Ethics Office was created in 2006 as a result of the fallout of the 2004 oil for food scandal, she stated. Thanking the keynote speakers, FIFA President Infantino stated that the only way to embrace integrity is to integrate compliance, ethics and good governance principles. "We have to embrace this way because this is our responsibility towards a few billion people who love our sport," Infantino remarked. In her thanks to the keynote speakers, Fatma Samoura categorically stated that there was "no U-turn on FIFA's journey to compliance".

Description

FIFA Compliance Summit 2020

With the FIFA Compliance Summit going digital in 2020, the event was able to draw more participants than previous editions held at the Home of FIFA and attracted a stellar line-up of keynote speakers, including former US Attorney General Loretta E. Lynch, Director of the United Nations Ethics Office Elia Yi Armstrong, FIFA President Gianni Infantino, FIFA Secretary General Fatma Samoura and chairman of FIFA's Audit and Compliance Committee Tomaž Vesel. Bringing together governance and compliance experts across every time zone, the 3rd FIFA Compliance Summit took place over a full week, with the opening session of keynote speeches followed by four days of workshops to guide member associations in the field of good governance. The summit hosted more than 380 participants from all around the world and saw the presentation of the first FIFA Compliance Handbook, which offers confederations and member associations a practical, interactive and simple guide outlining the basic principles and benefits of implementing compliance systems in sports federations. It consists of scalable building blocks that stakeholders can use to develop a compliance programme that better meets their organisational needs. FIFA Secretary General Fatma Samoura said: "Developing football in a sustainable way requires robust compliance mechanisms and this week, we unveiled the Compliance Handbook to provide FIFA's 211 member associations with guidance on acting ethically and with integrity. We look forward to working with them to fulfil FIFA's shared objective of safeguarding football [8]."

The Third FIFA Compliance Summit, a five-day online event, provided a platform to "highlight the necessity of integrating compliance into decision-making processes", according to Fatma Samoura, the organisation's Secretary General. It

featured working meetings and sessions dedicated to the first-ever FIFA Compliance Handbook, which the organisation insists offers members a template to introduce an effective compliance programme. More than 380 individuals took part in the sessions on the FIFA Compliance Handbook, according to football's global governing. "The 3rd FIFA Compliance Summit provided an important opportunity to engage with our member associations and the confederations to highlight the necessity of integrating compliance into decision-making processes," Samoura said. The sustainable and sound development of football requires robust compliance mechanisms and FIFA unveiled a Compliance Handbook to its 211 member associations, to provide guidance on acting ethically and with integrity. "We look forward to working with them to fulfil our shared objective of safeguarding football." The Compliance Summit's opening session had featured addresses from FIFA President Gianni Infantino and former United States Attorney General Loretta Lynch. Infantino looked to highlight the governance and compliance reforms FIFA has made since he became President in the wake of numerous corruption scandals, declaring that "the new FIFA now stands here as a credible, accountable, modern, professional and transparent organisation". Keynote speaker Lynch praised how "FIFA is an organisation that has made great efforts to educate, train and promote a culture of compliance". Lynch supervised the US corruption investigations which contributed to bringing Sepp Blatter's reign as FIFA President to an end and saw a number of officials jailed. Tomaž Vesel - chair of FIFA's Audit and Compliance Committee - FIFA director of compliance Patrick Trépanier and Elia Yi Armstrong, the director of the United Nations Ethics Office, all played a role in the opening session. FIFA President Infantino has lauded "Governance Reforms" as FIFA Compliance Summit began. The FIFA logo is seen outside the FIFA headquarters prior to the FIFA Executive Committee Meeting on October 20, 2011 in Zurich, Switzerland. During their third meeting of the year, held over two days, the FIFA Executive Committee will approve the match schedules for the FIFA Confederations Cup Brazil 2013 and the 2014 FIFA World Cup Brazil. FIFA President, Gianni Infantino, said football's governing body "stands here as a credible, accountable, modern, professional and transparent organisation" as the third FIFA Compliance Summit began. Infantino was among the speakers during the opening session of the five-day event dedicated to good governance and compliance. The FIFA Compliance Summit is being staged as a virtual event this year in response to the coronavirus pandemic. The event will also feature working meetings and sessions dedicated to the first-ever FIFA Compliance Handbook, which the organisation insists offers members a template to introduce an effective compliance programme. Former United States Attorney General Loretta Lynch, Tomaž Vesel – chair of FIFA's Audit and Compliance Committee – FIFA director of compliance Patrick Trépanier and Elia Yi Armstrong, the director of the United Nations Ethics Office, also spoke during the opening session. Infantino looked to highlight the governance and compliance reforms FIFA has made since he became President in the wake of numerous corruption scandals. "Since my election in 2016, FIFA has worked tirelessly to successfully implement reforms in the fields of governance and compliance," Infantino said. "Today, the new FIFA now stands here as a credible, accountable, modern, professional and transparent organisation – one which aims to be at the service of football and aims to ensure that football makes an active and positive

impact on society. “All of this would not have been done without embracing compliance and good governance. “In 2016, we brought in transparency and accountability at every level – including mandatory auditing, term limits for senior officials, transparent bidding processes for FIFA competitions as well as establishing a dedicated compliance subdivision and internal function within FIFA. “As we look to continue our efforts to make football truly global, it is now more important than ever, particularly in these difficult times, for football to continue to move in the right direction by working together and ensuring that the right governance and compliance structures and processes are in place at all levels.” Despite this, Infantino’s tenure has not been without controversy, and he found himself having to defend meetings with Swiss Attorney General Michael Lauber at FIFA’s Congress last month. Criminal proceedings were opened against Infantino in Switzerland in July over his dealings with Lauber, although FIFA’s Ethics Commission cleared the President of any wrongdoing. Keynote speaker Lynch said praised how “FIFA is an organisation that has made great efforts to educate, train and promote a culture of compliance”. Lynch supervised the US corruption investigations which effectively brought Sepp Blatter’s reign as FIFA President to an end and saw a number of officials jailed. She added that she was “heartened to hear of FIFA’s renewed commitment to transparency and ethical behaviour and its desire to improve the compliance environment throughout all of football with the important objective of safeguarding this sport”^[9].

FIFA Compliance Handbook

The FIFA Compliance Handbook is a practical, interactive and easy-to-use PDF document for member associations and other sports stakeholders that outlines the basic principles and benefits of implementing compliance guidelines. Stakeholders will be able to develop their individual compliance programmes by extracting the parts they need from the handbook, depending on where they are on their compliance journey. In the spirit of sharing knowledge and best practices, all FIFA Compliance resources are at your disposal to help you achieve your governance goals. The best part of it is that everything is contained in one easy-to-use document: FIFA Compliance Pocket Guides as well as other FIFA guidelines are easily accessible through references and hyperlinks embedded directly in the handbook^[10].

Compensation Transparency

FIFA’s commitment to transparency across the organisation, a key principle of FIFA 2.0, extends to the disclosure of the compensation paid to the key members of FIFA’s senior management, the chairpersons of its committees and the members of the FIFA Council. In line with FIFA’s commitment to both transparency and accountability, this section details the compensation paid to FIFA Council members, the FIFA President, the FIFA Secretary General, and members of FIFA’s committees for the period of 2018. The individual annual compensation of the President, the vice-presidents, the FIFA Council members and the Secretary General, as well as of the chairpersons and deputy chairpersons of the independent committees and standing committees, are published annually. As defined in Art. 51 of the FIFA Statutes, FIFA’s Compensation Sub-Committee is responsible for defining the Compensation Rules and determining the compensation of the President, the vice-presidents and members of the Council, as well as of the Secretary General. No other parties may define the

compensation of these individuals. The Compensation Sub-Committee approves the contract of the FIFA President and the contract of the Secretary General. It is the Compensation Sub-Committee’s duty to monitor compliance with the compensation rules. The Compensation Sub-Committee convenes as often as necessary^[11].

Conclusion

Since the turn of the century, FIFA has undergone a period of intense scrutiny with accusations of bribery and corruption, accentuated by the decision to award the 2018 and 2022 FIFA World Cups to Russia and Qatar respectively. This ultimately resulted in 14 FIFA members being arrested and President Sepp Blatter being banned from football. Following this, FIFA underwent a number of reforms, resulting in a new era: FIFA 2.0. However, this reform is not without issues, most notably confusion regarding the message that FIFA is transmitting. This has caused further problems. Over 75 per cent of FIFA’s income comes from the hosting of the World Cup. With the 2018 and 2022 World Cups being hosted in Russia and Qatar, external organisations are seemingly less willing to work with FIFA. A number of sponsors did not renew their contracts following the 2014 World Cup, and FIFA has struggled to replace them. Indeed, FIFA’s income has halved in the past six years. This fall in revenue causes problems for FIFA’s new vision, which includes the promise to ‘bring the game to all’. A large part of FIFA’s expenses is football development, including the newly developed FIFA Forward programme, which aims to support football in every nation across the world.

FIFA has undergone a very thorough and comprehensive governance reform process over the past years. Following the election of Gianni Infantino as FIFA President in 2016, the organization established a comprehensive governance reform process that built the basis and set forth its compliance path. As the international governing body of association football, FIFA’s membership consists of 211 national associations from nearly every inhabited continent. Establishing a common culture of integrity among them was paramount. In order to reach its member associations, FIFA also launched a variety of different international initiatives and partnerships to strengthen good governance and compliance, including a compliance handbook which facilitates the implementation of a compliance program at a national level. The compliance program follows the classic three-line model of defense:

- Establish processes, tools, and guidelines.
- Embed leadership, training, objectives, and decision-making.
- Evaluate auditing, monitoring and reporting, and testing.

FIFA’s Audit and Compliance Committee consists of independent members, all of whom are subject to integrity and background checks. The committee oversees the newly established compliance department. A confidential whistleblower system was established to encourage a culture of speaking up when things look amiss. Special attention was paid to income-generating activities, such as media rights, sponsorships, and ticketing. The compensation of top management, including the president and secretary general, is determined by an independent body, which follows written protocols, and is released publicly. The major governance overhaul was overseen by Jaberg together with senior colleagues and experts at FIFA. At the same time, he was operationally leading the investigation. As an organization, FIFA doubled down on compliance. It hired its first-ever chief

compliance officer to oversee a modern and efficient compliance program. During FIFA's most recent Compliance Summit, former US Attorney General Loretta Lynch praised FIFA for its compliance turnaround during a keynote speech - only a few years after she condemned the corruption of "the beautiful game."

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