

Strengthening Integrity and Accountability in Sports Governance: A Case Study of the 2015 FIFA Corruption Scandal

Research Project for Emerging Issues/Advanced Topics Course

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A. Definitions

As this research paper mentions many individuals and uses several acronyms, I have provided a reference guide of acronyms and key individuals with their respective roles for the reader to reference.

A.1. Acronyms

- **AFC:** The Asian Football Confederation.
- **CAF:** The Confederation of African Football.
- **CONCACAF:** The Confederation of North, the Central America, and Caribbean Association Football.
- **CONMEBOL:** The South American Football Confederation.
- **DOJ:** The United States Department of Justice.
- **ExCo:** FIFA's Executive Committee.
- **FIFA:** The Fédération internationale de football association.
- **IFAs:** Investigative and Forensic Accountants.
- **ISL:** International Sports and Leisure.
- **OFC:** The Oceania Football Confederation.
- **UBS:** Union Bank of Switzerland.
- **UEFA:** The Union of European Football Associations

A.2. Key Individuals Named In The Research Paper And Their Respective Roles.

A.2.1. Key Individuals interviewed in *FIFA Uncovered*, Netflix Documentary film

- **Al Majid, Phaedra:** “Qatari whistleblower” and former Media Officer of the Qatar 2022 World Cup bid.
- **Al Thawadi, Hassan:** Secretary General for Qatar’s 2022 World Cup bid.
- **Berryman, Steve:** Special Agent with the United States Internal Revenue Service (IRS).
- **Bin Hamman, Mohamed:** Campaign Manager for the 1998 FIFA Presidential Election. He was also a FIFA Presidential Candidate for the 2011 Election.
- **Blatter, Sepp:** FIFA President from 1998 to 2015.

- **Blazer, Chuck:** General Secretary of CONCACAF and FIFA ExCo Member.
- **Dassler, Horst:** Secured the overall marketing rights for the 1982 World Cup in Spain for Adidas and founded ISL.
- **Davies, Amanda:** News Anchor with CNN
- **Garcia, Michael:** Former New York Prosecutor was hired by FIFA's Ethics Committee to the role of FIFA's Chief Investigator
- **Havelange, João:** FIFA President from 1974 to 1998.
- **Hayatou, Issa:** President of CAF
- **Jennings, Andrew:** British Investigative Reporter
- **Johansson, Lennart:** UEFA President from 1990 to 2007. Johansson lost the 1998 FIFA Presidential Election to Blatter.
- **Labrador, Eric:** President of the Puerto Rico Football Federation 2011- 2019.
- **Lefkaritis, Marios:** ExCo member who sold land to Qatar for \$32 million euros
- **Lynch, Loretta E:** United States Attorney General
- **Maradas, Emmanuel:** African Advisor to Sepp Blatter
- **Norris, Evan:** Prosecutor, US Department of Justice 2007-2017
- **Rous, Sir Stanley:** FIFA President from 1961 to 1974.
- **Valcke, Jerome:** FIFA Secretary General 2007-2015

A.2.2. Individuals Interviewed in *FIFA Uncovered*, Netflix Documentary film

- **Aigner, Gerhard:** UEFA Chief Executive from 1989-2003
- **Besinger, Ken:** Reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World's Biggest Sports Scandal*
- **Conn, David:** Author of *The Fall of the House of FIFA* and journalist for *The Guardian*.
- **Kidane, Fekrou:** An African Football Consultant
- **LeClaire, Jean-Philippe:** Journalist for *L'Équipe*, a French newspaper devoted to sports, and Michel Platini's biographer.
- **Mayne-Nicholls, Harold:** Chief FIFA Inspector, 2018 and 2022 World Cup Bids
- **Olsson, Lars-Christer:** General Secretary, Swedish Football Association 1991-2000.
- **Rodrigues, Ernesto:** Biographer of Havelange.

- **Teixeria, Richardo: Former President of the Brazilian Football Confederation and Havelange’s son-in-law.**
- **Tognoni, Guido: Former adviser to Sepp Blatter**
- **Valentino Singh: Journalist and Jack Warner’s biographer**

B. Introduction

The Fédération Internationale de Football Association (FIFA) is the international governing body of football. ¹ FIFA aims to “*grow revenues sustainably so they can be reinvested back into football development across the world,*”² as detailed in the FIFA President’s Vision for 2022-2023. FIFA has always relied on the Men’s World Cup for a substantial portion of their revenues.

David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, explained FIFA is “*really powerful because it’s got the World Cup. And countries fall all over themselves to try to host the World Cup in their country. It gives their country image building that you just can’t achieve with anything else.... that gives FIFA and the FIFA President real power and so much leverage over actual countries. But that power is a trap for corruption.*”³

“*The 2015 [FIFA] scandal, the biggest in sport’s history, involved collusion between officials from governing bodies and sports marketing executives, with fraud, bribery, racketeering and money laundering offenses committed.*”⁴

C. Research Objectives

Although fraud and corruption impact organizations across different industries, one could assume that not-for-profit organizations like the FIFA, which was created with the objective of

¹ <https://www.bbc.co.uk/newsround/32994511>

² <https://publications.fifa.com/en/annual-report-2021/around-fifa/governance-administration/>

³ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered* Netflix Documentary film. (2022), Episode 1.

⁴ <https://www.bbc.co.uk/sport/football/58323327>

“growing association football internationally, ensuring it is accessible to everyone, and advocating for integrity and fair play,⁵” would have a lower occurrence of misconduct and deception. But self-regulatory sports governing bodies, like FIFA, have unfortunately shown that may not necessarily be the case. According to Jack Rollin, author of *Soccer at War, 1930-45* and *Soccer in the 1930s: Simple or Sublime?*, *“for many observers the real shame of the revelations of widespread corruption at FIFA was the misguided public perception that the multibillion-dollar enterprise was primarily interested in soccer.⁶”*

This paper will analyze the widespread corruption at FIFA – revealed to the world in 2015 when the United States Department of Justice (DOJ) indicted several FIFA officials, *which spans at least two generations of soccer officials who, as alleged, have abused their positions of trust to acquire millions of dollars in bribes and kickbacks.⁷”*

Senior level officials, who had a fiduciary duty to protect FIFA, instead deliberately left weaknesses in FIFA’s internal controls. They actively exploited them for their own benefit, before being found out and accused of accepting bribes of more than \$150m spanning over 24 years⁸. *“More than 50 defendants have been criminally charged since the [United States] Department of Justice unveiled its corruption probe in 2015. Twenty-seven people and four corporate entities have pleaded guilty, with two people convicted at trial.⁹”*

According to researcher Kirsty Gardiner, Ph.D., *“Integrity encourages a culture of trust and accountability, which acts as a protective measure against unethical behaviour such as fraud, corruption, and misconduct¹⁰”*. Senior level officials at FIFA did not *“demonstrate a commitment*

⁵ <https://en.wikipedia.org/wiki/FIFA>

⁶ <https://www.britannica.com/event/2015-FIFA-corruption-scandal>

⁷ <https://www.wired.com/2015/05/fifa-scandal-explained/>

⁸ <https://www.theguardian.com/world/2015/may/27/fifa-corruption-arrests-key-questions-answered>

⁹ <https://www.bbc.com/sport/football/58323327>

¹⁰ <https://positivepsychology.com/integrity-in-the-workplace/>

to integrity and ethical values,¹¹ which created a culture at FIFA that supported widespread corruption through world football¹².

This paper will describe the events which led to the indictments that unfolded in 2015 against FIFA officials, starting as far back as 1974, to reveal how FIFA officials progressively created a web of deceit and corruption for their personal gain and those around them. Lack of accountability and transparency, financial mismanagement, conflicts of interest, bribery, and vote-buying that all contributed to FIFA's downfall in 2015 will be discussed in this paper.

We will also examine what FIFA did in response to the 2015 corruption scandal and what FIFA could – and should – have done to prevent it from happening in the first place. Best practices, lessons learned and the role Investigative Forensic Accountants (IFAs) have in preventing and detecting fraud and corruption in sports were obtained by researching fraud prevention and detection mechanisms used by other self regulating sports governing bodies and speaking with industry experts.

D. Charges Announced

Attorney General Loretta E. Lynch held a press conference on May 27, 2015, in Brooklyn, NY. She stated among other things¹³:

- *“Many of the individuals and organizations we will describe today were entrusted with keeping soccer open and accessible to all. They held important responsibilities at every level, from building soccer fields for children in developing countries to organizing the World Cup. They were expected to uphold the rules that keep soccer honest and protect*

¹¹ <https://www.fraud-magazine.com/article.aspx?id=4294990480>

¹² Ken Bensinger, a reporter with The New York Times and author of Red Card: How the U.S Blew the Whistle on the World's Biggest Sports Scandal interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹³<https://www.justice.gov/opa/speech/attorney-general-loretta-e-lynch-delivers-remarks-press-conference-announcing-charges>

the integrity of the game. Instead, they corrupted the business of worldwide soccer to serve their interests and enrich themselves.”

- *“The 14 defendants charged in the indictment we are unsealing today include high-ranking officials of FIFA, the international organization responsible for regulating and promoting soccer; leaders of regional and other governing bodies under the FIFA umbrella; and sports marketing executives who, according to the indictment, paid millions of dollars in bribes and kickbacks to obtain lucrative media and marketing rights to international soccer tournaments. The 47-count indictment against these individuals includes charges of racketeering, wire fraud and money laundering conspiracies spanning two decades.”*
- *“FIFA and the regional bodies under its umbrella make money, in part, by selling commercial rights to their soccer tournaments to sports marketing companies, often through multi-year contracts covering multiple editions of the tournaments. The sports marketing companies, in turn, sell those rights downstream to TV and radio broadcast networks, major corporate sponsors and other entities for significant sums of money.”*
- *“Beginning in 1991, two generations of soccer officials, including the then-presidents of two regional soccer confederations under FIFA – the Confederation of North, Central American and Caribbean Association Football, known as CONCACAF, which includes the United States, and the South American Football Confederation, or CONMEBOL, which represents organized soccer in South America – used their positions of trust within their respective organizations to solicit bribes from sports marketers in exchange for the commercial rights to their soccer tournaments. They did this over and over, year after year, tournament after tournament.”*

- *For instance, in 2016, the United States is scheduled to host the centennial edition of the Copa America [the top men's quadrennial football tournament contested among national teams from South America] – the first time that tournament will be held in cities outside South America. Our investigation revealed that what should be an expression of international sportsmanship was used as a vehicle in a broader scheme to line executives' pockets with bribes totaling \$110 million – nearly a third of the legitimate costs of the rights to the tournaments involved.”*
- *“The criminal activity we have identified did not solely involve sports marketing. Around 2004, bidding began for the opportunity to host the 2010 World Cup, which was ultimately awarded to South Africa – the first time the tournament would be held on the African continent. But even for this historic event, FIFA executives and others corrupted the process by using bribes to influence the hosting decision. The indictment also alleges that corruption and bribery extended to the 2011 FIFA presidential election, and to agreements regarding sponsorship of the Brazilian national soccer team by a major U.S. sportswear company.”*
- *“In short, these individuals and organizations engaged in bribery to decide who would televise games; where the games would be held; and who would run the organization overseeing organized soccer worldwide. While at least one FIFA executive served as CONCACAF president without pay, there was little altruism involved, as he alone is alleged to have taken more than \$10 million in bribes over a 19-year period and amassed a personal fortune from his ill-gotten gains. In many instances, defendants and their co-conspirators planned aspects of their scheme during meetings held here in the United States; they used the banking and wire facilities of the United States to distribute bribe*

payments; and they planned to profit from their scheme in large part through promotional efforts directed at the growing U.S. market for soccer.”

- *“In addition to the indictment, we are also unsealing today the charging instruments of four individual and two corporate defendants who have already pleaded guilty to their involvement in racketeering activity and other criminal conduct. Among these defendants are a U.S. sports marketing company, a Brazilian sports marketing executive, and a U.S. citizen who, in addition to being the former general secretary of CONCACAF and a member of the FIFA executive committee, was a beneficiary of the 2010 World Cup bribery scheme. All told, these defendants have agreed to forfeit over \$150 million in illegal profits they have made from these crimes.”*

E. FIFA’s Voting Structure

First, we will look at FIFA’s voting structure used for the FIFA Presidential Election and the World Cup bids. It became one of FIFA’s main vulnerabilities. FIFA’s voting structure, one country one vote system, where each Member Association, regardless of size, had equal voting power, created potential opportunities for corruption, including bribery and election manipulation. FIFA senior officials exploited these opportunities for personal gain. FIFA officials may target smaller Member Associations that lack governance structures, internal controls, or financial resources, offering them bribes in exchange for their votes.

FIFA currently has 211 Member Associations, who each get one equal vote in the FIFA Presidential Election. Each Member Association belongs to one of six Confederations that make up FIFA. The Confederations are:

- The Asian Football Confederation (AFC, 46 Member Associations),
- The Confederation of African Football (CAF, 54 Member Associations),

- The Confederation of North, the Central America and Caribbean Association Football (CONCACAF, 35 Member Associations),
- The South American Football Confederation (CONMEBOL, 10 Member Associations),
- The Oceania Football Confederation (OFC, 11 Member Associations), and
- The Union of European Football Associations (UEFA, 55 Member Associations).¹⁶

The six Confederations elect a 24-member FIFA Executive Committee (ExCo), who are responsible for making high level decisions at FIFA, including determining the World Cup host country.¹⁸

Some members of FIFA Executive Committee (ExCo) favored personal gain over ethical principles which created a culture of “*incredible greed and instances of bribery*”¹⁹. These ExCo members used FIFA’s voting structure as a vehicle to participate in criminal activities, including fraud, money laundering and bribery.²⁰

According to Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal*, the ExCo was “*a bunch of very power-hungry people, all who are ready and willing to put a knife in each other’s back whenever they can. Most of these people were running the sport because they saw it as a business, a family business that they can make money out of.*”²¹ ”

This ‘one country one vote system’ has been described as “*one of the main risk factors of facilitating corruption and vote-buying, thus threatening the integrity of international sport.*”²³”

This system does not provide voting power to Member Associations reflecting their involvement

¹⁶ <https://inside.fifa.com/about-fifa/associations>

¹⁸ “How the FIFA executive committee works | DW News” <https://www.youtube.com/watch?v=cLDMSPaBYeE>

¹⁹ Brooks and Dunn (P.259)

²⁰ <https://www.justice.gov/opa/pr/nine-fifa-officials-and-five-corporate-executives-indicted-racketeering-conspiracy-and>

²¹ Ken Bensinger, a reporter with The New York Times and author of *Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal* interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

²³ https://www.playthegame.org/media/1rvay01m/a-vote-with-a-weight_final.pdf

in the sport. *Play the Game*, an initiative promoting democracy, transparency and freedom of expression in world sport published a paper, *A vote with a weight, an analysis of alternatives to the one-nation-one vote in international sport*, outlining “the member associations who contribute the most to the sport at an international level should also have greater influence on political decisions²⁴” For example, in a FIFA Presidential Election, CONMEBOL, which included Brazil (5 World Cup victories²⁵) and Argentina (3 World Cup victories²⁶), had 10 votes for FIFA Presidency and CONCACAF, because of all the Caribbean islands, had over 30 votes for the Presidency.²⁷

Play the Game’s report also stated “some argue that the weighted voting system promotes good governance and decreases the risk of vote-buying and corruption”²⁸. This structure made it beneficial for a Presidential Candidate to obtain the support of CONCACAF, and there were allegations that Presidential Candidates bribed CONCACAF officials to obtain their votes.

F. What happened at FIFA?

In order to understand how FIFA first began to be tainted by corruption before progressively evolving into an organization where corruption was the norm, we have to go as far back as 1974, when whispers and suspicions of corruption at FIFA first emerged.

²⁴ https://www.playthegame.org/media/1rvay01m/a-vote-with-a-weight_final.pdf

²⁵ <https://www.sportingnews.com/us/soccer/news/who-has-won-most-world-cups-list-winners-men/ln2npdy5tl74pkqodlrqnr8>

²⁶ <https://www.nbcsports.com/soccer/news/argentina-lionel-messi-world-cup-history-2022>

²⁷ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

²⁸ https://www.playthegame.org/media/1rvay01m/a-vote-with-a-weight_final.p

F.1. 1974 FIFA Congress in Frankfurt - João Havelange and Sir Stanley Rous

The first known allegations of bribery were during the 1974 FIFA Presidential election, which João Havelange (Havelange) won against Incumbent President Stanley Rous (Rous). It was alleged that Havelange bought votes during his Presidential Election campaign.

The Confederation of African Football (CAF) was a *key voting bloc*, being the biggest Confederation in FIFA.²⁹ In order to secure votes, Havelange promised money and resources to Africa for development of football and promised to ban South Africa from FIFA due to the apartheid if he won the election, essentially buying votes from CAF.

Ernesto Rodrigues, biographer of Havelange, explained there was “*suspicion that Havelange had money, and that the famous packages, the brown envelopes, may have been distributed to delegates at the hotel in Frankfurt in the days before Congress,*”³⁰ alluding that Havelange bought votes in the 1974 FIFA Presidential Election.

F.1.1 Sepp Blatter (Blatter)

Once elected, Havelange then sought to centralize authority, so that he could reduce accountability and created a culture where personal interests took precedence over FIFA’s and any ethical considerations. He did this by “*strategically select[ing] senior members*” to the ExCo “*who helped him maintain his power.*”³¹

In October 1974, Havelange recruited Sepp Blatter to join his team to develop the game of football. Prior to joining Havelange, Blatter held several public relations positions including General Secretary of the Swiss Ice Hockey Federation and was involved with the Munich 1972

²⁹ <https://academic.oup.com/ejil/article/30/3/1041/5673324#189985369>

³⁰ Ernesto Rodrigues, biographer of Havelange, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

³¹ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf (P.37)

and Montreal 1976 Olympics³². In 1976, Blatter obtained sponsorship for FIFA from Coca Cola and *The FIFA Coca Cola Program* was created to develop football programs and youth competitions. Adidas was secured as a sponsor to provide all FIFA's equipment. Other sponsors worked with FIFA on the 1978 World Cup in Argentina, which provided FIFA with significant sponsorship revenue. In 1981, Havelange appointed Blatter to the General Secretary of FIFA.

F.1.2. Horst Dassler (Dassler)

Dassler was the son of Adi Dassler, who founded Adidas, and there have been allegations that Havelange accepted bribes from Dassler to help secure the overall marketing rights for Adidas for the 1982 World Cup which was held in Spain. It was alleged at the time that Dassler included a \$1million payment to Havelange in the marketing rights contract to ensure Adidas successfully secured them. According to Ken Bensinger *“Dassler started to think about other ways to bribe Havelange to be able to control the rights indefinitely ‘cause he knows the value of football is going to explode.”*³³

Dassler realized that FIFA's marketing rights would likely increase significantly in value as sports broadcasting developed, and he began working on ways to capitalize on these opportunities.

F.1.3. International Sports and Leisure (ISL)

First, Dassler founded ISL in 1982 and bought all FIFA'S marketing rights associated with the World Cup selling them to broadcasters. ISL revolutionized football marketing, acting as an intermediary between FIFA and international companies seeking sponsorship opportunities.³⁴

³² <https://www.britannica.com/money/Sepp-Blatter>

³³ Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World's Biggest Sports Scandal* interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

³⁴<https://www.oxfordreference.com/display/10.1093/oi/authority.20110803100007880?rskey=k1SWQ9&result=3>

Havelange had a conflict of interest with ISL, and he prioritized personal gain over FIFA's interests. The marketing rights for the World Cup were sold to ISL at a cost which appeared to have been lower than market value and ISL was given unexplained favoritism as there was no indication that the marketing rights were available to other companies. Havelange was more interested in how much money Dassler would give him privately under the table in exchange for FIFA's marketing rights as opposed to receiving market value revenues for FIFA³⁵.

F.1.4. Culture of Fear

Individuals associated with FIFA became aware of kickbacks that Havelange was receiving from ISL, but they went unreported. FIFA staff started to ask questions about the World Cup's marketing rights being virtually sole sourced to ISL, but nobody spoke out.³⁶ The misconduct became systemic at FIFA as it was "*done with the knowledge and acceptance of responsible, influential people,*³⁷" in the organization.

Individuals may have chosen to not report the misconduct at FIFA, for "*fear [of] consequences*" or "*fears that their concerns won't be taken seriously.*³⁸" Self preservation could have also played a role as individuals don't want to be seen as an impediment by leadership. Lack of trust, a culture that accepts misconduct, lack of whistle-blower protection and inadequate reporting mechanisms at FIFA contributed to misconduct going unreported.

According to Jason Armstrong, Vice-President of KPMG Forensics Inc., a worldwide accounting firm that specializes in investigations, "*[i]f whistleblowers are to come forward, they need protection from these retaliatory measures and they need to believe in management's*

³⁵ Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World's Biggest Sports Scandal* interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

³⁶ Guido Tognoni, former advisor to Blatter, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

³⁷ <https://www.mindtools.com/ay7xudd/whistleblowing>

³⁸ <https://hrexecutive.com/heres-why-so-many-workplace-issues-go-unreported/>

*integrity to rely on this offered protection. Without the employees' trust of management, there are gaps in the protection of whistleblowers that will give employees cause for concern.*³⁹

Brooks and Dunn, in their textbook *Business and Professional Ethics for Directors, Executives and Accountants* stated “[u]nfortunately, employees may realize that something is wrong but are afraid to ask about it or bring the wrongdoings to the notice of company officials. In many cultures, it is not appropriate to tell or to snitch on someone. Consequences of doing so can involve hostility from fellow employees and retribution from the person reported on or managers who are caught up in the process who may have known about the problem but took no action or who are friends of the accused. In any of these cases, the fallout for the person making the inquiry or report can be quite unpleasant, involving loss of merit, promotion or often their job.”⁴⁰

Blatter also accidentally discovered that ISL had been paying Havelange kickbacks, when ISL paid FIFA \$1.5million dollars by mistake that was supposed to be paid directly to Havelange. This payment to Havelange went unreported by Blatter. Guido Tognoni, former adviser to Blatter, explained that “*Blatter wanted to become President and the rest was not important. Blatter knew that Havelange was corrupted, and he made use of these secrets at the end of the day. He made an arrangement with Havelange that Havelange agreed to stay four more years and to leave in an orderly way and to support him. Havelange could leave with a certain respect and Blatter could fulfill his dream to be the FIFA President. It was an evil pact.*”⁴¹

Havelange and Blatter, as leaders of FIFA, both prioritized personal gain over their accountability to FIFA and its stakeholders. Blatter kept quiet about the kickbacks paid to

³⁹ Armstrong, Jason, *The Importance of Whistleblower Mechanisms and Protecting Whistleblowers*, <https://assets.kpmg.com/content/dam/kpmg/ca/pdf/2018/03/the-importance-of-whistleblower-mechanisms.pdf>

⁴⁰ Brooks and Dunn (p. 567)

⁴¹ Guido Tognoni, former advisor to Blatter, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

Havelange and blackmailed him to resign as President of FIFA. Havelange announced that his FIFA presidency would end at the 1998 World Cup held in France.

F.2. 1998 FIFA Congress in Paris – Blatter and Lennart Johansson (Johansson)

In working with Havelange, Blatter learned “*how to count votes*”⁴² and he used that to his advantage during his Presidential campaign to focus on specific areas for strategic vote buying.

Blatter ran for FIFA Presidency in 1998. The European members of the ExCo were not happy with how Havelange and Blatter were running FIFA, so they nominated Lennart Johansson, [UEFA President] for FIFA Presidency.⁴³ Those who backed Johansson “*called him a man of directness, honest and integrity.*”⁴⁴

Blatter strategically surrounded himself with individuals who would help him maintain his power⁴⁵ and he paid a price for the people he wanted. There are a few key individuals who were alleged to have helped Blatter buy votes for the 1998 Presidential election including Jack Warner, Chuck Blazer, Michel Platini, Emmanuel Maradas and Mohamed Bin Hammam.

F.2.1. Jack Warner (Warner) and Chuck Blazer (Blazer)

In 1990, the President of CONCACAF was Jack Warner. Chuck Blazer, a member of the US Soccer Federation, was appointed General Secretary of CONCACAF by Warner in 1990.

Warner and Blazer both leveraged FIFA’s voting system for personal gain.

Blazer discovered that FIFA’s “*one country, one vote system,*” could be used in favor of the Caribbean to lead the direction of the Confederation as 25 of the 40 nations in CONCACAF

⁴² Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal* interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁴³ Gerhard Aigner, UEFA Chief Executive 1989-2003, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁴⁴ <https://www.independent.co.uk/news/obituaries/lennart-johansson-death-obituary-champions-league-fifa-uefa-football-sweden-a8953561.html>

⁴⁵ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf

were situated in the Caribbean.⁴⁶ *“Anyone who wanted to be the President of FIFA... had to go through the Caribbean...had to go through Jack Warner, because he held such a huge voting block. He not only just held it, but they were extremely loyal and disciplined to him.”*⁴⁷

Blazer was described as someone who believed *“he should get a taste of everything. Like your Mafia guys, they want a taste of every single deal.”*⁴⁸ *“Every endeavor at CONCACAF has to begin and end with making [Blazer], personally some money. [Blazer] was taking 10% sometimes more for himself on every deal.”*⁴⁹

Although Johansson did not win the 1998 FIFA Presidential Election, Warner was said to have *“asked for money to vote for Lennart Johansson. Bluntly. He was only looking after his own pockets.”*⁵⁰

F.2.2. Michel Platini (Platini)

Blatter recruited Michel Platini, a retired French football player to join his 1998 Presidential Election Campaign a few months before the election. Blatter saw Platini as a way to increase his popularity with the European Federations. Blatter also saw Platini as a strong running mate as he had revolutionized French football and had already embarked into sports politics⁵¹. Blatter admitted that he had agreed to pay Platini the \$1 million dollars that Platini had told Blatter he was worth to join his campaign.⁵²

⁴⁶ Mel Brennan, Former CONCACAF official interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁴⁷ Brent Sancho, Former Footballer, Trinidad and Tobago National team interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁴⁸ Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World's Biggest Sports Scandal* interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁴⁹ Mel Brennan, Former CONCACAF official, interviewed in FIFA Uncovered, Netflix documentary film. (2022).

⁵⁰ Lars-Christer Olsson, General Secretary, Swedish Football Association 1991-2000, FIFA uncovered documentary.

⁵¹ Jean-Philippe LeClaire, Journalist for L'equipe and Michel Platini's biographer interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁵² Sepp Blatter, former FIFA President, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

F.2.3. Votes from Africa

Allegations of bribery surfaced around Blatter obtaining votes from Africa in the 1998 FIFA Presidential Election.

Blatter's opponent, Johansson, had a strong relationship with CAF (a *key voting bloc*, being the biggest Confederation in FIFA.⁵³). Blatter reached out to Emmanuel Maradas, editor of *The African Soccer Magazine*, who also held roles at FIFA for advice on how to get votes from Africa for the Presidential Election.⁵⁴ Maradas went to South Africa to have a meeting with Molefi Oliphant, the Chairman of the South African Football Association on Blatter's behalf. Maradas told Oliphant this *"is a golden opportunity for South Africa as a nation, and for you as a President to host the World Cup. If you make a right choice, we'll give you a guarantee."*⁵⁵

According to Gerhard Aigner, UEFA Chief Executive from 1989-2003, *"what counts is the money. In a direct way or an indirect way. And promising a World Cup is also a way of promising money. A lot of African countries switched camp just before the congress, we can only assume there was money involved."*⁵⁶

It was alleged that Blatter engaged in vote buying for the 1998 FIFA Presidential Election as *"brown envelopes were being exchanged"* at the FIFA hotel prior to the 1998 FIFA Congress, by Blatter's team to secure votes for the 1998 FIFA Presidential Election.⁵⁷

⁵³ <https://academic.oup.com/ejil/article/30/3/1041/5673324#189985369>

⁵⁴ Emmanuel Maradas, editor of *The African Soccer Magazine* interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁵⁵ Emmanuel Maradas, editor of *The African Soccer Magazine* interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁵⁶ Gerhard Aigner, UEFA Chief Executive 1989-2003, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁵⁷ Lars-Christer Olsson, General Secretary, Swedish Football Association 1991-2000, FIFA uncovered documentary.

F.2.4. Mohamed Bin Hammam (Bin Hammam)

Again, Blatter strategically surrounded himself with individuals who would help him maintain his power by recruiting Bin Hammam, from the Asian Football Confederation. Bin Hammam became his Campaign Manager for the 1998 FIFA Presidential Election. Bin Hammam explained that he used “*his friendships with the Africans and the Asians*” to get Blatter more votes⁵⁸ in the 1998 FIFA Presidential Election.⁵⁹

F.3. 1998 FIFA Presidential Election Congress

On June 8, 1998, Blatter won the FIFA Presidential Election by 111 votes to 80⁶⁰, against his opponent Johansson. When interviewed during the *FIFA Uncovered* Netflix documentary film (2022), Johansson explained that he thought Blatter had bought votes to win the 1998 Presidential Election.

F.3.1. Goal Project

Lack of accountability and financial mismanagement under Blatter’s leadership started to come to light at FIFA with the creation of *The Goal Project*.

After winning the 1998 FIFA Presidential Election, Blatter started *The Goal Project*. Blatter described it as “*a tailor-made project, which will go directly to the roots of those national associations that are really in need.*”⁶¹ Blatter’s vision was that every country would have a National Headquarters and there was a \$400,000 budget for each country.⁶²

⁵⁸ Mohamed Bin Hammam, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

⁵⁹ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf

⁶⁰ <https://www.theguardian.com/football/2012/jan/11/sepp-blatter-inquiry-vote-buying>

⁶¹ Sepp Blatter, former FIFA President, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

⁶² David Borja, Former Goal Project Manager interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

FIFA lacked the internal controls to ensure resources provided to countries for *The Goal Project* were being used in compliance with program objectives. FIFA did not have any deliverable requirement that needed to be reported back to FIFA as proof of a country's appropriate use of *The Goal Project* funds⁶⁵. Nobody spoke up about this lack of accountability.

Fekrou Kidane, an African Football Consultant explained “*corruption is rampant when you are dealing with poor countries and when people can't make ends meet. And the unfortunate thing was they, FIFA, didn't ask for reports or evidence, which meant that no one knew what happened to the money.*⁶⁶” “*There is a lot of stories that money went to associations and then what was supposed to be built wasn't built and that money maybe went missing.*⁶⁷”

Jean-Philippe LeClaire, Journalist for *L'Équipe*, a French newspaper devoted to sports, and Michel Platini's biographer explained “*for Platini, the Goal Program, he saw it as something that was wonderful because he was going to distribute the money.... As for everything that happened behind the scenes, things that were less glorious and even a bit shady, Platini didn't want to hear about that.*⁶⁸” Perhaps Platini turned a blind eye to the misappropriation of *The Goal Project* funds as he thought it in his best interest to ignore the situation. Blatter had paid him \$1 million dollars to join his Blatter's Presidential Campaign.

F.3.2. Collapse of ISL

Under the leadership of both Havelange and Blatter, FIFA relied too much on ISL, allegedly for their personal gain. This demonstrated a lack of financial oversight and planning as FIFA's assets were not safeguarded and ISL's bankruptcy had a detrimental effect on the organization.

⁶⁵ <https://www.instrumentl.com/blog/grant-deliverables>

⁶⁶ Fekrou Kidane, African Football Consultant interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

⁶⁷ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

⁶⁸ Jean-Philippe LeClaire, Journalist for *L'equipe* and Michel Platini's biographer interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

On May 21, 2001, ISL declared bankruptcy.⁶⁹ *“ISL lost market shares and began purchasing television rights on a large scale. This led to a cash flow crisis that ultimately felled the company which leaves a debt of 300 million dollars”*⁷⁰.

At that time, questions were asked about Blatter’s judgment and integrity in dealing with ISL⁷¹.

Jerome Valcke, FIFA General Secretary 2007-2015, explained with ISL’s bankruptcy, *“FIFA lost everything, they lost their bank, ISL was their bank.....There was a huge mess left behind that has both economic and political consequences for FIFA. FIFA suddenly had an urgent financial crisis and had to fix it very quickly.”*⁷²

Payments attributed to accounts connected with Havelange and Richardo Teixeria, former President of the Brazilian Football Confederation and Havelange’s son-in-law, totaled almost 22 million dollars from 1992-2000⁷³. David Bond, BBC sports editor wrote in 2013 that *“amid the financial wreckage, investigators found evidence that commissions – known to you and me as bribes – had been paid to senior FIFA officials in return for their help in securing lucrative TV deals. [Both Havelange and Teixeria] escaped criminal prosecution because accepting these commissions was not a crime under Swiss law at the time.”*⁷⁴

F.4. Michel Zen-Ruffinen

Blatter, again strategically surrounded himself with individuals who would help him maintain his power.⁷⁵ He appointed Zen-Ruffinen, a Swiss lawyer, as Secretary General of FIFA in 1998.

⁶⁹ <https://www.playthegame.org/news/the-fall-of-isl/>

⁷⁰ <https://www.playthegame.org/news/the-fall-of-isl/>

⁷¹ BBC reporter on a news segment featured in FIFA Uncovered, Netflix Documentary film. (2022).

⁷² Jerome Valcke, FIFA General Secretary 2007-2015 biographer interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁷³ <https://www.scotsman.com/sport/football/fifa-confirms-havelange-and-teixeira-received-millions-in-kickback-scam-1618273>

⁷⁴ <https://www.bbc.com/sport/football/22355455>

⁷⁵ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf

To Blatter's dismay, Zen-Ruffinen started asking questions about FIFA's operations. In a letter to the National Association of FIFA dated May 24, 2002, Zen-Ruffinen highlighted his concerns stating, "*it is obvious that conditions within the FIFA administration are chaotic and in need of reform, there appears to be no accountability and transparency.*"⁷⁶

During a press conference Zen-Ruffinen explained "*we have identified a lot of problems. Misleading accounting practices, some conflicts of interest. They also show that there could be corruption within the organization.*"⁷⁷

Zen-Ruffinen and a select group of ExCo members planned to band together to demand better financial accountability and transparency. A criminal complaint was made, and they were going to demand that Blatter either deal with the situation or step down.⁷⁹ Blatter denied all the allegations.

F.4.1. FIFA Congress South Korea 2002

Blatter used Blazer (General Secretary of CONCACAF and at this time an ExCo member) to help control the narrative in respect to Zen-Ruffinen's allegations at the 2002 FIFA Congress. Blazer addressed the FIFA ExCo members stating, "*quite frankly, I am somewhat surprised that the chairman of the internal audit committee has walked into a crowded theatre and yelled "fire", there is no fire. I guess Mr. President that all of this noise, really should be a credit to you, to the work that you have done, which has now been relegated to this divisive political campaign that has occurred over these last few months.*"⁸⁰

⁷⁶ FIFA Uncovered, Netflix Documentary film. (2022).

⁷⁷ FIFA Uncovered, Netflix Documentary film. (2022).

⁷⁹ FIFA Uncovered, Netflix Documentary film. (2022).

⁸⁰ FIFA Uncovered, Netflix Documentary film. (2022).

The ExCo had ineffective oversight at FIFA. The ExCo did not have a good understanding of FIFA or its financial position as they blindly trusted Blatter, with his autocratic authoritarian leadership⁸¹. It seemed that Blatter limited the information provided to the ExCo members, who *“operated as a passive stamp of approval of his management, while never being properly informed⁸²”* on what was happening at FIFA.

Lars-Christer Olsson explained *“when you see this happening, you understand that those who are representing the National Associations in a FIFA Congress, they don’t know anything about finances. Blatter could go to the stage and present to the members of FIFA that there was absolutely no problem with the money because he had cash in the pocket. But he was actually selling future [World Cup] competitions to be able to show that. He’s very convincing, charming. If it had been a private company, it would have gone bankrupt. Nothing happened. It was like a smooth, summer wind.⁸³”*

Havelange and Blatter’s leadership created a culture at FIFA where corruption and misconduct grew increasingly more insidious overtime.

F.4.2. 2002 FIFA Presidential Election

Blatter won the 2002 Presidential Election against Issa Hayatou, the President of CAF.

Blatter immediately removed Zen-Ruffinen from FIFA’s General Secretary position. Nothing further happened with the allegations made by Zen-Ruffinen.

⁸¹ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf (P.4)

⁸² https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf

⁸³ Lars-Christer Olsson, General Secretary, Swedish Football Association 1991-2000, FIFA uncovered documentary.

The ExCo did not raise any concerns with the removal of Zen-Ruffinen or the allegations against Blatter, which demonstrates Blatter’s influence over all decisions at FIFA. This is another example of Blatter’s autocratic authoritarian leadership⁸⁵.

F.5. 2010 FIFA World Cup Bids

In 2004, South Africa won the bid for the 2010 World Cup.

It was known that any Country who wanted to host the World Cup had to “*play within the rules*” of the ExCo⁸⁶. Regarding the 2010 World Cup bids, Bensinger noted “*South Africa is trying to get it as is Morocco. Morocco is making their best effort; they fly Blazer and Warner among others to Morocco and give them the royal treatment. But South Africa was really determined to win it, and they are willing to often pay, it turns out, a great price to have it.*”⁸⁷

When Jerome Valcke became FIFA Secretary General in 2007, he first learned about the payments South Africa had made to the Caribbean Football Union (CFU) and Warner which were alleged to have been bribes to win the bid for the 2010 World Cup. Valcke said Warner put significant pressure on Blatter to have these paid, as the payments flowed through FIFA.

Bensinger, a *New York Times* reporter, explained that South Africa was able to “*negotiate for three votes*” for the 2010 World Cup with Warner, which included votes from Warner, Blazer and another member of CONCACAF on the ExCo. South Africa promised money to “*fund the African diaspora in the Caribbean.*” Documents at FIFA approved a transfer of \$10 million dollars to bank accounts controlled by Warner. Warner was supposed to give Blazer 10% of this payment.⁸⁸

⁸⁵ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf (P.4)

⁸⁶ Guido Tognoni, former advisor to Blatter, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

⁸⁷ Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal* interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

⁸⁸ Ken Bensinger, a reporter with *The New York Times* and author of *Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal* interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

Many individuals shared opinions after the fact about Warner and the \$10 million dollar payment, which illustrates the culture of impunity and corruption that existed at FIFA. These opinions included:

- *“when you know the person who has a habit of taking bribes... now we know those ten million dollars also vanished. That is just a fact.”*⁸⁹ (Fekrou Kidane, African Football Consultant)
- *“there doesn’t seem to be any question about the fact that it was paid to [Warner] for the African diaspora, for Africans who’d been taken away from Africa originally through slavery, and a lot of people still living in quite impoverished circumstances. There could hardly be a more valid cause on earth. And the fact is, there was no legacy built with those \$10 million dollars.”*⁹⁰ (David Conn)
- *“there were other members of the Executive Committee that knew exactly what Jack Warner was doing, nobody stopped him, that was the perception of these guys. They believed they can do everything, and we have no limits. These people believe they have the right to make money out of a World Cup. It is the problem of FIFA, If the highest body is corrupted, it is not the problem of the people who apply for the World Cup. It is a problem for the people who decide about it.”*⁹¹ (Guido Tognoni)
- *“you have to understand when your part of a culture, that is a way of life. The FIFA’s culture was a way of life. This was a group of people who felt that they were accountable to no one. If you exist with all of that money, power, in your mind, nobody is coming to*

⁸⁹ Fekrou Kidane, African Football Consultant interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁹⁰ David Conn, author of The Fall of the House of FIFA and journalist for The Guardian, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁹¹ Guido Tognoni, former advisor to Blatter, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

*interfere with what you are doing. All your systems are in place, so that you become untouchable.*⁹² (Valentino Singh, Journalist and Jack Warner’s biographer)

F.6. 2018 and 2022 World Cup bids

Two ExCo Members, the Nigerian and Tahitian delegates were suspended from the 2018 and 2022 World Cup host country vote following allegations that they had tried to sell their votes during the World Cup bidding process⁹³.

On December 2, 2010, the ExCo voted to select Russia to host the 2018 World Cup and Qatar to host the 2022 World Cup. These decisions were a surprise to many people, including Blatter who wanted the USA to host the 2022 World Cup⁹⁴.

Harold Mayne-Nicholls, Chief FIFA Inspector, 2018 and 2022 World Cup Bids explained his view of the evaluation of bids, *“in England there was amazing support from the community in general, stadiums and football of the highest standard. And then there was Russia. But the roads and the internal transportation system weren’t right for a world cup. And I remember President Putin promised to improve that. And for 2022, the US presented us with the best stadiums, the best infrastructure and hotels. It was all the best.”*⁹⁵ Nicholls further said, *“honestly, I never thought Qatar would win. They don’t have a football tradition. In the report, they didn’t have the best marks. They had to virtually rebuild the city, build all the stadiums. They didn’t have a single stadium which could host a match. And build hotels for tourists and the teams as well. But the insurmountable obstacle was how to play in May, June, July. We did our reports, these were sent out. Any member of the ExCo could call me and ask me to explain anything. No one called*

⁹² Valentino Singh, Journalist and Jack Warner’s biographer, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁹³ FIFA Uncovered, Netflix Documentary film. (2022).

⁹⁴ FIFA Uncovered, Netflix Documentary film. (2022).

⁹⁵ Harold Mayne-Nicholls, Chief FIFA Inspector, 2018 and 2022 World Cup Bids interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

*me. That's how I reached the conclusion that not all of them had read it. If they didn't care that you couldn't play in May, June, July, why would they care about working conditions? It wasn't an issue.*⁹⁶” If the bids were evaluated against the same standard criteria and there was transparency in the evaluation of the bids, Russia and Qatar being selected would not have been such a surprise and any misunderstandings on how the decisions were made could have been explained.

Emmanuel Maradas editor of *The African Soccer Magazine*, who also held roles at FIFA, explained “*the big members of the ExCo... the head of the Confederations: Issa Hayatou for the Africans (CAF), Michel Platini for the UEFA... Jack Warner for the CONCACAF, and Dr. Leoz for the CONMEBOL and Bin Hammam from Qatar. He is the chairman of the Asian Football Confederation. They just aligned themselves with Qatar.*”⁹⁷ Aligning themselves with Qatar, these ExCo members chose not to conduct an impartial evaluation of the bids. There was no indication that any conflict of interest was brought forward by any ExCo members.

F.6.1. African Congress of Football in Luanda, Angola

Qatar sponsored the African Congress of Football (CAF) in Luanda, Angola in 2010, ten months before the bid for the vote for the 2022 World Cup. Hassan Al Thawadi, Secretary General, for Qatar's 2022 World Cup bid, gave a speech at the CAF Congress in Angola which he believed had “*the entire African Confederation buzzing about [Qatar's] bid.*”⁹⁸

Phaedra Al Majid, former Media Officer of the Qatar 2022 World Cup bid, said she witnessed Qatar buying votes in Angola to host the 2022 World Cup. She said she was brought into a hotel

⁹⁶ Harold Mayne-Nicholls, Chief FIFA Inspector, 2018 and 2022 World Cup Bids interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁹⁷ Emmanuel Maradas, editor of *The African Soccer Magazine* interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

⁹⁸ Hassan Al Thawadi, Secretary General, Qatar 2022, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

room to translate a discussion between Hassan Al Thawadi, and three different ExCo members, Issa Hayatou from Cameroon, Jacques Anouma, from Cote D’ivoire and Amos Adamu, from Nigeria. Each were given \$1.5 million dollars by Hassan Al Thawadi, for their football associations in exchange for their vote. When the discussions finished, Phaedra Al Majid was told “*you never repeat this ever again to anyone.*”⁹⁹”

Phaedra Al Majid was forced to leave Qatar in March 2010. In December 2010, after Qatar won the vote for the 2022 World Cup, she had a conversation with a Claire Newell, a journalist from *The Sunday Times*, who was investigating the World Cup Bids¹⁰⁰. When Claire Newell published her article regarding the alleged vote buying, Phaedra Al Majid was nicknamed *the Qatar whistleblower*.

Blatter displayed his autocratic authoritarian leadership¹⁰¹, when asked about Qatar buying votes for the 2022 World Cup bid. He stated “*there is no evidence. We have asked for evidence. There is a principle in life, this is, you are innocent until you are declared guilty. So stop please to say FIFA is corrupt. FIFA is not corrupt. Definitely not.*”¹⁰²”

FIFA did not provide Phaedra Al Majid any whistleblower protection. She received threats and was pressured to sign an affidavit retracting her allegations to avoid a lawsuit. *The Sunday Times* ran the article, “*Qatar whistleblower says she made up bribery claims*”, which stated “*Al Majid said she wanted revenge after losing her job on the country’s World Cup bid campaign*”¹⁰³.

⁹⁹ Phaedra Al Majid, former Media Officer of the Qatar 2022 World Cup bid interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹⁰⁰ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹⁰¹ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf (P.4)

¹⁰² Sepp Blatter, former FIFA President, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹⁰³ Phaedra Al Majid, former Media Officer of the Qatar 2022 World Cup bid interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

F.6.2. Qatar – Geopolitical Deals

There were also allegations that Qatar had entered into geopolitical deals in order to buy votes for the 2022 World Cup bid. These included a significant gas deal between Qatar and Thailand, involving a Thai representative who was an ExCo voting member, Marios Lefkaritis selling land to Qatar for \$32 million euros.¹⁰⁴

Shortly before the vote, UEFA president, Michel Platini, who was very influential in terms of who the European delegates on the ExCo will vote for, had a lunch with the President of France, Nicolas Sarkozy and the son of the Emir of Qatar.¹⁰⁵

Jean-Philippe LeClaire, Platini's biographer described Platini's version of events, which was that he "*received a subliminal message from Sarkozy, telling him it would be better if he voted for Qatar, rather than the USA for the best interest of France*"¹⁰⁶. Following Platini's vote for Qatar for the 2022 World Cup bid, the Qataris' estate fund bought the main football club in Paris, Paris Saint-Germain, injecting a significant amount of money into it. BeIn Sports, a Qatari broadcaster, also bought the TV rights for French football and big trade deals happened between Qatar and France, including a \$7billion Rafale fighter jet deal and Qataris purchasing a lot of French airbus airplanes¹⁰⁷.

F.6.3. Bin Hammam runs in 2011 for FIFA Presidency

Mohamed Bin Hammam ran for 2011 FIFA Presidency against Blatter.

¹⁰⁴ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

¹⁰⁵ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

¹⁰⁶ Jean-Philippe LeClaire, Journalist for *L'equipe* and Michel Platini's biographer interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

¹⁰⁷ David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

A CONCACAF Congress was held on May 3, 2011, in Miami, which Bin Hammam was unable to attend as he could not obtain a visa. Bin Hammam suspected that there was someone who purposely interfered with the visa process, preventing him from addressing the Caribbean delegates.¹⁰⁸”

At the Congress, Blatter promised a one million dollar development grant to CONCACAF. Sunil Gulati, US Soccer administrator described it as “*about as blatant as one could be in terms of let me give you a gift for your region Mr. Warner, in front of all your members, 30 or 60 days, whatever it was before an election*”¹⁰⁹”.

Bin Hammam, unhappy that he was not able to attend the CONCACAF Congress asked Warner for another opportunity to speak with CONCACAF members. Warner arranged another Congress in the Port of Spain for May 10, 2011. Warner’s travel company was paid \$363,000 to organize travel for this CONCACAF Congress in the Port of Spain.¹¹⁰

Eric Labrador, President of the Puerto Rico Football Federation 2011- 2019 attended the Congress. He explained that after Bin Hammam spoke everyone was invited to a room to receive a gift. Labrador received an envelope with \$40,000 cash and was told it was for “*whatever you want within football*.”¹¹¹” Most of the CONCACAF members took the money, but a few refused and reported it.¹¹²”

¹⁰⁸ Mohamed Bin Hammam, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹⁰⁹ Sunil Gulati, US Soccer administrator interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹⁰ David Conn, author of The Fall of the House of FIFA and journalist for The Guardian, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹¹ Eric Labrador, President of the Puerto Rico Football Federation 2011- 2019, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹² David Conn, author of The Fall of the House of FIFA and journalist for The Guardian, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

After Blazer became aware of the cash envelopes, he reported Warner to high level officials at FIFA in Zurich. FIFA's Ethics Committee investigated these allegations of corruption that involved both Warner and FIFA Presidential Candidate Bin Hammam.

The Qataris were worried they would be stripped of the opportunity to host the 2022 World Cup because of the Phaedra Al Majid allegations and the allegations against Bin Hammam and Warner. Blatter took this as an opportunity to get rid of his rival Bin Hammam and “*made a deal.*” Qatar would withdraw the candidature of Bin Hammam and Blatter would not speak anymore about how Qatar won the election to become host country of the World Cup 2022.¹¹³”.

Blatter won the 2011 FIFA Presidential Election.

F.6.4. Repercussions

Bin Hammam and Warner were both suspended from FIFA due to the allegations of bribery. FIFA cleared Blatter of any wrongdoing. Blazer, believed to be a whistleblower, was praised as a hero.

Mel Brennan, a former CONCACAF Official mentioned Blazer was “*not a whistleblower. A whistleblower is somebody who looks around and says I don't want to be a part of what is wrong here and lets people know what is wrong, not somebody who was an engineer of what's wrong, who benefited primarily from what is wrong for decades.*”¹¹⁴ Brennan said Blazer “*was motivated by maintaining a lifestyle that FIFA and CONCACAF afforded him. Every endeavor at that FIFA and CONCACAF has to begin and end with making Chuck personally some money. Blazer accrued in a “commissions payable account amounts equal to 10% of CONCACAF's payments*”¹¹⁵”.

¹¹³ Guido Tognoni, former advisor to Blatter, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹⁴ Mel Brennan, Former CONCACAF official interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹⁵ Mel Brennan, Former CONCACAF official interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

Warner resigned on June 20, 2011, after he was given a one-month suspension for the allegations of corruption against him. After Warner’s resignation, FIFA’s investigation into his conduct was closed and he was presumed innocent. Warner, upon resigning, “*promised the FIFA officials he would unleash a tsunami on them*¹¹⁶.”

Andrew Jennings (Jennings), a British Investigative Reporter received information which demonstrated Blazer “enriched himself for many years at CONCACAF’s expense¹¹⁷”. Information was provided to Jennings that Blazer had high value assets like apartments in Maimi and the Bahamas and a Mercedes in Zurich with no indication of where the money had come from. Jennings was also made aware that Blazer had made deposits into overseas accounts.

F.7. FIFA Governance Program

Alexandra Wrangle, former FIFA Governance Advisor, was brought in to help FIFA establish a governance program. Her expectation was that FIFA was sincere in wanting to improve their governance. Wrangle described FIFA as a very rigid hierarchy with a few people at the top of the organization who were largely unquestioned. Wrangle said Blatter often said things like “*we keep it in the football family*” or “*we are more private about financial things here than Switzerland*.”¹¹⁸ When interviewed, Wrangle re-iterated that FIFA is a not-for-profit organization and asked where the accountability was. She asked, “what stops a few key people right at the top of an organization like FIFA from giving each other raises and enormous bonuses?”¹¹⁹

Wrangle, when interviewed, explained that an Independent Governance Committee was established at FIFA. The Committee had a long list of proposals including determining how

¹¹⁶ Ken Bensinger, a reporter with The New York Times and author of Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹⁷ Ken Bensinger, a reporter with The New York Times and author of Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹⁸ Alexandra Wrangle, former FIFA Governance Advisor, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹¹⁹ Alexandra Wrangle, former FIFA Governance Advisor, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

salaries were set, how new members were elected, whether FIFA's President should have age or term limits set. She said the Committee was not getting very far in these discussions. Blatter had asked the group to start wrapping up their work as less time and money should be spent on governance. Wrangle decided to leave her role at FIFA and said, "*it became clear that it was a whitewash or a public relations stunt*¹²⁰" to bring her into FIFA.

F.8. United States Investigation

F.8.1 Investigation into Blazer

Steve Berryman, a Special Agent with the United States Internal Revenue Service (IRS) came across one of the articles that Jennings had written about Blazer entitled, "*FBI examines U.S Soccer Boss's Financial Records*¹²¹". The article referenced more than \$500,000 in suspicious payments received by Blazer over a period of fifteen years. As Blazer was American and living in America, there was jurisdiction for the IRS to investigate him.

After pulling Blazer's tax return, Berryman discovered Blazer had not filed a tax return in at least 17 years. "*It can be a misdemeanor to fail to file. But if Blazer had received any income anywhere, and intentionally hid it, that could elevate the omission to a felony. And if he had foreign bank accounts that he didn't report to the government, that was a felony as well.*¹²²"

Berryman, a forensic accountant, used his skills and experience to follow the money. One of the first subpoenas was to FIFA's bank, the Union Bank of Switzerland (UBS). UBS had a Correspondent bank in the United States and all the wire transfers going in and out of FIFA were related to these accounts. Berryman explained that money does not move directly from a bank

¹²⁰ Alexandra Wrangle, former FIFA Governance Advisor, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹²¹ <https://crimereads.com/the-man-who-took-on-the-world-soccer-mafia/>

¹²² <https://crimereads.com/the-man-who-took-on-the-world-soccer-mafia/>

account in Switzerland to a bank in the Cayman Islands, it had to first go through a Correspondent bank in the United States. It was difficult for Berryman to determine what the payments were for, as code names were used as well as many different bank accounts in offshore jurisdictions.

As Blazer had failed to file his taxes, Berryman saw him as a potential co-operating witness. Berryman approached Blazer explaining to him that he was guilty of wire fraud, money laundering, tax evasion and failing to report foreign bank accounts. He gave Blazer the option to be an informant to the investigation or he could potentially face seventy-five to one hundred years in prison. Blazer decided to cooperate.

F.8.2 Investigation into Warner

Blazer had a lot of documentary evidence on Warner as the two had a close relationship. Blazer informed Berryman that Warner's sons, Daryan and Daryll Warner had been laundering money for Warner in the United States and in other parts of the world.

Berryman, knowing Warner was in the United States at the time, went to Daryan and Daryll's condo. As Warner was a high ranking official in Trinidad, Berryman did not have the special diplomatic permission required to arrest him. His tactic was to arrest Warner's sons instead hoping that Warner would surrender himself in order to prevent the arrest of his sons. Warner declined to surrender and said he hoped his sons had good lawyers. Warner would eventually be arrested, but months later.

F.9. 2012 FIFA Congress in Budapest, Hungary

Blatter informed FIFA delegates that FIFA was involved in a reform process.

Jeffrey Webb, a banker from the Cayman Islands was appointed as Warner’s replacement for the President of CONCACAF. Webb told FIFA delegates that he had a responsibility to make sure the past would never be repeated. Bensinger explained, “*Jeff Web, as soon as he got his feet wet under the table at CONCACAF, had immediately started asking for bribes.*”¹²³ Evan Norris, Prosecutor with the US Department of Justice from 2007 to 2017 said “*it was amazing to watch people slotting into roles committing crimes themselves and it was just astonishing to us but it also gave us a sense of the scale of what we were up against.*”¹²⁴

Amanda Davies, a news anchor with CNN explained there were people in FIFA who knew what they were doing was wrong, but they did it anyways. She said overtime, the lines between right and wrong were blurred and people started seeing it as “*the Rules of Engagement.*”¹²⁵

F.10. November 2014: Michael Garcia’s Report

Michael Garcia, a former New York Prosecutor was hired by FIFA’s Ethics Committee to the role of FIFA’s Chief Investigator to investigate the allegations of corruption surrounding the bidding process for FIFA’s 2018 and 2022 World Cup bids. FIFA published a summary of Garcia’s report that they commissioned, and the Qatari bid was given “*a clean bill of health*”¹²⁶.

Garcia, disowned this summary report published by FIFA due to conflicting views with his investigation. Garcia spent two years on this investigation, and he now branded the public report as “erroneous” and said he would appeal to FIFA¹²⁷.

¹²³ Ken Bensinger, a reporter with The New York Times and author of Red Card: How the U.S Blew the Whistle on the World’s Biggest Sports Scandal interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹²⁴ Evan Norris, Prosecutor with the US Department of Justice from 2007 to 2017 interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹²⁵ Amanda Davies, a news anchor with CNN interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹²⁶ David Conn, author of The Fall of the House of FIFA and journalist for The Guardian, interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹²⁷ News reporter in a segment shown on FIFA Uncovered, Netflix Documentary film. (2022).

During a press conference, Garcia stated that *“what the institution like FIFA needs is leadership. Leadership that sends a message that the rules apply to everyone. Leadership that wants to understand and learn from any mistakes or missteps that the Ethics Committee may identify. It is that kind of leadership that breathes life into a code of ethics because true reform comes from changing the culture of the organization¹²⁸”*.

F11. Arrests

On May 27, 2015, the US Department of Justice (DOJ) *“disclosed a 47 count, 164-page criminal indictment charging seven FIFA executives with having received \$150 million in bribes over a period of more than two decades¹²⁹”*. It was alleged that sports marketing executives paid these bribes which were solicited and accepted by FIFA and CONCACAF officials to secure broadcast rights.

Seven FIFA officials were arrested at the Hotel Baur au Lac in Zurich. A few hours later, a parallel investigation was opened into the bidding process for the 2018 and 2022 World Cup Bids, *“on suspicion of criminal mismanagement and of money laundering in connection with the allocation of the 2018 and 2022 Football World Cups¹³⁰”*. The voting process was *“surrounded by accusations of corruption, with officials from other countries reporting they’d been asked for millions of dollars in bribes in exchange for votes¹³¹”*.

Blazer, now an informant to the DOJ admitted that he accepted bribes in exchange for his World Cup bid votes for France in 1998 and South Africa in 2010.

Blatter was not one of the people arrested.

¹²⁸ Michael Garcia, a former New York Prosecutor and FIFA’s Chief Investigator interviewed in FIFA Uncovered, Netflix Documentary film. (2022).

¹²⁹ <https://www.britannica.com/event/2015-FIFA-corruption-scandal>

¹³⁰ <https://www.vox.com/2015/5/27/8665577/fifa-arrests-indictment>

¹³¹ <https://www.vox.com/2015/5/27/8665577/fifa-arrests-indictment>

One of the most important allegations in the criminal indictment was the 10 million dollar payment made by South Africa to Warner and Blazer as this payment was documented. There was no legacy fund created, it was strictly a bribe from South Africa to buy votes to win the 2010 World Cup bid. Blazer did plead guilty to the allegation, but Warner denied it. Blazer also pled guilty to the racketeering conspiracy crime alleged in the indictment¹³².

F.12. 2015 FIFA Congress in Zurich, Switzerland

Blatter was re-elected for his fifth term as FIFA President on May 29, 2015, as though nothing had happened under his oversight.

United States law officials confirmed that Blatter was still a focus in their investigation. They were trying to get FIFA officials under the indictment to cooperate to build the case against Blatter¹³⁶. Blatter held a press conference June 2, 2015, where he announced his resignation from the position of FIFA President. Blatter agreed to remain interim President until a new President was elected. Blatter was later suspended from FIFA for six years for breaching ethical guidelines¹³⁷.

On October 26, 2015, Gianni Infantino was supported by the UEFA Executive Committee to run for the FIFA Presidential Election at the 2016 FIFA Extraordinary Congress. On February 26, 2016, at the FIFA Congress in Zurich Switzerland, Gianni Infantino was elected President of FIFA.

For the purposes of this research paper, this is where the analysis of the 2015 FIFA corruption scandal ends.

¹³² David Conn, author of *The Fall of the House of FIFA* and journalist for *The Guardian*, interviewed in *FIFA Uncovered*, Netflix Documentary film. (2022).

¹³⁶ <https://www.nytimes.com/2015/06/03/sports/soccer/sepp-blatter-to-resign-as-fifa-president.html>

¹³⁷ <https://www.bbc.com/sport/football/35673743>

In August 2021, the DOJ awarded FIFA \$201 million in compensation for “*losses sustained in global soccer corruption schemes*”¹³⁸. These funds were seized from former officials who were involved in the scandal and prosecuted. The funds went to a World Football Remission Fund aimed to help finance football related projects around the world¹³⁹.

G. What did FIFA do in Response to the 2015 Corruption Scandal?

The root cause of FIFA’s 2015 corruption scandal was poor governance, creating “*unfortunate consequences [to FIFA’s] reputation and achievement of strategic objectives*.”¹⁴⁰

Once he was elected President, Infantino pledged to implement FIFA’s *2016 Reforms*, a “*major statutory reforms proposal*.”¹⁴¹ These reforms were created to “*protect against wrongdoings and improve the way FIFA works in creating a modern, trusted and professional organization*.”¹⁴²

FIFA’s *2016 Reforms* focused on four key areas: governance, transparency, accountability, and diversity. The major reform initiatives, among others, included in FIFA’s *2016 Reforms*,¹⁴³ were:

- Universal good governance principles for Confederations and Member Associations. FIFA adopted a centralized advisory role to provide guidance to Confederations and the Member Associations.
- Restructuring of Committees: The ExCo would be replaced with a FIFA Council, which would have more members (36 members) than the existing ExCo (24 members).
- Creation of an Independent Audit and Compliance Committee.

¹³⁸ <https://www.reuters.com/lifestyle/sports/fifa-receive-over-201-million-forfeited-funds-corruption-probe-2021-08-24/>

¹³⁹ <https://www.reuters.com/lifestyle/sports/fifa-receive-over-201-million-forfeited-funds-corruption-probe-2021-08-24/>

¹⁴⁰ Brooks and Dunn (P.254)

¹⁴¹ https://en.wikipedia.org/wiki/2016_FIFA_Extraordinary_Congress

¹⁴² <https://inside.fifa.com/about-fifa/organisation/news/2016-fifa-reforms-2763429>

¹⁴³ <https://inside.fifa.com/about-fifa/organisation/news/2016-fifa-reforms-2763429>

H. Analysis of FIFA's Response

H.1.1. Universal Good Governance Principles for Confederations and Member Associations

According to FIFA's *2016 Reforms*, FIFA would take on a centralized advisory role providing guidance to the Confederations and the Member Associations to better align their governance and structures with FIFA's. The Confederations and the Member Associations would be encouraged to mirror FIFA's governance structure and values in the chart below¹⁴⁴:



Guidance would be provided to support policy development across the Confederations and Member Associations, promoting consistency for all.

Leading up to the 2015 corruption scandal, FIFA, the Confederations, and the Member Associations all lacked effective policies, structures, and enforcement.

On FIFA's website, there are various legal and compliance resources for the Confederations and the Member Associations including a *Compliance Handbook* to "develop their individual compliance programmes by extracting the parts they need from the handbook depending on

¹⁴⁴ <https://inside.fifa.com/about-fifa/organisation/news/2016-fifa-reforms-2763429>

*where they are in their compliance journey.*¹⁴⁵” It remains to be seen whether FIFA’s centralized advisory role will be effective.

I spoke with an investigator (Investigator A), who has worked for a sports organization for the past eighteen years, under the condition of anonymity, as they were not authorized to speak publicly. Investigator A explained a major challenge with professional sports leagues is the number of unique clubs that make up a league. Each club has different ownership structures, policies, and controls. The league has limited oversight of each club and relies heavily on club level governance, controls, and annual financial statement audits to prevent corruption and misconduct. FIFA has six Confederations and 211 Member Associations.

In relation to financial statement audits, Barry Jay Epstein, a CPA who specializes in forensic accounting explained *“it’s legitimate to raise questions about the effectiveness of the audits, given that the risks were already widely rumoured.*¹⁴⁶” Concerning FIFA, it should be noted, *“[d]espite longstanding suspicion of corruption, world soccer’s governing body has received a clean bill of financial health for 16 consecutive years from KPMG, one of the world’s top auditing, accounting and consulting firms.*¹⁴⁷”

I also spoke with an individual who spent most of their career in the sports management field (Investigator B), also under the condition of anonymity because they have worked with several sports organizations and much of their work is confidential. Investigator B explained illusionary reform with respect to changes in governance and policy that appear to address an issue but result in very little improvement. An example of illusionary reform at FIFA was when Alexandra Wrangle, former FIFA Governance Advisor, was asked to establish a governance program.

¹⁴⁵ <https://inside.fifa.com/legal/compliance/handbook>

¹⁴⁶ <https://www.nytimes.com/2015/06/06/sports/soccer/as-fifa-scandal-grows-focus-turns-to-its-auditors.html>

¹⁴⁷ <https://www.nytimes.com/2015/06/06/sports/soccer/as-fifa-scandal-grows-focus-turns-to-its-auditors.html>

Wrange later left in frustration as Blatter did not support the initiative and she believed it was more of a “PR stunt” than a desire for improvement.

It is important to understand that the existence of policy and the enforcement of policy are two very distinct processes. The World’s Anti-Doping Agency (WADA) is an example of an organization that did not enforce its policies, resulting in serious implications to professional swimming.

Recently, there has been an investigation into WADA for “*clearance of 23 Chinese athletes ahead of the 2020 Summer Olympics. A joint investigation by the New York Times and German broadcaster ARD revealed that prior to the 2020 Games in Tokyo, which were held in 2021 due to the COVID-19 pandemic, 23 Chinese swimmers tested positive for a banned heart medication called trimetazidine (TMZ). The drug is on WADA's prohibited list as a "hormone and metabolic modulator" because it can increase blood flow efficiency and improve endurance. But rather than facing suspension, WADA cleared the swimmers, allowing them to compete and win medals — including three gold medals — in the 2020 Olympics. Some of those swimmers may be back on China's team for the 2024 Olympics*¹⁴⁸.”

WADA’s decision demonstrates the magnitude of the implications when policies are not enforced. “*Antidoping experts say that if Chinese officials and WADA had abided by existing rules with both sets of positive tests, the athletes would have been publicly identified and subject to further scrutiny, and could have been disqualified from the 2021 Olympics, and possibly the Games that open in Paris next month.*¹⁴⁹” Michael Phelps, an American Olympic Swimmer, stated “*as athletes, our faith can no longer be blindly placed in the World Anti-Doping Agency,*

¹⁴⁸ <https://www.cbc.ca/radio/thecurrent/chinese-swimmers-wada-doping-1.7212805>

¹⁴⁹ <https://www.nytimes.com/2024/06/14/world/asia/china-swimming-doping.html>

an organization that continues to prove it is either incapable or unwilling to enforce its policies consistently around the world¹⁵⁰.” Phelps described “an inconsistent application of anti-doping rules that is driving frustration among clean athletes and concerns over the future of fair competition.¹⁵¹”

One should be careful when changing the policies (rules) so as not to destroy the appeal of the sport or create additional problems. Figure skating is a good example of this. The way figure skating was judged changed during the 2002 Salt Lake City Winter Olympics when Jamie Salé and David Pelletier (Canada) lost to Elena Berezhnaya and Anton Sikharulidze (Russia). There were allegations that the judging was fixed in favor of the Russian team. After investigation, Marie-Reine Le Gougne (French Judge) was suspended for three years and Salé and Pelletier were given the gold medal. After this incident, a new scoring system made judging anonymous. *“The new scoring system, which was supposed to prevent judging shenanigans, has, in one way, made cheating easier.¹⁵²”* In 2014, at the Sochi Olympics, Adelina Sotnikova (Russia) beat Kim Yuna (South Korea). Some believed Sotnikova was able to be given inflated marks by the Russian or Soviet-bloc judges because it was difficult to figure out the scoring since it is anonymous. *“Figure skating’s credibility suffers when its judges are not held accountable for the marks they hand out.¹⁵³”* The appeal of figure skating competitions has also changed with the implementation of anonymous judging as it has become less engaging for viewers. Changing rules involves trial and error, but you must be aware that implementing new controls or rules can also backfire, like it did with figure skating.

¹⁵⁰ <https://www.cnn.com/2024/06/25/sport/michael-phelps-congress-doping/index.html>

¹⁵¹ <https://www.cnn.com/2024/06/25/sport/michael-phelps-congress-doping/index.html>

¹⁵² <https://bleacherreport.com/articles/1969257-olympic-figure-skating-controversy-judging-system-is-most-to-blame-for-uproar>

¹⁵³ <https://bleacherreport.com/articles/1969257-olympic-figure-skating-controversy-judging-system-is-most-to-blame-for-uproar>

In addition to the adaptation of universal good governance principles for Confederations and Member Associations, FIFA could take additional steps including:

- Prevention activities such as a policy refresh, enhancements to internal controls and risk assessments to prevent fraud and misconduct. Prior to the 2015 corruption scandal, FIFA had weak control mechanisms which enabled cash to go unaccounted for. Examples being the \$400,000 paid to the National Football Associations for the Goal Program in 1998 and the 10 million dollar payment from South Africa to Warner to fund the African diaspora in the Caribbean. These payments went unaccounted for and there was no record of what the monies were actually used for. Like FIFA, often organizations react after the fact as opposed to implementing prevention mechanisms ahead of time. Examining FIFA's current state to identify gaps and areas of improvement (through a policy refresh and risk assessment) would reduce the risk of something similar happening again.

H.1.2. Restructuring of Committees

Prior to the 2015 corruption scandal, the actions of FIFA's ExCo demonstrated quid pro quo between officials and a lack of accountability. There was lack of oversight and transparency, as well as a concentration of power held by a small group of ExCo members. The President's authoritarian hold, often resulted in the ExCo giving their approval without inquiry, as officials "*rubber stamped and acquiesced to whatever the President said.*¹⁵⁴" Self-interest also played a role, as there are a lot of fringe benefits provided to individuals who held roles with International Sports Federations like FIFA. There was also vote buying for the Presidential Elections and FIFA World Cup bids.

¹⁵⁴ Investigator 2 Interview

In *FIFA's 2016 Reforms*, it was stipulated that the ExCo would be replaced with a FIFA Council, which would have more members (36 members) than the existing ExCo (24 members). This approach will only work if proper accountability is placed on the thirty-six members of the FIFA Council. According to Erin Walczewski, Pro Bono Counsel working with nonprofit Boards, *“the right number depends upon the size of the organization, the complexity of its operations, and the qualities or contributions that the Board members bring to the table.”*¹⁵⁵

FIFA has implemented the following requirements for its FIFA Council Members to enhance accountability, but it remains to be seen if this strategy will work:

- An Independent FIFA Review Committee would perform eligibility checks on all FIFA Council members prior to appointment.
- A requirement to disclose any conflicts of interest.
- Disclosure of FIFA senior official’s compensation on an annual basis.
- FIFA Council and the FIFA President would be able to serve a maximum of three terms, each term being four years long.
- Segregation of duties: clear divisions created between the political decision-making body and the business operations of FIFA to reduce conflicts of interest and mirror industry best practices.

In addition to the restructuring of committees, FIFA could take additional steps to enhance the structure and accountability of FIFA Council Members including:

- provide education to the FIFA Council to ensure members understand FIFA’s *“objectives, their role and fiduciary duty”*¹⁵⁶.

¹⁵⁵ <https://www.cooleygo.com/too-small-too-big-just-right-the-goldilocks-size-for-a-nonprofit-board/>

¹⁵⁶ Brooks and Dunn 269

- Provide education to FIFA Council Members to ensure they have an understanding of FIFA’s policies and procedures, what constitutes fraud and corruption, the consequences of misconduct and available resources to prevent, detect and deter individuals from engaging in this type of behavior.
- Implement sanctions if FIFA Council Members do not adhere to FIFA’s Code of Conduct or accountability framework. Sanctions are discussed in section I.2 of the report.
- Eliminate nepotism in top level positions, as high-level officials at FIFA-strategically surrounded themselves with individuals who would help them maintain power¹⁵⁷

Investigator B explained that smaller committees typically provide better communication, enhanced transparency, and greater accountability. In larger committees, many individuals simply become followers, reluctant to deviate from “groupthink”.

McLaren Global Sport Solutions in their independent investigation of the International Weightlifting Federation (IWF), recommended an alternative approach in, “*redraft[ing] the IWF Constitution to reduce the number of members of the Executive Board (EB)*.”¹⁵⁸ (Note: At the time of this recommendation, June 4, 2020, I could not find information as to the number of EB members the IWF had. Currently, there are eleven EB members).

Many different approaches to restructuring committees can work, it is the monitoring that really matters.

H.1.3. Creation of an Independent Audit and Compliance Committee

Prior to the 2015 corruption scandal, the ExCo were said to have very limited knowledge of FIFA’s financial situation. FIFA has since created an independent FIFA Governance, Audit and Compliance Committee. “*The Committee advises, assists, and oversees the Council in*

¹⁵⁷ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf

¹⁵⁸ https://www.mclarenglobalsportsolutions.com/pdf/FinalReport_IWF_June6_2020.pdf

*monitoring FIFA's financial, governance and compliance matters, and monitors compliance with the FIFA Governance Regulations.*¹⁷⁸”

Many International Sports Federations have adopted this approach in response to misconduct and corruption in sport. The Canadian Centre for Ethics in Sport, World Athletics' Athletics Integrity Unit, the International Tennis Integrity Agency, and FIFA's Integrity Department are all independent bodies who respond to misconduct and corruption. FIFA, through its Integrity Department now has a *“highly secured whistleblowing systems so that individuals can report any form or knowledge of potential match manipulation or integrity-related misconduct.*¹⁷⁹”

Investigator 2 explained there has also been discussions between individuals in the sports industry about the creation of a global anti-corruption agency to oversee all sports.

Audit and Compliance Committees are effective when they have real powers that are enforceable, access to all parts of an organization and recommendations that must be followed.

I. What Else Could FIFA Have Done in Addition to What They Did Do?

In addition to the directives outlined in FIFA's *2016 Reforms*, the following are additional initiatives FIFA could implement to *“protect against wrongdoings and improve the way FIFA works in creating a modern, trusted and professional organization.*¹⁸⁰”

I.1. Weighted Average Voting System

Using a weighted voting system instead of the “one country one vote” system which became one of FIFA's main vulnerabilities could have prevented the vote buying which took place during FIFA Presidential Elections and the World Cup bids. A weighted voting system would have taken away some of the concentration of power in CONCACAF, which resulted in the large

¹⁷⁸ <https://inside.fifa.com/about-fifa/organisation/committees>

¹⁷⁹ <https://inside.fifa.com/legal/integrity>

¹⁸⁰ <https://inside.fifa.com/about-fifa/organisation/news/2016-fifa-reforms-2763429>

number of Caribbean islands each having one vote. Voting weight could have correlated to a Member Associations representation in football. Many International Sports Federations are adopting weighted distributions including the International Ice Hockey Federation, the International Tennis Federation, Union Cycliste Internationale, and the Badminton World Federation¹⁸¹.

A significant drawback to the weighted average voting system is the perception that some countries are seen as less important than others and it undermines the democratic system, which goes against what many organizations stand for. A weighted average voting system is not a ‘fix all solution,’ as the drawbacks are ethical concerns.

I.2. Sanctions

Sanctions act as a deterrence, encouraging compliance with rules and regulations. If there are no consequences to breaking the rules, what is the point of the rule in the first place?

FIFA on their website now publishes the latest decisions of the FIFA Disciplinary Committee. Sanctions have been imposed on several clubs for breaches relating to third-party influence¹⁸² and “*the Lao Football Federation (LFF) has been sanctioned with a fine of CHF 690,000 after having been found to have breached several provisions concerning the international transfer and first registration of minor players.*”¹⁸³

There must be consequences to breaking the rules. Premier League teams have been under scrutiny for breaches of league spending regulations. Under Premier League’s Profit and Sustainability Regulations (PSR), clubs can lose a maximum of £105m over a three-season period, or £35m per campaign, before facing sanctions for noncompliance. English football

¹⁸¹ https://www.playthegame.org/media/1rvay01m/a-vote-with-a-weight_final.pdf

¹⁸² <https://ipt.fifa.com/legal/football-regulatory/media-releases/latest-decisions-of-the-fifa-disciplinary-committee>

¹⁸³ <https://ipt.fifa.com/legal/football-regulatory/media-releases/latest-decisions-of-the-fifa-disciplinary-committee>

clubs, Everton, Nottingham Forest, Leicester City, Manchester City and Chelsea all face possible sanctions for being in violation of the PSR¹⁸⁴. Clubs that breach the PSR rules are at risk of fines or points deduction.

An organization might not have the perfect systems, but it is important to have rules with sanctions attached to them. If there are no consequences to breaking the rules, then *“the offense will likely not only get repeated, but the wrongdoer may try to get away with more the next time.”*¹⁸⁵

I.1.3. Reporting and Whistleblowing Mechanism

*“When implemented and maintained properly, whistleblower mechanisms can prove to be a valuable component of an organization’s Anti-Fraud Regime, helping both to prevent and deter fraud and detect it when it occurs. Unfortunately, whistleblower mechanisms are not always used effectively.”*¹⁸⁷

FIFA launched its reporting and whistleblowing mechanism, the *FIFA Reporting Portal*, in 2013. This online reporting system *“provides a dedicated, highly secure, and web-based whistleblowing system that individuals can report any form of knowledge of potential match manipulation or integrity-related misconduct.”*¹⁸⁸ FIFA also has an app, *FIFA Integrity*, which is *“available to all teams, players, officials, referees and third parties in order to report any suspicious activity and/or approaches relating to any attempt to manipulate football matches and competitions.”*¹⁸⁹

¹⁸⁴ <https://www.90min.com/posts/every-club-breach-premier-league-profit-sustainability-rules-psr>

¹⁸⁵ <https://www.franksonnenbergonline.com/blog/the-consequences-of-no-consequences/>

¹⁸⁷ <https://assets.kpmg.com/content/dam/kpmg/ca/pdf/2018/03/the-importance-of-whistleblower-mechanisms.pdf>

¹⁸⁸ <https://inside.fifa.com/legal/integrity/reporting-mechanisms>

¹⁸⁹ <https://inside.fifa.com/legal/integrity/reporting-mechanisms>

Although FIFA implemented these reporting mechanisms in 2013, there was no indication that anything was reported relating to the 2015 FIFA corruption scandal. It remains to be seen whether the whistleblowing mechanisms implemented at FIFA are effective, only time will tell.

TrueSport, “*a community-based movement that champions positive values and life lessons learned through sport*,¹⁹⁰” described the importance of whistleblowing. TrueSport explained the United States Anti-Doping Agency’s (USADA) anonymous tip hotline has prompted several USADA investigations, resulting in significant sanctions to athletes for doping rule violations¹⁹¹.

Investigator A said it took them time to adjust to the sports organization’s informal reporting mechanisms. This was a sharp contrast to the reporting mechanisms used by the large corporations that Investigator A had worked for in the past. Investigator A explained in their tenure with the sports organization, nobody has used the whistle-blower hotline. They explained that the whistleblower hotline was not advertised, and ninety-nine percent of the league’s players would not be aware that it existed. According to KPMG’s Forensic Focus whitepaper, whistleblower lines are often “*established and then poorly communicated and quickly forgotten*”¹⁹².

If individuals do not trust the organization’s management, the entire whistleblower process has the potential to be ineffective. “*Historically, employees have faced retaliatory measures that include: isolation or humiliation; implied and overt threats; poor performance ratings; dismissal and even criminal prosecution*”¹⁹³.” In 2010, FIFA did not provide Phaedra Al Majid any whistleblower protection, when she expressed the concerns she had with the 1.5 million dollar bribes that Qatar had paid to three ExCo members at the African Congress of Football in Luanda,

¹⁹⁰ <https://www.nwba.org/truesport>

¹⁹¹ <https://truesport.org/clean-sport/need-whistleblowers-in-sport/>

¹⁹² <https://assets.kpmg.com/content/dam/kpmg/ca/pdf/2018/03/the-importance-of-whistleblower-mechanisms.pdf>

¹⁹³ <https://assets.kpmg.com/content/dam/kpmg/ca/pdf/2018/03/the-importance-of-whistleblower-mechanisms.pdf>

Angola. She received threats and was pressured to sign an affidavit retracting her allegations to avoid a lawsuit. According to KPMG's Forensic Focus whitepaper, *"if whistleblowers come forward, they need protection from these retaliatory measures and they need to believe in management's integrity to rely on this offered protection."* FIFA's Reporting Portal preserves anonymity, which can promote confidence in their whistleblowing policies as it would provide protection against reprisal.

J. The Role of the Investigative and Forensic Accountant (IFA)

There is *"a great need for professionals that can identify, expose, and prevent weaknesses in three key areas: poor corporate governance, flawed internal controls and fraudulent financial statements. Forensic accounting skills are becoming increasingly relied upon within a corporate reporting system that emphasizes its accountability and responsibility to stakeholders¹⁹⁵."* IFAs bring credibility to an organization, assisting in building a reputation to be one that *"ensures that the company is transparent, trustworthy and has the highest levels of integrity."¹⁹⁶*

Investigator B explained there is a significant need for Investigative and Forensic Accountants (IFAs) in sport, given that a lot of corruption issues stem from poor governance structures.

IFAs are part of the solution in cases of fraud and misconduct in sport and can help with prevention, detection, and deterrence. IFAs ensure their own independence and that there is no conflict of interest prior to accepting an engagement.

In terms of prevention, IFAs can:

- Provide recommendations to implement a structure of accountability that is effective and does not favor corruption. System design is one of the most important mechanisms to

¹⁹⁵ <http://archives.cpajournal.com/2005/305/essentials/p68.htm>

¹⁹⁶ <https://fundamentalsofaccounting.org/importance-of-forensic-accounting/>

prevent fraud and corruption. IFAs can identify gaps in internal controls, recommend compensating controls where required and identify areas of fraud exposure.

- Perform risk assessments to identify areas of noncompliance and weaknesses in an organization, which could lead to misconduct and corruption. By being proactive in preventing fraud as opposed to reactive when fraud has been detected, it can save companies a significant amount of money and prevent reputational damage.
- Provide education to stakeholders regarding legal and regulatory compliance, internal controls, misconduct reporting mechanisms, risk assessments, ethical conduct, and fraud prevention.
- Conduct a policy refresh or help to develop new policies and standards.

In terms of detection, IFAs can:

- Provide support investigation teams and/or assume the role of lead investigator.
- IFAs are trained in following the money, finding and tracing funds, and to use both ‘source and use analysis’ and ‘lifestyle analysis’ to identify fraud and corruption.
- Assist organizations and prosecuting offices to locate fraud and can support the prosecutor in proving that fraud occurred.
- Act as an expert witness or a consultant.
- Quantify losses by determining both the overall and financial impact the loss will have on the organization.
- Support the audit function or conduct a full-scale audit.
- Perform Ad hoc investigations (including whistleblower hotline complaints). When Investigator A was involved with an ad hoc investigation that determined a travel agency had overbilled the professional sports organization a substantial amount in travel costs. As

the discrepancy was discovered by an IFA, the travel company reimbursed the overbilling without any litigation.

- In the case of disputes, help prepare the organization for litigation. When Investigator A was involved in preparing cases for arbitration between the league offices and players who had disputes regarding the collective bargaining agreement.
- Examine compliance with voting processes to determine if there was a possibility of voting irregularities or vote buying like what happened with FIFA during the Presidential Elections and the World Cup bids.

In terms of deterrence, IFAs can:

- Help organizations design a structure of deterrence and a proper environment of deterrence (to remove the factors: motive, opportunity, and rationalization).
- Help organizations structure their Conduct and Discipline Panels or can serve as a member of the Panel.
- Support law enforcement and civil litigation.

K. Conclusion

The 2015 FIFA corruption scandal serves as a reminder that fraud and misconduct often happen in places that it shouldn't. Exposing these issues often provides an opportunity for an organization to reinvent itself. Infantino, when interviewed by BBC said, *“the truth is that, thanks to [the US Justice authorities] back in 2015, we have been able to fundamentally change FIFA from a toxic organisation at the time, to a highly esteemed and trusted global sports governing body.”* Time will tell whether FIFA was able to reinvent itself, and whether the changes FIFA made will be effective or not.

Exposing and prosecuting fraud and misconduct are two distinct actions. Prosecution serves two purposes:

1. A deterrent for others that if they engage in the same behaviours, they could be subject to the same consequences.
2. It gives hope to individuals who seek to denounce a culture of corruption or 'make things right' in an organization, that improvement is possible.

The FIFA 2015 corruption scandal was much more than a story; all the events that transpired demonstrated this was a typical case of criminals helping criminals. Denunciation can come from many sources and in the case of FIFA's 2015 corruption scandal, the whistleblowing came from the criminals themselves.

When a culture of corruption becomes too big, someone often becomes unhappy and that is when everything implodes. This provides an opportunity for detection and their cooperation can help the organization. Blazer was caught and offered a deal in exchange for his cooperation by the DOJ, which implicated Warner. In retaliation, Warner "unleashed a tsunami of information", implicating many other individuals. Corruption leads to greed, and greed usually exposes the wrongdoers.

IFAs play a pivotal role in dealing with fraud and misconduct in sports organizations as they can support prevention, detection, and deterrence activities. IFAs are part of the solution.

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