

To the members of FIFA

Circular no. 1610

Zurich, 13 December 2017
ZBO/coj/git

FIFA Forward reporting 2017: central review for all member associations

Dear Sir or Madam,

One of the core principles of the FIFA Forward Programme is to match an increase in investment in football development with an increase in the transparency and accountability of how this investment is utilised.

In light of this commitment and in line with article 16 of the Forward Regulations, the FIFA Development Committee, together with the FIFA Audit and Compliance Committee, have decided that all member associations which have benefited from Forward funding will be subject to a central review for the year 2017, and thereafter.

As a result, the requirement to complete and submit the local audit report package by 30 June is no longer in effect.

FIFA will circulate further details on the 2017 central review process – including the reporting forms and other associated templates – in due course. However, we would kindly ask you in the meantime to take note of the following pertinent information for the 2017 reporting year:

- The central review will be conducted by an independent and suitably qualified third-party supplier, engaged directly by FIFA.
- FIFA will bear the full cost of this engagement.
- This supplier will spend two to three days on site at your member association during the opening months of 2018. This visit will be coordinated by the FIFA Member Associations Division in order to ensure advance notice and that the timing of the visit matches your scheduling needs.
- FIFA recommends that all documentation related to the expenditure of development funds in 2017 be prepared in advance of the on-site visit. This includes, but is not limited to, bank statements, accounting records, invoices, contracts, receipts, policies for allowances and per diems, and other relevant supporting documentation.

Please be advised that member associations are still required to complete and submit the statutory audit package by 30 June 2018 as per article 14 of the FIFA Forward Regulations.

This specifically relates to the submission of the following documentation:

- a) The 2017 annual financial statements (minimum of a profit and loss statement and balance sheet, or equivalent) and the corresponding statutory audit report from the statutory auditor.

- b) The minutes of the most recent general assembly at which the annual accounts were approved.

FIFA kindly requests – where the above information is not in an official FIFA language – that it be accompanied by a certified translation upon submission.

Should you have any questions on the audit and reporting process, or any other aspect of the FIFA Forward Programme, please do not hesitate to contact the Member Associations Division.

Yours faithfully,

FÉDÉRATION INTERNATIONALE
DE FOOTBALL ASSOCIATION

A handwritten signature in blue ink, appearing to be 'Z. Boban', with a long horizontal stroke extending to the right.

Zvonimir Boban
Deputy Secretary General (football)