

Module 3. Sport Events

Accountability and Transparency

Unit 3.1

Introduction

This module aims to provide participants with an understanding of key issues surrounding accountability and transparency for sport events. Establishing and maintaining accountability mechanisms and transparent communication processes are crucial for the long-term success and positive impact of sport events, as they strengthen relationships with stakeholders and enhance their overall credibility.

First, we will attempt to define accountability and transparency and offer a theoretical framework and background for their application in the sport event context. Next, we will provide an overview of related developments in relation to governance, financial, social, and environmental transparency practices specific to sport events. Subsequently, we will present a case study to further discuss these developments. Finally, we will conclude by summarising the key accountability and transparency benefits and challenges.

Accountability and transparency in sport events: definitions and background

Theoretical framework

Prior to focusing on the context of sport events, leagues, and competitions, we must first define the concepts of accountability and transparency. Subsequently, we will attempt to visually depict these concepts within a framework that connects them to this module's focus.

The theoretical foundations of this module draw not only from accountability and transparency, but also from stakeholder and sustainability frameworks, which we have previously explored to some extent. These frameworks help explain decisions related to sport events. It is important to notice that, while these frames have been extensively employed before, a very small number of studies has attempted to integrate and identify interactions among them (Michelon and Parbonetti, 2012). However, such integration is particularly important in explaining developments within the sport event context.

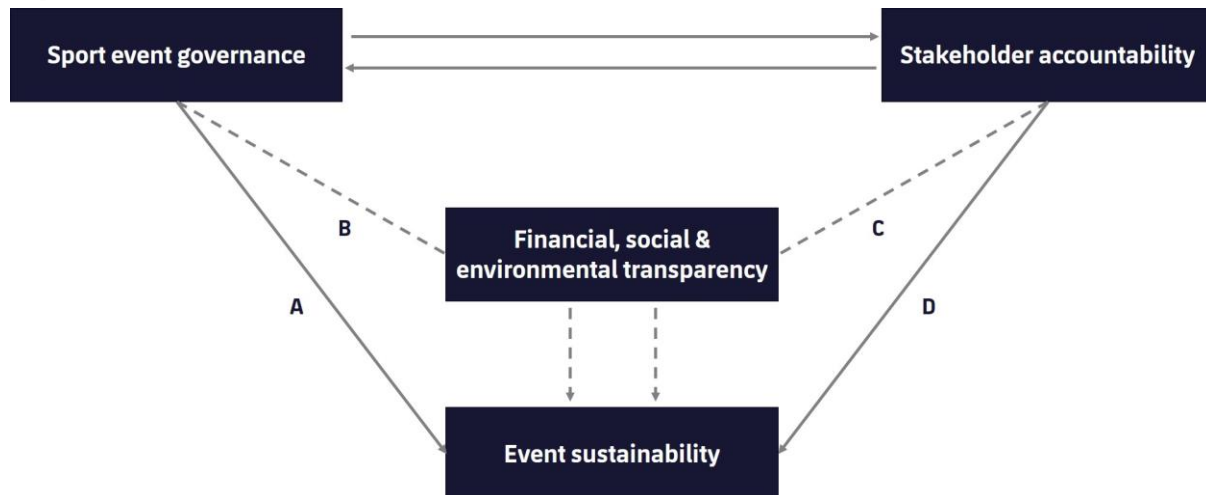


The literature presents various definitions for these frames. In their influential study, Gray *et al.* (1996) posit that accountability involves two responsibilities or duties: the responsibility to undertake certain actions (or refraining from them), and the responsibility to provide an account of these actions. Transparency is thus an essential prerequisite for achieving accountability in sport events. It cultivates trust among stakeholders and mitigates potential conflicts. Additionally, it serves as a pillar of democratic governance (Parent and Narain, 2019). Building on these notions, the stakeholder theory proposes “the identification of those societal groups to whom [the organisation] might be considered accountable, and therefore to whom an adequate account of its activities would be deemed necessary” (Woodward and Woodward, 2001, p. 1). Consequently, transparent communication about activities and fulfilling accountability duties to key stakeholders becomes imperative for sport event organisers to ensure the sustainability of events (as well as leagues and competitions).

As previously discussed, the Organisation for Economic Co-operation and Development (OECD) defines **transparency** as the “timely and accurate disclosure [of] all material matters regarding the corporation, including the financial situation, performance, ownership, and governance of the company” (OECD, 1999, p. 21). This definition primarily centres on financial and governance aspects, which tend to be frequently regulated. However, there are growing calls to extend corporate accountability and transparency to encompass broader stakeholder groups (Brennan and Solomon, 2008) and recognise the diverse accountability connections organisations hold with their stakeholders. Such an expansive accountability perspective necessitates engaging with stakeholders more extensively to grasp their expectations and achieve event sustainability. Consequently, ‘good accountability’ requires “addressing these social, environmental, economic, and ethical expectations” (Unerman and Bennett, 2004, p. 685). Organisations are thus obliged to transparently communicate not only their governance and financial aspects, but also their social and environmental actions and impacts; otherwise, their accountability duties remain unfulfilled. In this module, we adopt Vigneau and Adams’ (2023) definition of transparency as “the disclosure of clear, valuable, accurate information for stakeholders” (p. 853), and we attempt to explore related developments in the sport event context.



Figure 1. The theoretical framework



Source: own source based on Arena *et al.*, 2020.

Figure 1 above graphically summarises our theoretical arguments. It presents a modification of Arena *et al.*'s (2020) framework (which builds on Michelin and Parbonetti's, 2012, model), aligning it more closely with this module's objectives. This modified framework highlights the pivotal role of transparency in event governance, stakeholder accountability, and event sustainability. Notably, sport event governance and stakeholder accountability can influence event sustainability either directly or indirectly, by shaping transparency decisions. Specifically, event governance mechanisms (discussed in the first module) may directly contribute to event sustainability (link A). Moreover, event governance may define the scope of accountability, thus influencing transparency towards stakeholders and indirectly impacting event sustainability (link B). Similarly, stakeholder accountability may indirectly influence transparency and, consequently, sustainability through the type, quality, and extent of information disclosed about the event (link C). Furthermore, stakeholder accountability directly enhances sustainability by engaging with event stakeholders (link D).

To highlight the significance of stakeholder accountability in the sport event context, the framework acknowledges direct, reciprocal connections between sport event governance and stakeholder accountability. Event governance not only shapes the approach to stakeholder accountability (both direct engagement and indirect transparency decisions), but also allows stakeholders to offer direct input on event governance decisions. This mutual influence becomes more apparent in participatory event governance models, as also observed in the first module. These interactions are ultimately anticipated to impact on the accountability and transparency policies of sports events.



The “timely and accurate disclosure [of] all material matters regarding the corporation, including the financial situation, performance, ownership and governance of the company” is the definition of _____.

Answer: transparency

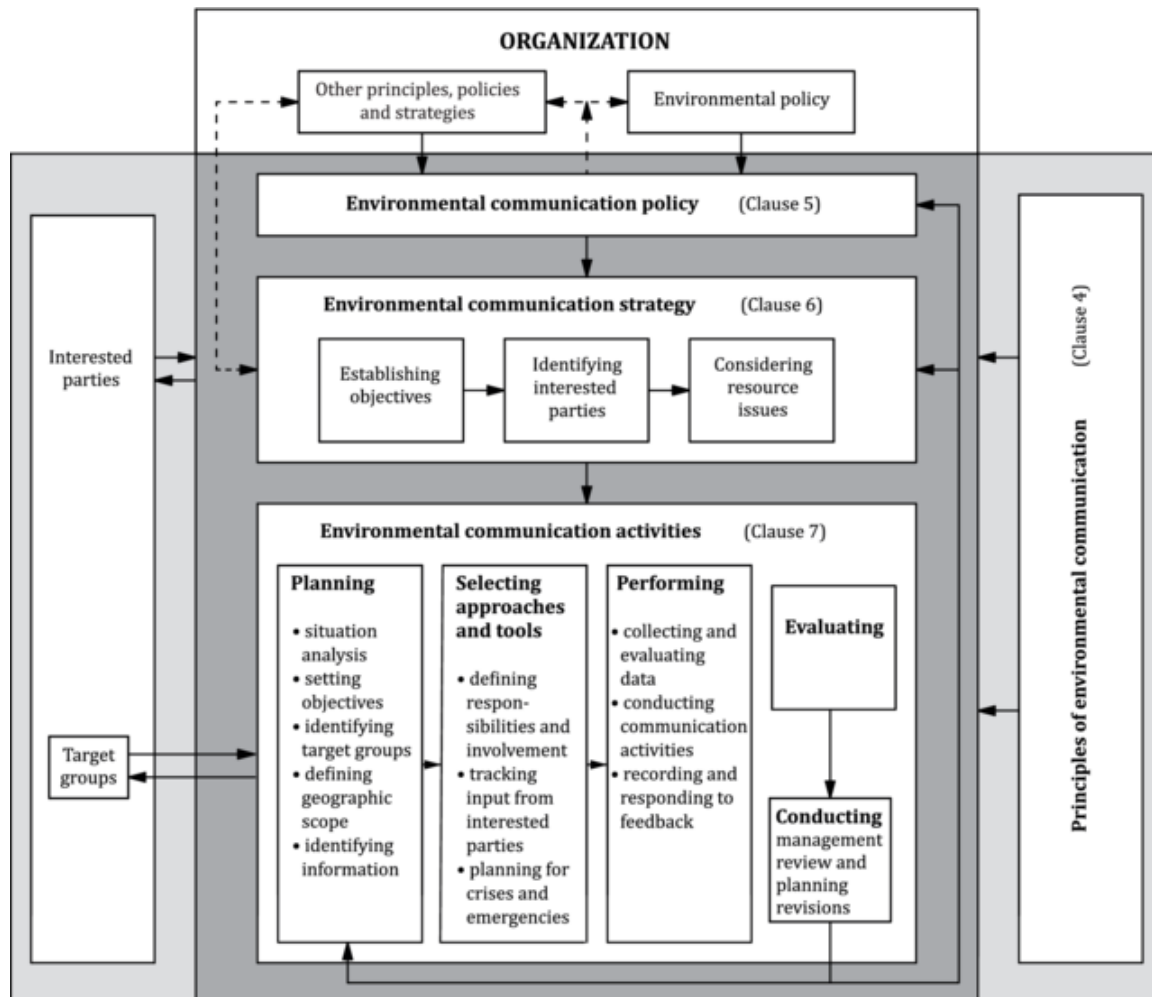
Background

Prior to discussing accountability and transparency developments in the context of sport events, we need to provide a brief overview of the various initiatives that particularly foster and influence sport event transparency, thus also promoting accountability. As expected, event organisers have a legal responsibility to publish financial reports, like any other entity registered as a company. Additionally, they are under increased pressure to disclose information regarding their corporate governance activities. Corporate governance disclosure requirements are common for listed entities (e.g., some sport clubs), whereas for unlisted entities they are commonly provided voluntarily as a means of discharging accountability. The volume and quality of the related disclosure may vary, as we will see in the dedicated sections.

In addition, a variety of sport-specific initiatives also incorporate disclosure requirements. As we have seen in previous modules, the Association of Summer Olympic International Federations (ASOIF) has promoted transparency reporting by federations, albeit with a governance focus. The United Nations (UN) initiatives, such as the ‘Sports for Climate Action Framework,’ also require signatories (since 2021) to submit annual public reporting for credibility of commitments and to maintain signatory status (UN, 2023). However, our own review of these reports revealed that they generally lack consistency, focus, and depth, or that they are altogether missing. Environmental certifications, such as ISO 14000 about environmental management (International Organization for Standardization [ISO], 2015) and ISO 20121 about sustainable events (ISO, 2012) can further encourage sport organisations to provide internal and external communication on these issues. However, related guidance seems to adopt a more strategic, principle-based focus and does not seem to include specific disclosure requirements, as indicated in the excerpt below.



Figure 2. ISO 14063 about environmental communication



Source: ISO, 2020, <https://bit.ly/3un9ops>.

The most prominent transparency initiative on sustainability remains the Global Reporting Initiative’s Sustainability Reporting Guidelines (Global Reporting Initiative [GRI], 2000). The GRI was established in 1997 as a collaboration between the United Nations Environment Programme (UNEP) and the Coalition for Environmentally Responsible Economies (CERES). It incorporates the active participation of corporations, NGOs, consultancies, and accountancy bodies amongst other interest groups. The GRI standards require organisations to disclose information about their sustainability performance in a transparent and accessible way, allowing stakeholders to understand the organisation’s sustainability impacts and progress. The GRI is particularly popular



among business entities worldwide and provides universal, sector, and topic standards (GRI, 2000).

Furthermore, GRI has produced an Event Organisers Sector Supplement, as summarised next (see GRI, 2014, for further details); despite endorsements from the IOC and UEFA, only a few sport events seem to embrace it and provide relevant information.

Table 1. GRI Event Organisers Sector Supplement

Economic

E01 Direct economic impacts and value creation as a result of sustainability initiatives.

Environment

E02 Modes of transport taken by attendees and participants as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options.
E03 Significant environmental and socio-economic impacts of transporting attendees and participants to and from the event and initiatives taken to address the impacts.

Society

E04 Expressions of dissent by type, issue, scale and response.
E05 Type and impact of initiatives to create a socially inclusive event.
E06 Type and impacts of initiatives to create an accessible environment.

Product Responsibility

E07 Number and type and of injuries, fatalities and notifiable incidents for attendee sand other relevant stakeholders.
E08 Percentage of and access to food and beverage that meets the organizer's policies or local, national or international standards.

EOSS Category: Sourcing

E09 Type and sustainability performance of sourcing initiatives.
E10 Type, amount and impact of benefits, financial and in kind, received by the event organizer from suppliers.

EOSS Category: Legacy

E011 Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.
E012 Nature and extent of knowledge transfer of best practice and lessons learned.
E013 Number, type and impact of physical and technological legacies.

Source: own source based on GRI, 2014.

However popular it may be, GRI, along with other sustainability reporting initiatives, remains a largely voluntary framework. Consequently, it is up to individual sport organisations to decide whether to embrace it and to what extent. It should be noticed, however, that “Without mandatory reporting guidelines [...], companies [and event organisers] will continue to produce reports which leave out impacts [...] material to key stakeholder groups” (Adams and Narayanan, 2007, p. 83).

Stakeholder accountability



As our theoretical framework suggests, stakeholder accountability directly enhances sustainability by engaging with event stakeholders. Da Graça Prado (2021) highlights four essential questions that emerge when discussing accountability: who should be held accountable? To whom should the account be given? What should the account cover? And why is the individual obligated to provide the account?

Within the realm of—particularly mega—sport events, the significant amounts of public funds invested in necessary infrastructure establish an obligation for host governments to transparently communicate the allocation of these funds to their citizens. However, as we have also discussed in the first module, accountability extends beyond governments. Since the choices made by international sport organisations profoundly affect the well-being of citizens and communities in host nations, and these events heavily rely on public finances, the same principle extends to these sport organisations. This leads to a responsibility to provide the public and other stakeholders with information regarding their operations and decision-making procedures (Da Graça Prado, 2021; see also discussion in the first module).

It has long been argued in the literature that determining relevant stakeholders, the necessary information to provide, and the nature of the accountability relationship depends on the power possessed by each stakeholder. Power can be defined in several ways. In a stakeholder context, Mitchell *et al.*, (1997) adopted Etzioni's (1964) perspective, in which power denotes a stakeholder's capacity to impose their intentions on another stakeholder through utilitarian (using material, financial, human, or other tangible resources), coercive (employing force, restraint, or violence), or normative (using symbolic resources not confined to utilitarian or coercive categories) sources of power (Parent, 2015). Applying this power conceptualisation to scrutinise stakeholders in two major sports events, Parent and Deephouse (2007) discovered that the more types of power a stakeholder possessed, the greater its significance to the organising committee.

Parent (2015), building on this analysis, presents an outline of stakeholders' power sources in comparison to the organising committee's power (see table 2). The author concludes that among entities external to the organising committee, governments, media, sports organisations/federations, and community residents exercise the broadest array of power types. This leads to the argument that those with the highest power should lead the planning and management of impacts, leveraging, and legacy, while also considering the coercive influence exerted by activists.

Table 2. Stakeholder power and accountability in major sport events

Stakeholder Group	Power type			Power level	Accountability
	Utilitarian	Coercive	Normative		



Organising committee	Event as a resource or lever	Able to force actions of other stakeholders	Temporary rights holder	High	Network accountability: to its key partners and event rights holders
Governments	Financial, human, and material resources		Laws and policies to follow; they can be rights holders	High	Hierarchical and democratic accountability; to the taxpayers
Media	Financial resources		Image production	Medium	Hierarchical and democratic accountability; to themselves/their owners
Sponsors	Financial resources			Low - medium	Network accountability; to their shareholders
Sport organisations / federations	Human resources		Rights holders, sport/event rules and regulations	High	Network accountability; to their respective members
Community (residents, tourists)	Financial		Pride, esteem, support	Medium	Democratic accountability to themselves
Community (businesses, schools, NGOs)	Information, human, and material resources			Low	Hierarchical and democratic accountability to their members
Community (activists)		Demonstrations and disruptions		Low	Hierarchical and democratic accountability to themselves and members

Source: Parent, 2015, p. 56.



Parent (2015) defines accountability as the administrative or hierarchical accountability (responsibility for actions based on bureaucratic structures); network accountability (the organisation's obligation to its stakeholders i.e., those capable of influencing the organisation), or democratic accountability (the organisation operates in a manner considered to adhere to democratic conduct, ensuring fairness for stakeholders impacted on by its actions, even if they lack the means to reciprocally influence the organisation's actions).

Da Graça Prado (2021) highlights numerous accountability challenges, particularly within the context of mega sport events (MSEs). These challenges encompass weak event governance records among international sport federations, insufficient consultation during the host government's bidding process, and a general absence of democratic procedures in sport governance. We also explored this topic in the initial module (see Boillat and Marston, 2016; Roitman, 2022; FIFA, 2018; Roan, 2023; UEFA, 2023, for relevant discussions). Such challenges have the potential to impede the financial, social, and environmental sustainability of sports events. In response, the author outlines various approaches to engage stakeholders, particularly in the context of infrastructure planning and delivery, as detailed next.

Figure 3. The need for participatory processes in mega sport events



The evidence from MSEs shows that participatory processes are virtually non-existent in the delivery of these events. From a lack of consent in bidding, to the exclusion of citizens and communities in the infrastructure decision-making processes, the lack of social participation “creates a feeling of circumvention of normal democratic processes”. Creating spaces for civic engagement during the delivery of infrastructure is necessary to make MSEs more accountable to the public and produce suitable infrastructure.

Community involvement in infrastructure planning can take many forms, including weekly forums where local community members are able to voice their views and concerns regarding forthcoming plans. This was applied in the preparatory works of the [Manchester 2002 Commonwealth Games](#). The Manchester New Deal for Communities, which provided the framework for the infrastructure delivered for the Games, also used Tenants’ and Residents’ Associations as a [method of engaging communities and citizens](#) in the infrastructure regeneration and development processes.

[Residents’ Liaison Groups](#) have been established to engage communities affected by the infrastructure works related to the Birmingham 2022 Commonwealth Games. [Public consultation drop-in events](#) and [on-line ‘Be Heard’ platforms](#) have also been employed to

“ In order to ensure that community values are respected, the local community needs the opportunity to continue to be involved in the overall event hosting process. Community-level social capital supports both the formal and informal decision-making forums where relevant affected groups are incentivised to take part in structured, informed discussions of the evidence on the effects of alternative policy options and of the trade-offs that they involve ”

Creating community networks: Can sporting events offer meaningful sources of social capital? (Page 46)

listen to the voice of communities during the infrastructure works. The [feedback](#) received during a virtual consultation process, for example, helped to redesign a highway project, including changes to ensure safety for cyclists at side roads and junctions.

The use of participatory arenas to allow groups affected by projects to express their opinions is [recognised as a beneficial approach](#) to infrastructure delivery, due to its ability to generate consensus, reduce conflict with communities and produce stronger projects. The adoption of a similar approach to the delivery of infrastructure related to MSEs can be a way of incorporating effective accountability into these events.

Source: Da Graça Prado, 2021, p. 10.

Da Graça Prado (2021) highlights four essential questions that emerge when discussing accountability. Identify the correct options:

Who should be held accountable?

To whom should the account be given?

What should the account cover?

Why is the individual not obligated to provide the account?

Sport event transparency

As per our theoretical discussion, organisations have a duty to **openly communicate** not just their **governance** and **financial** issues, but also their **social and environmental actions** and **effects**. Consequently, focused discussions for each relevant domain of interest are provided next. As stressed in the first module, sport events often share less with external stakeholders compared to the information exchanged internally among organising committee members (Parent and Narain, 2019). There is, indeed, notable



diversity in the extent and quality of the related disclosures, as the following discussions further demonstrate.

Governance transparency

As we noticed in the first module, a significant portion of governance regulation is focused on disclosure. Indeed, organisations in general, and sport event organisers in particular, tend to provide more information in areas such as governance and finance compared to social and environmental aspects. Therefore, it is unsurprising that the transparency sector guidelines issued by ASOIF (2020), which build on the previous guidelines by Chappelet and Mrkonjic (2013), primarily concentrate on governance aspects. These areas of focus for sport governance transparency typically include disclosures related to organisational structure, statutes and regulations, mission statements, biographical details of managers, and information about their executive remuneration.

However, several studies find that even when there are regulatory disclosure requirements in place, organisations often offer minimal disclosure, meeting the requirements, but still withholding potentially important information (see e.g., Mai *et al.*, 2023). Due to the information asymmetry between event organisers and relevant stakeholders, there will naturally always be a certain degree of suspicion about whether all pertinent information has been revealed. External transparency for sport events has been strengthened by the existence of freedom of information acts, commonly present in national contexts. For example, during the Vancouver 2010 Winter Olympics and the London 2012 Summer Olympics, several stakeholders took advantage of these provisions, as observed by Parent and Narain (2019). Nonetheless, the authors also highlight the tensions that such demands may create across different organising departments, emphasising the importance of having such provisions in place from the outset.

The box below presents an example of governance disclosure from Archery GB. Within its dedicated pages, the federation also provides details of the regulations it abides by, as well as the developed policies related to areas such as anti-bullying, anti-doping, EDI, code of conduct, and whistleblowing. Additionally, it offers general information about the board. However, as this example also highlights, while these disclosures often include information, they frequently lack such information and instead offer broader assurances. Furthermore, the mere existence of a policy does not guarantee its applicability, as also discussed in the preceding module on sustainability.

Archery GB governance disclosure

According to Archery GB (2023):



Archery GB's board is made up of volunteer directors from both the membership and outside the organisation.

The board is responsible under the articles and laws for the governance of the organisation. You can find the articles in the resource section of this page. The purpose of the board is to establish the vision, set the strategy and establish policies that will apply to the operation of AGB. The board is also responsible to ensure any risks that are facing the organisation are appropriately identified and mitigated.

The Board delegates authority to the Chief Executive to implement policy and strategy and ensure that adequate systems and controls are in place to manage those policies and strategies.

The board meets at least six times a year, including four board meetings, a strategy day, and a training day.

The purpose of the board meetings is to monitor and evaluate the implementation of strategic and operational plans and policies and oversee risks to the organisation.

Annually, the board assesses its own performance using an independent body and the organisation is also assessed each year by our grant funding stakeholders UK Sport and Sport England to ensure we comply with the code of sports governance. (para. 2-7).

As also highlighted in the first module, a significant gap in sport event transparency exists due to the lack of an explicit requirement to publish dedicated governance reports, showcasing a commitment to governance principles. While governance reports are typically mandated for listed companies (for instance, sport clubs listed on stock exchanges would usually have to adhere to such regulations or, in the UK's case, provide reasons for non-compliance), the situation is quite different for sport events. In most instances, such information is offered on a voluntary basis, which limits both the scope and quality of the provided information.

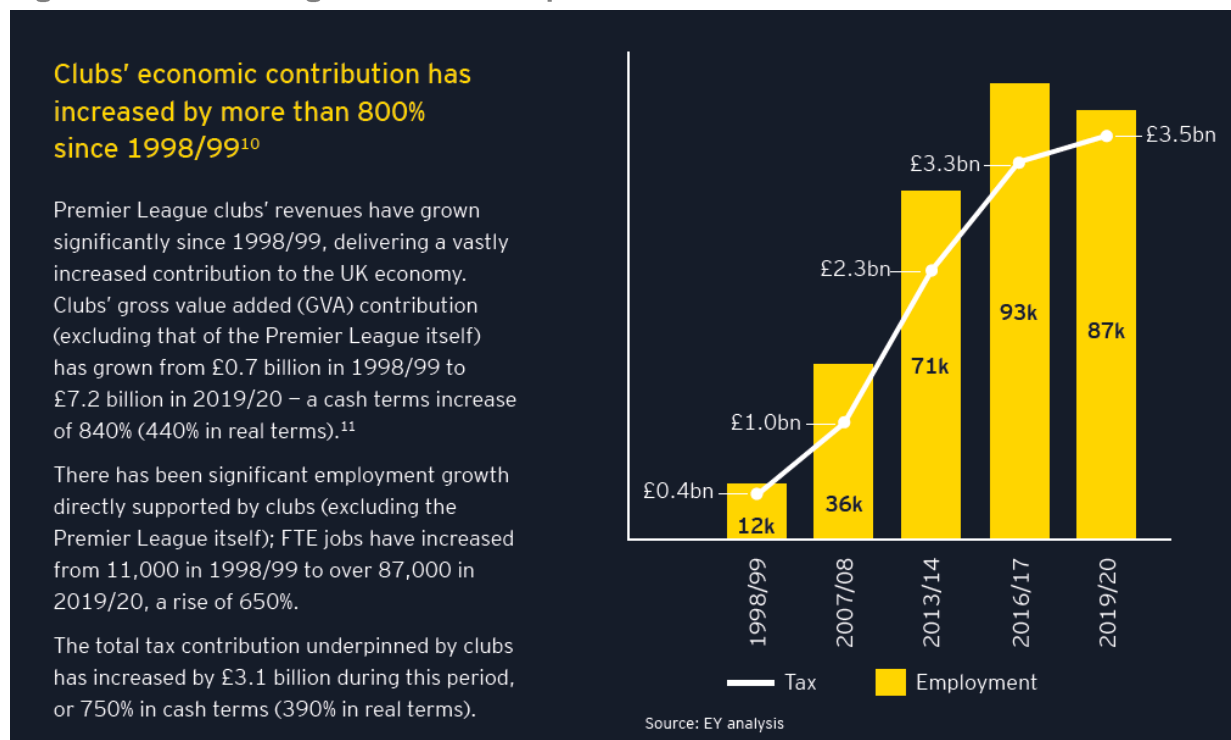
Financial transparency

Concerns about the adequacy and quality of disclosure also arise when considering financial transparency, a vital prerequisite for financial accountability and sustainability. As discussed in the first module, this concern is particularly evident within the context of



sport federations and events, where there often appears to be a lack of information regarding financial performance and resource allocation. Instances of inferior financial statement quality can also be observed in leagues (in, for example, Parry, 2020), a challenge that could potentially be mitigated by the establishment of dedicated independent regulators, as proposed by the UK Government in relation to football (as reported by BBC Sport, 2021). Leagues, like the Premier League in the UK, are increasingly providing information concerning their economic impacts, as illustrated in figure 4.

Figure 4. Premier League economic impact



Source: EY, 2022, p. 6.

Sport event organisers often publish budgets and financial results as part of their transparency and accountability efforts. This can include information about expenses, such as venue rentals, infrastructure, security, marketing, athlete accommodations, and more.

However, as also noticed earlier, the extent of disclosure can vary widely depending on the organisation, the scale of the event, and the level of transparency they aim to achieve. Some events might provide detailed breakdowns of their budgets, while others might offer more high-level summaries.

Table 3 displays an excerpt from UEFA's financial report for the 2021/22 period, highlighting commercial rights and event ticketing. The federation offers further comprehensive discussions in various domains, including media rights, hospitality, and expenses related to events. A notable advantage of financial transparency disclosures is



that these can undergo external auditing. However, it is important to notice that even with external auditing, this does not necessarily assure immunity from earnings management techniques and broader accounting and financial reporting challenges.

Table 3. UEFA financial disclosure

Notes and explanations to the consolidated income statement	2021/22 €000	2020/21 €000
2. Commercial rights		
UEFA EURO	226	520 862
European Qualifiers, UEFA Nations League and friendlies	10 998	19 500
Finalissima	475	0
UEFA Champions League / UEFA Super Cup	444 075	401 535
UEFA Europa League / UEFA Europa Conference League	69 527	47 783
Other competitions and activities	8 460	2 474
Total	533 761	992 154
3. Tickets		
UEFA EURO	424	148 862
UEFA Nations League finals	2 194	0
Finalissima	3 934	0
UEFA Champions League / UEFA Super Cup	24 617	5 861
UEFA Europa League / UEFA Europa Conference League	4 502	682
Other competitions	207	76
Total	35 878	155 481
Ticket revenue fluctuation compared with 2020/21 is also due to the 2021 club competition finals being played in stadiums with reduced capacities due to the pandemic.		

Source: UEFA, 2022, p. 15.

Social transparency

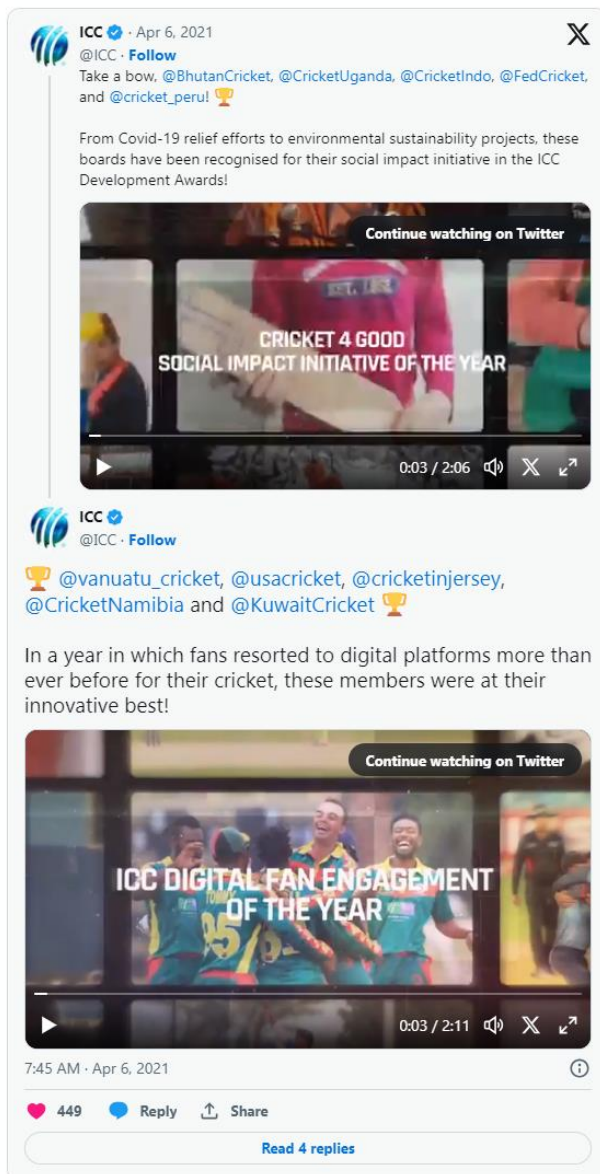
Social transparency is becoming increasingly important in sport events. As seen earlier, this type of disclosure can encompass information, such as its impact on local communities, employment, health and safety, sourcing, and overall legacy. However, such information is typically provided voluntarily, often resulting in a lack of substance and allowing it to be subject to the wishes of individual organisers (Gray *et al.*, 1996). Consequently, often, the related information is primarily offered with the intent to portray the organisation favourably rather than to genuinely engage with stakeholders and uphold accountability.

Sport event organisers can employ **different media** to disseminate related disclosures and enhance their social transparency. These may include financial statements, social and sustainability reports, websites, and, more recently, social media. Despite information often being duplicated, it has been well established that organisations use different media to convey information to different stakeholders (Vourvachis *et al.*, 2016).



Figure 5 illustrates a segment of social disclosure from the ICC. The federation took to social media to highlight the positive impact of cricket on communities during the challenging circumstances of 2020's COVID-19 pandemic. However, the focus of the presented positive impact is on cricket's adoption across various countries. While this objective holds significance, it does not provide specific evidence of the direct benefits accrued by local communities.

Figure 5. ICC social disclosure



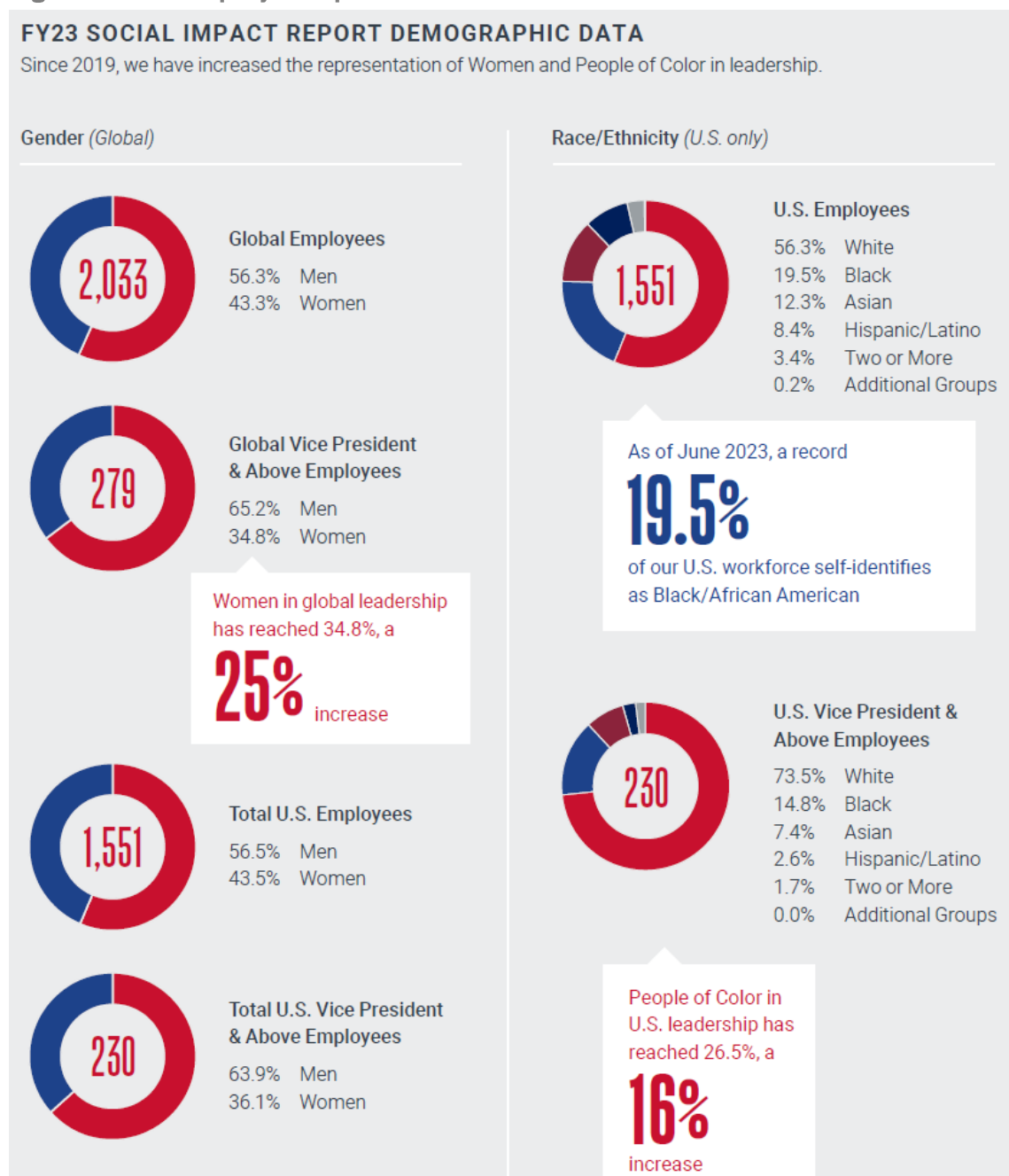
Source: ICC, 2021, <https://bit.ly/3GtcjQh>.

Among the array of social disclosures, those pertaining to health and safety, as well as broader employee information, appear to gain more prominence (Vourvachis *et al.*, 2016; Mai, 2023). The following example from the NBA's 2023 Social Impact Report, as depicted in figure 6, provides comprehensive insights into employee gender and ethnicity. This emphasis is hardly surprising, considering the prevailing trends advocating diversity,



equity, and inclusion (particularly as a paramount concern for younger generations), as discussed in earlier modules (Deloitte, 2023).

Figure 6. NBA employee representation



Source: NBA, 2023, p. 45.

However, it is common for organisations to **omit the disclosure** of information regarding human rights and labour rights violations, and even gender and ethnicity pay disparities, although the latter is gaining importance (Mai, 2023). Our own review also revealed that sport organisers typically do not align their disclosure practices with the GRI Event Organisers disclosure standards (GRI, 2014), which could have significantly strengthened the quality and comparability of such disclosures.



Nonetheless, there is a growing pressure from stakeholders for the standardisation of these disclosures. As demonstrated in the governance module, a noteworthy UK initiative mandates publicly-funded organisations to formulate a Diversity and Inclusion Action Plan (DIAP) to showcase their efforts in involving a more diverse range of individuals—including women, disabled individuals, and those from ethnic minority backgrounds—in sport management (BBC Sport, 2021). In response to this initiative, funded organisations like Sporting Equals have begun to release such reports, often presenting information in tabular formats like the one depicted in table 4, outlining their compliance with the standards' requirements.

Table 4. Diversity and Inclusion Action Plan extract

Objectives	Outcomes	Measures	Responsible	Time Frame
Inclusive Leadership Training	Senior Management Team and Board Members to be aligned in the definition of inclusive leadership	CEO to track attendance	CEO / HRC	July 2020 (Board Away Day)
Appoint Board Level Diversity and Inclusion Champion	Equality, Diversity, and Inclusion Champion to hold SMT and Board members accountable to ensure sufficient evidence of diversity into practice	Champion to establish two-way communication between SMT and Board Members. Chair to record actions taken	Chair/SAM	
Construct a Board Pledge or Diversity Statement	To provide a clear commitment and vision to the promotion of diversity and inclusion within Sporting Equals.		MCM	
Set up Board Accountability Framework	Board to work within certain measures and outcomes.		Chair/SAM	

Source: Sporting Equals, 2022, p. 11.

Sport event organisers can employ different media to disseminate related disclosures and enhance their social transparency. These may include:

Financial statements.



Social and sustainability reports.

Websites.

Newspapers.

Environmental transparency

Environmental transparency is also becoming increasingly important in sport events. As we discussed in the sustainability module, climate change and environmental sustainability are recognised as significant macro forces driving change and shaping the future of sports (Deloitte, 2023). The focus of related initiatives and disclosure is on how sport events can mitigate their detrimental impact on the environment. It should be noticed, however, that sport events may also be negatively impacted on by the environment (see e.g., Campelli, 2022, for a discussion on how sailors in the 2016 Olympics were affected by poor water quality). The following box presents an extract of environmental disclosure from WSL, which has received positive feedback for their relevant commitment (Timms, 2023a).

WSL environmental disclosure

According to WSL (2022):

In 2019, WSL announced a series of sustainability commitments that set a new standard for global professional sports:

1. Becoming carbon neutral globally.
2. Eliminating single-serve plastics at our events.
3. Investing in local communities through activations and an annual grant programme.

These commitments apply to the WSL Championship Tour, the highest level of competitive surfing. The tour comprises a global series of competitions where the best surfers on the planet compete for world titles.

Since 2018, WSL has measured, reduced, and offset emissions from WSL Championship Tour, Big Wave Tour, and WSL Operations. In total, we have offset 16,089 tonnes of CO₂ emissions (mtCO₂e) including 100% nature-based solutions, which is equivalent to planting and growing 266,035 trees for ten years (EPA).

In 2021, we launched a global initiative called 'We Are One Ocean,' with the goal of bringing people together to care about the issue of ocean conservation and preserve the future of surfing for generations of surfers to come. Since the launch



of We Are One Ocean, our campaign has brought together people from more than 150 countries and ninety organisations as well as garnering more than 400 million cumulative reach on social media.

The first event in 2022 took place as part of the opening stop on the Championship Tour in Hawaii, where we worked with Mālama Pūpūkea Waimea, a community-based nonprofit, to care for Hawaii's fragile reefs. For the second stop we teamed up with Nā Kama Kai and the North Shore Community Land Trust to restore native plants, and most recently, we worked with ReGeneration Surf to restore the ocean by replanting golden kelp forests in Peniche, Portugal. (para. 3-8).

While the WSL appears to be taking substantial actions to mitigate its environmental impacts, the extent of its related disclosures is comparatively lower in comparison to other larger sport federations. In contrast, major federations such as FIFA and UEFA seem to provide significantly more information in this regard. This highlights the influence of size of the provision of environmental (and other types of) disclosures, a phenomenon well-documented in the literature (see, for example, Mai, 2023; Mai *et al.*, 2023). As demonstrated in the previous module, Paris 2024 (2023) has released an extensive report on its sustainability and legacy impacts, which is to be expected considering its size.

Even large-scale events with short time span, like the Super Bowl, are now providing some level of disclosure to enhance their environmental transparency, as illustrated in figure 7. The NFL (2023) notes that NFL Green collaborates with NFL Sponsor Verizon to promote responsible E-Waste recycling. Annually, a one-day public E-Waste event is organised in partnership with the local zoo just before the Super Bowl. E-Waste recycling helps recover valuable minerals from electronic items that are no longer in use. This recycling effort aids in preserving the habitats of animals, where many of these materials are originally sourced and mined. Verizon oversees and funds the execution of this event.



Figure 7. Super Bowl E-Waste Event



Source: NFL, 2023, <https://bit.ly/40NwiCi>.

However, is this increased disclosure a sign of genuine commitment to environmental transparency, enhancing stakeholder accountability, or an attempt to positively influence event reputation? Research suggests that, in the absence of regulations, organisations disclose environmental information for various reasons, with stakeholder pressure being the primary driver. Today, stakeholders, especially fans, expect strong environmental sustainability and transparency commitment from all involved in sport events, including clubs (Finch, 2019). However, event organisers can react to this pressure in diverse ways, emphasising the need for disclosure standardisation.

As seen earlier, initiatives like the ‘Sports for Climate Action Framework’ and ‘Sport Positive’ aim to aid this by prompting participating organisations to address impacts and communicate progress to stakeholders. Figure 8 shows media coverage of Bundesliga clubs meeting commitments to these frameworks. Despite these positive steps, more regulatory intervention is needed, such as establishing national climate regulators. These bodies could address issues like greenwashing while holding sport organisations accountable for climate commitments (Campelli, 2023).

Figure 8. Media coverage of football club sustainability



Source: Gerstenberger, 2022, <https://bit.ly/3GtdK17>.

Case study

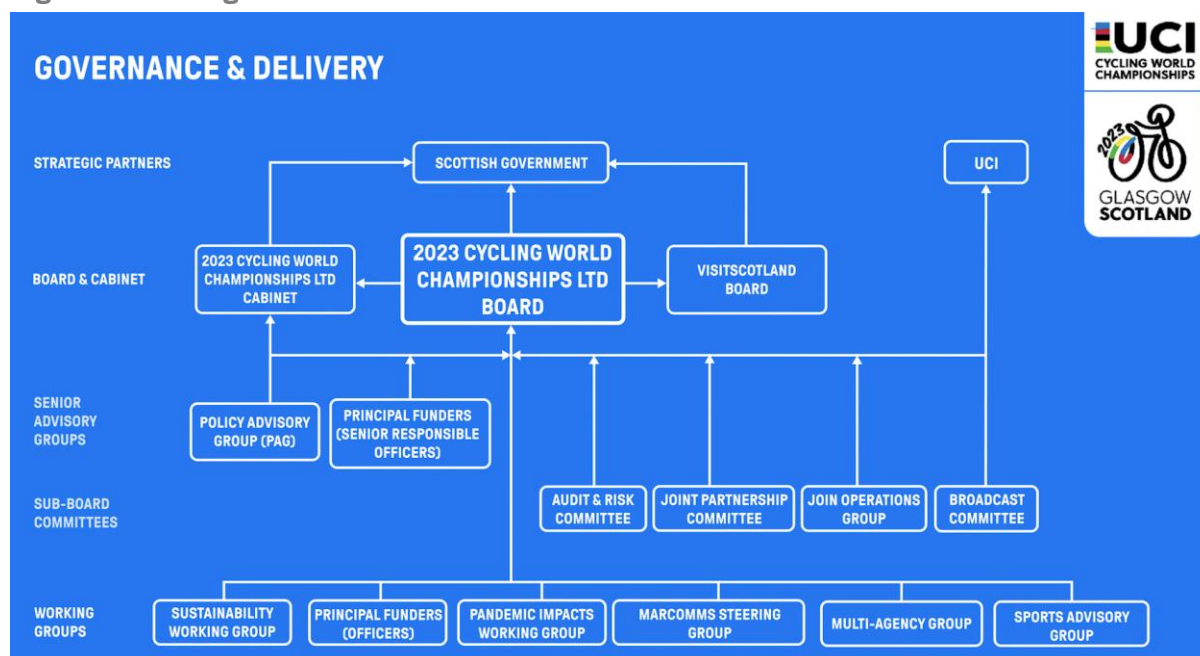
As a case study in this module, we will focus on the transparency of the 2023 UCI Cycling World Championships, which were hosted in Glasgow and across Scotland from 3rd to 13th August (see UCI, 2023). Following the format of the preceding sections, we will explore the event's transparency in relation to governance, financial, social, and environmental impacts.

Governance transparency

The 2023 UCI Cycling World Championships were the largest and inaugural event of its kind, amalgamating thirteen distinct UCI World Championships into a singular mega-event. Consequently, the event presented notable governance challenges. The organisers provided insights into the event's governance framework, as illustrated in figure 9. On a dedicated page, they also provided supplementary information regarding the event's strategy, articles of association, and sponsorship policy. Importantly, they further incorporated biographical details about each board member (including some broad

information about individual compensation arrangements) and provided copies of board meeting minutes. All these aspects contribute significantly to the event's transparency.

Figure 9. Event governance structure



Source: UCI, 2023, <https://bit.ly/3MSD1p4>.

Financial transparency

The event's financial transparency seems to be less pronounced compared to its governance transparency. As of the time of writing, the event had recently concluded, making it improbable to have access to post-event financial outcomes and analysis. However, only the annual reports and accounts up to 31 March 2021 were publicly accessible (thus excluding the latest annual report). Information related to the 2021 report was quite concise. It encompassed an income statement (i.e., a statement of financial performance), presented in figure 4 (on page 12 of the document), along with other statements and brief explanatory notes. Nevertheless, a detailed budget for the 2023 event or any information regarding deviations from the budget in relation to prior estimations was absent. Such information would be vital in enhancing transparency and fostering accountability to stakeholders.



Figure 10: Event financial performance

Statement of Profit and Loss and other comprehensive income

For the 13 month period ending 31 March 2021

	13 months to 31 Mar 2021 £'000
Income	5,600
Total Revenue	5,600
Cost of sales	-
Gross Profit	5,600
Rights Fees	(5,412)
Events Organisation	(12)
Staff Costs	(610)
Professional fees	(137)
Direct marketing	(67)
Administrative expenses	(118)
Total Expenditure	(6,356)
Other income	756
Surplus before taxation	-
Taxation	-
Surplus for the period	-

Source: UCI, 2023, <https://bit.ly/49F8apL>.

Social transparency

The event extended its focus beyond governance and economic considerations to also encompass the impacts on society and the environment. Interestingly, it acknowledged the **interconnectedness** among these sustainability pillars, highlighting that climate change will have serious effects on people that are most vulnerable in society, who are living in poverty, and lack economic opportunity, widening the inequality gap even further (Timms, 2023b). Consequently, the event released an Equality, Diversity, and Inclusion (EDI) framework, which was integrated within the Sustainability Framework.



An extract from this framework, providing an overview of the event's EDI guiding principles, is presented in table 5.

Table 5. Equality, diversity, and inclusion guiding principles

INSPIRATIONAL	We commit to inspiring everyone to participate and take part
REMOVING BIAS	We acknowledge that individual and institutional biases can impact on groups differently and we must seek to mitigate bias at all times
CHALLENGE	We can challenge each other's biases and be open to new ideas and perspectives
TRANSPARENCY	We talk openly about our commitment to EDI and share our story with others
COLLABORATION	We will work together to deliver our EDI ambitions through our partnerships and communities
AUTHENTIC	We will listen and tell everyone's story and learn as we evolve
CELEBRATING SUCCESS	We will celebrate our successes and are committed to review progress of our EDI journey quarterly

Source: UCI, 2023, <https://bit.ly/49F8apL>.

As part of its pledge to champion EDI, the event appointed champions from each of the event's delivery partners and formulated an action plan to uphold the EDI framework, which was supervised by an internal EDI Steering Group. Additionally, it created specific key performance indicators (KPIs) dedicated to measuring success. Nonetheless, some KPIs were vaguely articulated or posed challenges in measurement. It would also be interesting to observe how these KPIs were ultimately realised (typically, post-event reports tend to focus on financial performance).

While the event did offer comprehensive details about charity partners and ambassadors, it omitted providing in-depth information regarding employee representation and health and safety aspects, including potential incidents, or human rights. Inclusion of such information would have further bolstered the event's transparency.

Environmental transparency

The event developed a sustainability framework encompassing a commitment to both the UN's Sports for Climate Action Framework and the UCI's Climate Action Charter. Corresponding commitments were addressed within the themes of people, place, and planet. Interestingly, within the framework document (see UCI, 2023), it is noticed the following:



As a **short-lived event**, it is a priority for the 2023 UCI Cycling World Championships and our partners to reflect Glasgow and Scotland's net-zero ambitions by providing data and insights for future events. We will use these UCI World Championships to set the pace of climate action throughout the events sector and businesses in Scotland. (p. 17).

The next box outlines some of the commitments disclosed in the framework. The event did not provide any further environmental disclosure, but rather broadly emphasised the benefits to the community. Despite these benefits, mega events like this have a significant footprint, and we would expect much greater detail on related plans and activities.

Event environmental commitments

To celebrate the Power of the Bike, the 2023 UCI Cycling World Championships have undertaken the following actions:

- promote and prioritise sustainable transport to all venues throughout event planning, operations, activations, and delivery.
- Improve infrastructure and increase provision of cycling facilities at event venues such as secure bike parking availability.
- Engage cycling organisations around Scotland to amplify their programmes through participation in the event; this has been done through the Community Cycling Fund and funding for local authorities.
- Significant investment in Scotland's rail network to facilitate multimodal journeys for cycling and train journeys, including train carriages with cycle spaces and new cycling storages at stations.
- Implement a sustainable transport hierarchy that encourages low or zero emission transport modes across event operations aligned with Glasgow's Low Emission Zone (LEZ) and the Cleaner Air for Scotland 2 strategy.
- Implement an energy hierarchy to maximise local grid use and power the event with renewable energy wherever possible. Deliver a 'Zero Waste' event by reducing waste, achieving a high recycling rate (beyond current Scottish Government levels) and sending no waste directly to landfill (UCI, 2023).

Summary

This module has examined key issues related to the accountability and transparency of sport events. It initially showcased how transparency can strengthen the event's accountability towards stakeholders. It then offered an in-depth overview of the various developments in transparency that pertain to event sustainability—namely, governance, financial, social, and environmental aspects.



While event organisers seem to have progressively enhanced event transparency and accountability over the years, there remains **substantial room for improvement** across all dimensions. This includes both the extent and quality of disclosure, particularly for smaller events. Despite the proliferation of numerous initiatives, their adoption appears to be limited. It is essential for sport event organisers to engage with these initiatives more deeply, as transparency is a cornerstone of accountability and governance and an ultimate pre-requisite for event sustainability.

Event sustainability can be further strengthened by addressing **ethical challenges and dilemmas** specific to sport events and integrating ethical practices, as discussed in the next module.

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