The majority of the reform recommendations by the IGC were implemented

1. **FIFA World Cup**: new process for the hosting decision
2. **Integrity checks**: compulsory for key officials
3. **Ethics Committee**
   - New Code of Ethics (e.g. “proprio motu”, retroactive)
   - 2-chamber system (investigatory, adjudicatory)
   - Independent chairmen & deputy chairmen
   - Initial candidates proposed by the IGC
   - Confidential Reporting System (e.g. public access)
4. **Audit & Compliance Committee**
   - Independent and professional chairman & deputy
   - Initial candidates proposed by the IGC
   - Best practice compliance programme (regulations, compliance unit)
   - Compensation sub-committee with decision power (strategy/individuals)
5. **Development programs and financial controls**
   - Establishment of a Development Committee
   - Control of funds (e.g. new regulations, requirements, reporting, audits)
   - Global annual audit requirement
   - Increase of number of central audits from 10% to 20%
   - Auditors to be appointed by the General Assembly of the Association
   - Public disclosure of projects and use of funds

Not (yet) implemented

• Independent observers in the FIFA Executive Committee
• Introduction of various terms of office and age limits for officials
• Publication of compensation details of key management
IGC recommendations (IGC report to Exco of 20 March 2012): status of implementation (1/2)

<table>
<thead>
<tr>
<th>Type</th>
<th>IGC recommendation (report to Exco, 20 March 2012)</th>
<th>Status (15 April 2013)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Judicial system</strong></td>
<td><strong>Ethics Committee</strong> (2.3) • New Code of Ethics (e.g. “proprio motu”, retroactive) • 2-chamber system (investigatory, adjudicatory) • independent chairman &amp; deputy chairman • Initial candidates proposed by the IGC • Candidates to be elected and start as soon as possible • EC to be given sufficient competences/resources • EC secretariat to directly report to chairman • Confidential Reporting System (e.g. public access)</td>
<td>☑ implemented July 2012 • ☑ implemented June 2012 • ☑ implemented July 2012 • H. Eckert (accepted by FIFA), M. Garcia (accepted by IGC) • ☑ implemented July 2012 (first election in 2013) • ☑ full access provided, no limitation of resources • ☑ implemented July 2012 • ☑ implemented March 2013</td>
</tr>
<tr>
<td><strong>Democratic reforms</strong></td>
<td><strong>Audit &amp; Compliance Committee</strong> (3.3.1.1) • Independent and professional chairman &amp; deputy • Initial candidates proposed by the IGC • Candidates to be elected and start as soon as possible • ACC to be given sufficient competences/resources • Best practice compliance programme (compliance unit) • ACC to decide on compensation (strategy/individuals) • Compensation: individually to be reported to Congress</td>
<td>☑ implemented June 2012 (deputy 2013) • ☑ proposal accepted (D. Scala) • ☑ implemented June 2012 • ☑ implemented June 2012 • ☑ currently being implemented (first draft accepted by ACC) • ☑ implemented March 2013 (independent compensation sub-committee) • no There are different views on that (no) Partially adopted (ad-hoc attendance) (☑) submitted to Congress 2014 as will be examined further</td>
</tr>
<tr>
<td><strong>Executive Committee</strong> (3.3.1.2)</td>
<td>• Chair of ACC and Nomination Committee to have seat</td>
<td>(☑) submitted to Congress 2014 as will be examined further</td>
</tr>
<tr>
<td><strong>Terms of Office/Age limit</strong> (3.3.1.3)</td>
<td>• Introduction of various terms of office for officials</td>
<td>(☑) submitted to Congress 2014 as will be examined further</td>
</tr>
<tr>
<td><strong>Compliance Program</strong></td>
<td>• ACC to establish and monitor a best practice Compliance Program (conflicts of interest, gifts &amp; hospitality, Confidential Reporting mechanism, Responsibility and resources)</td>
<td>☑ already implemented (e.g. Code of Conduct, Organisation Regulations, Expense Regulations, internal audit function/ control system, confidential reporting system) or in progress (e.g. directive for employees, training)</td>
</tr>
</tbody>
</table>
IGC recommendations (IGC report to Exco of 20 March 2012): status of implementation (2/2)

<table>
<thead>
<tr>
<th>Type</th>
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<th>Status (15 April 2013)</th>
</tr>
</thead>
</table>
| Financial controls        | Development programs  
• Establishment of a Development Committee  
• Control of funds (e.g. audits, requirements)  
• Public disclosure of use of funds  
Hosting of the Football World Cup  
• Regulations for the bidding procedure  
Commercial contracts  
• Transparent and objective bidding procedures  
Financial Controls over Member Associations  
• Implementation of proposals by Task Forces | ✓ implemented June 2012 (FIFA Statutes)  
✓ implemented March 2013 (new Regulations)  
✓ implemented March 2013 (new Regulations)  
✓ new principle approved by Congress 2011 and Congress 2012 (statutes), regulations currently being prepared  
✓ professional procedures systematically applied (tenders, competitive bidding); formal policies to be developed  
✓ implemented March 2013 (Development Regulations) |
| Enforcement               | Nomination Committee (3.3.4.2)  
• Establishment of a Nomination Committee to ensure integrity of FIFA’s officials and key employees | ✓ obligation for integrity checks (Organisation Regulations); standardised self-declaration compulsory for all officials (e.g. Confederations); forms to be submitted to FIFA; investigatory chamber of Ethics Committee has access to files and can launch investigation if it deems necessary (instead of a Nomination Committee) |