



# **FINDINGS AND OBSERVATIONS**

**OF THE INDEPENDENT AUDIT COMPANY**

July 2018

# PREFACE

In 2016, FIFA launched its new bidding process, introducing a transparent, diligent and robust approach to how the host of the world's largest single sporting event is chosen. Major changes include an open ballot vote at the FIFA Congress and a focus on a clear process from the outset, benefiting member associations and FIFA's stakeholders as a whole. To observe whether the members of FIFA follow the key principles of integrity, transparency, and fairness, FIFA engaged BDO to monitor FIFA's compliance with the evolved rules of the bidding process.

This new process together with the monitoring by an independent audit company show FIFA's commitment to a changed method of selecting the host of the FIFA World Cup.

On 13 June 2018, despite a short timeline, the 68<sup>th</sup> FIFA Congress in Moscow, Russia voted for United to host the 2026 FIFA World Cup. FIFA successfully kept to its ambitious goal of implementing an improved bidding process. The FIFA Congress's ballot and votes were published by FIFA.

In addition to the new bidding process, the 2026 FIFA World Cup will feature many firsts: 48 teams competing, 80 matches, held in three countries, and Canada hosting men's World Cup matches.

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# EXECUTIVE SUMMARY

This report provides our findings concerning the bidding process for the 2026 FIFA World Cup. The findings result from BDO's monitoring of FIFA's compliance with the rules of the bidding process.

In order to monitor FIFA's compliance with the bidding process, BDO developed a work programme in close collaboration with FIFA. The work programme sets out specific performance indicators to monitor FIFA's activities. Each performance indicator is indicative of integrity, transparency, or fairness, which are key principles for the fair and equal treatment of stakeholders. The work programme covers the topics of interacting with the bidders, bidding documents, evaluation process, and decision and award phase.

BDO performed a review of FIFA's Bid Evaluation Report, reviewed the bidding documents submitted by Morocco and United, observed FIFA's interaction with bidders and all 2026 Bid Evaluation Task Force meetings, reviewed contracts with independent experts, conducted interviews with key individuals, and reviewed the bidding email account.

On 13 June 2018, the 68<sup>th</sup> FIFA Congress in Moscow, Russia chose United, a joint bid from the United States, Canada, and Mexico, to host the 2026 FIFA World Cup.

Based on this work, BDO has not identified any indications that FIFA did not comply with the rules of the bidding process.

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# 1 INTRODUCTION AND SCOPE OF WORK

FIFA engaged BDO Ltd (hereinafter “BDO”) to monitor FIFA’s compliance with the rules of the bidding process as set out in the Bidding Registration (Engagement Letter of 1 November 2017).<sup>1</sup>

The rules of the bidding process include, in particular, the fair and equal treatment of all member associations participating in the bidding process, the evaluation of bids by the 2026 Bid Evaluation Task Force, the designation of any bids by the FIFA Council, and the decision on the selection for the host country or host countries by the FIFA Congress (see Section 3.4 (i) of the Bidding Registration).

BDO developed a work programme, which was communicated to and confirmed by FIFA at the beginning of the process. The work programme sets out how BDO monitors FIFA’s compliance with the rules of the bidding process and which metrics are taken into account by BDO for evaluating FIFA’s activities. The specific performance indicators described in the work programme are used to monitor the fair and equal treatment of all relevant stakeholders based on the adherence to the **key principles of integrity, transparency, and fairness.**

The work carried out by BDO and the evidence used as the basis for this report includes (i) reviewing FIFA’s Bid Evaluation Report, (ii) reviewing bidding documents, (iii) observing workshops, meetings, inspection visits, and other events, (iv) reviewing contracts concluded with independent experts, (v) conducting interviews with certain key individuals, and (vi) performing an email review.

Throughout the whole bidding process, FIFA’s Strategy and Bidding Manager and FIFA’s Group Leader Compliance Advisory held alignment calls and in-person meetings with

BDO to update BDO on the activities of the FIFA Administration involved in the bidding process and of the 2026 Bid Evaluation Task Force.

This report sets out our findings based on work performed up to the date of its publication. We cannot rule out the possibility that, had further work been conducted, our findings may have been different or that we may have identified additional matters to be included in the report.

The work we performed does not constitute an audit or a review in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices).

All facts in this report are stated as they were presented to us. We provide no opinion, attestation, or other form of assurance. This report should not be construed as expressing opinions on matters of law.

We were permitted to inspect various FIFA documents. The scope of our work was limited to the above-mentioned work performed and evidence used. We have not verified the authenticity or validity of the information and documentation made available to us. We assume that the information and documents (including electronic material and verbal statements) disclosed to us are reliable and complete. Our enquiry depended on the completeness and integrity of the information that was provided.

If any person chooses to rely on the contents of this report, they do so at their own risk. BDO does not accept responsibility for the completeness or accuracy of the information contained in this report. BDO is not liable for any losses, damages, or other form of liability arising from the use of this report.

<sup>1</sup> For the purpose of BDO’s monitoring activity, the bidding process is defined as “the bidding and selection procedure to determine the Member Association(s) to be appointed for hosting and staging the Competition in accordance with the terms and conditions set out in the Bidding Registration.”

## 2 OVERVIEW OF WORK PROGRAMME

BDO developed a work programme in close collaboration with FIFA, in particular FIFA's Strategy and Bidding Manager and FIFA's Group Leader Compliance Advisory. We developed the work programme based on the process and specifications set out in the Bidding Registration. The work programme was communicated to and confirmed by FIFA at the beginning of the process.

The work programme sets out how BDO monitors FIFA's compliance with the rules of the bidding process. By defining specific performance indicators for monitoring the fair and equal treatment of all relevant stakeholders, the work programme describes the metrics used by BDO to evaluate FIFA's activities. Each performance indicator is indicative of one or more of the following **key principles**: **(i) integrity**, **(ii) transparency**, and **(iii) fairness**.

BDO's work programme covers the areas of (i) interacting with the bidders (ii) bidding documents, (iii) evaluation process, and (iv) decision and award phase. Within each of these four areas, BDO defined performance indicators. For each performance indicator BDO has set out potential evidence, minimum requirements, and best practice. Throughout the process, BDO has continually collected evidence provided by FIFA of its own accord or following requests for evidence by BDO. From this evidence and from its observations, BDO has made findings for each performance indicator (see Section 4).

The report structure follows that of the work programme, i.e. there is a section for Interacting with the Bidders (Section 4.1), Bidding Documents (Section 4.2), Evaluation Process (Section 4.3), and Decision and Award Phase (Section 4.4). In each section, we provide our findings. Additional observations are mentioned in Section 4.5.



**integrity**

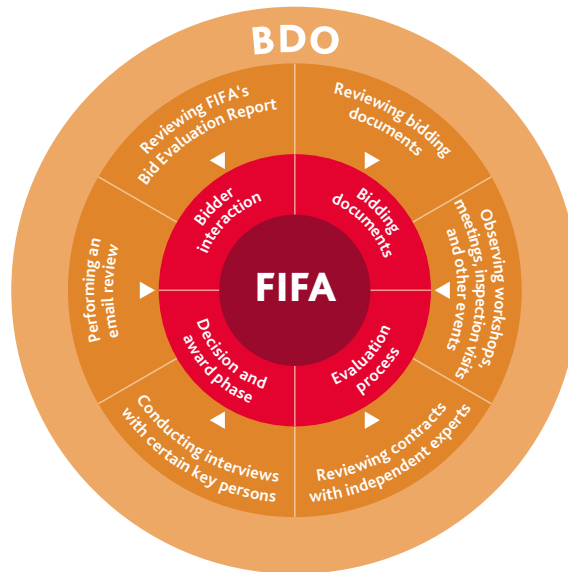


**transparency**



**fairness**

### 3 WORK PERFORMED BY BDO



**Figure 1:** Overview of work performed and areas of BDO's work programme.

This section describes the work performed by BDO. The conclusions from our work inform our findings in Section 4. An overview of work performed by BDO together with the areas covered by BDO's work programme are illustrated in **Figure 1**.

#### Review of FIFA's Bid Evaluation Report

FIFA's bid evaluation model comprises three components: (i) a bid compliance assessment, (ii) an overall risk assessment of each bid, and (iii) a technical evaluation of each bid. For the third component (technical evaluation), FIFA established a scoring system, which is described and explained in the document, "Bidding process for the 2026 FIFA World Cup, Overview of the scoring system for the technical evaluation of bids" (hereinafter the "Scoring System"). The criteria of the bid compliance assessment and the overall risk assessment are described in the Bidding Registration.

FIFA published a Bid Evaluation Report of 224 pages on 2 June 2018. The Bid Evaluation Report covers all three components of FIFA's bid evaluation model. BDO reviewed the Bid Evaluation Report. The goal of this review was to establish whether the information received by FIFA in the bidding documents was reasonably considered and whether FIFA demonstrates in its report a fair and consistent application of the Scoring System for the

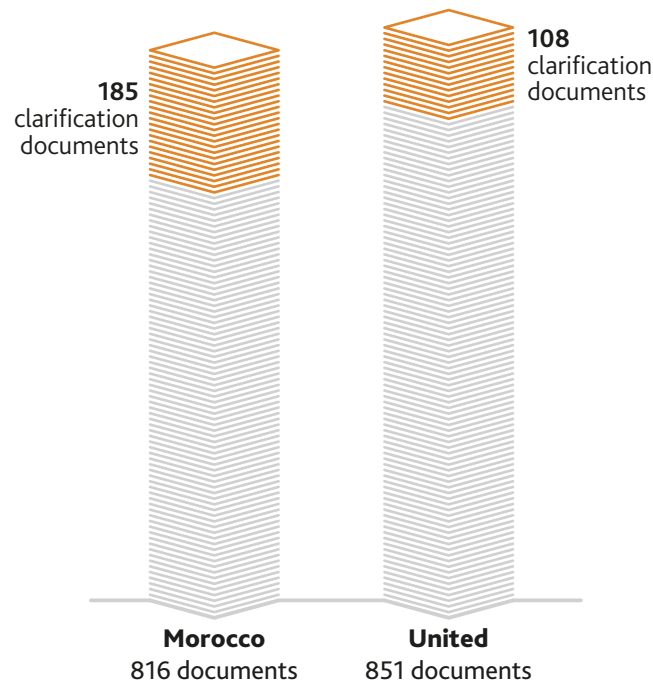
technical evaluation. BDO's review also covers (i) FIFA's risk assessment, where we looked for a consistent use of the risk rating, and (ii) FIFA's compliance assessment, where we analysed the consistency of the assessment. The scope of the Bid Evaluation Report's review does not include an assessment of FIFA's discretion applied in evaluating the bids.

In the course of reviewing FIFA's Bid Evaluation Report, we sought clarification from FIFA in the areas of stadiums, team and referee facilities, accommodation, transport, information technology and telecommunication (IT&T), international broadcast centre (IBC), organising costs, and ticketing and hospitality. FIFA provided clarifications by email.

BDO also received draft versions of both the Scoring System and Bid Evaluation Report while they were being drafted. At least one representative of BDO was present at the 2026 Bid Evaluation Task Force's sign-off meetings for both documents. Furthermore, we were provided with the final versions of both documents in good time.

#### Review of Bidding Documents

BDO undertook a review of the bid books and the supporting information templates submitted by Morocco and United, as well as the 2026 FIFA World Cup clarification questions and clarification documents. Morocco handed in a total of



**Figure 2:** Number of documents submitted by Morocco and United.

816 documents, of which 185 are clarification documents. United handed in a total of 851 documents, of which 108 are clarification documents. The number of documents submitted is depicted in **Figure 2**.

Our review comprised a high-level review of the documents submitted by both bidders and a more detailed review of sample documents. We chose samples based on the criteria deemed most relevant or which addressed significant or critical factors as laid out in the Scoring System, the 2026 FIFA World Cup Bidding Agreements, the 2026 FIFA World Cup Hosting Requirements, and several other specific agreements (e.g. Stadium Agreements).

Various requests for clarification were sent to FIFA by email. FIFA provided its answers by email or during conference calls.

### Observation of FIFA Events

In the course of the bidding process, at least one representative of BDO participated as an observer in the following 15 FIFA events:

- Bid information workshop on 6-7 December 2017 in Zurich
- 2026 Bid Evaluation Task Force meeting no. 1 on 15 December 2017 in Abu Dhabi
- Legal information workshop (United) on 15 February 2018 in Ottawa
- Legal information workshop (Morocco) on 26 February 2018 in Rabat
- 2026 Bid Evaluation Task Force meeting no. 2 on 8 March 2018 in Zurich
- Official FIFA Task Force inspection visit (United) on 10-13 April 2018 in Mexico City, Atlanta, Toronto, and New York/New Jersey
- Official FIFA Task Force inspection visit (Morocco) on 17-19 April 2018 in Marrakesh, Agadir, Tétouan, Tangier, and Casablanca
- Breakout-inspection visit (Morocco) on 19-20 April 2018 in Oujda
- Follow-up visit (Morocco) on 24-26 April 2018 in Casablanca, Rabat, Fez, Agadir, and Marrakesh
- Follow-up visit (United) on 15-17 May 2018 in Miami and Boston
- 2026 Bid Evaluation Task Force meeting no. 3 on 23 May 2018 in Zurich
- Closing session (Morocco and United) on 30 May 2018 in Zurich
- 2026 Bid Evaluation Task Force meeting no. 4 on 31 May-1 June 2018 in Zurich
- FIFA Council meeting on 10 June 2018 (designation of eligible bids to the FIFA Congress) in Moscow
- 68<sup>th</sup> FIFA Congress on 13 June 2018 in Moscow

### Review of Contracts Concluded with Independent Experts

The FIFA Administration made a request to the 2026 Bid Evaluation Task Force for external support from independent experts in the areas of stadiums, team and referee facilities, transport, commercial, and the assessment of infrastructure. At the 2026 Bid Evaluation Task Force meeting on 15 December 2017, the decision was taken to allow the contracting of external experts to support the development of the Scoring System and the evaluation of the bids in the aforementioned areas. We received and reviewed copies of the agreements between FIFA and four third-party service providers specialised in the areas of:

- Transportation and mobility
- Business and human rights
- Stadium sustainability
- Stadiums and sports infrastructure

### Interviews and Other Discussions

In addition to discussions and informal interactions with the Core Bid Team, members of the 2026 Bid Evaluation Task Force, and other subject matter experts, we conducted formal interviews with seven key individuals with the following functions:

- Chief Tournaments and Events Officer
- Head of Event Management
- Strategy and Bidding Manager
- Group Leader Compliance Advisory
- Head of Accommodation
- Infrastructure/Operations/Services
- External consultant for stadiums

### Review of Emails

BDO received from FIFA all email files sent from, received through, or in any other way related to the bidding email account 2026bid@fifa.org. From a total of 6,098 data items (of which 3,810 items were emails), BDO deemed 1,803 items relevant. BDO performed a review of these items using Nuix, an eDiscovery software. Items not considered relevant and therefore excluded from the review collection were (i) items with a date before May 2017, (ii) the sending of the Bidding Announcement between 24 and 26 May 2017, (iii) FIFA internal invitations to social events, (iv) automatic replies (out of office), and (v) notes and reminders.

The email review was performed with a view to, among other things, potential complaints, influence or unanswered questions.

The distribution of the above-mentioned 1,803 items is shown in **Figure 3**.

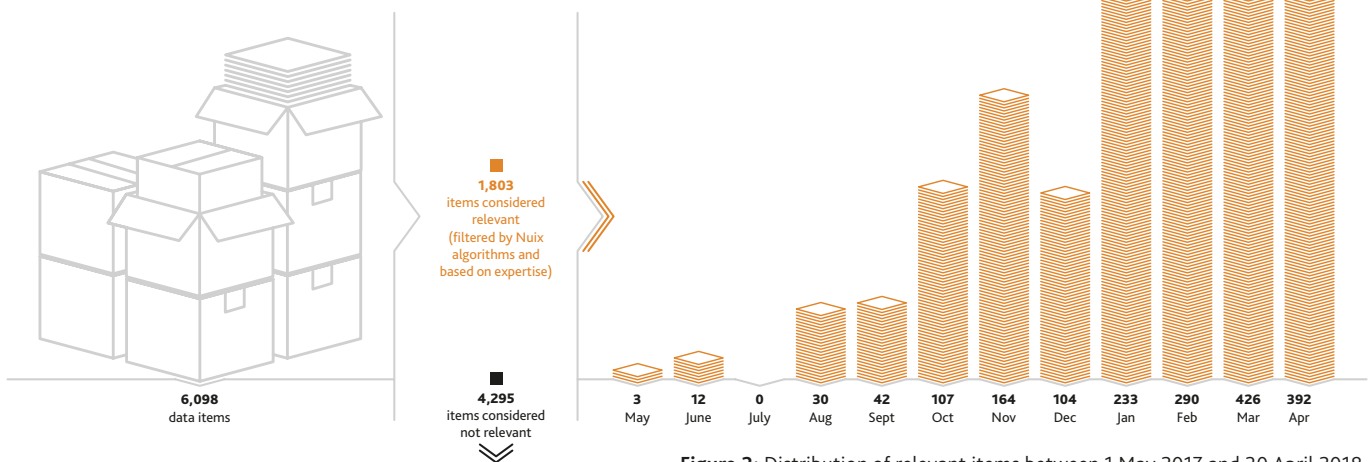


Figure 3: Distribution of relevant items between 1 May 2017 and 30 April 2018.





## 4 FINDINGS AND OBSERVATIONS

The structure of this section follows that of the work programme, i.e. there is a section for Interacting with the Bidders (Section 4.1), Bidding Documents (Section 4.2), Evaluation Process (Section 4.3), and Decision and Award Phase (Section 4.4). In each section, we provide our findings. Additional observations are mentioned in Section 4.5.

### 4.1 Interacting with the Bidders

**The same amount of preparation time for both bidders was ensured by sharing schedules and agendas in advance and with comparable information.**

The email timestamps show that the schedules and agendas of visits were communicated to the bidders in advance of the country visits. In some cases, the schedules and agenda items were updated during the county visits. The agendas of the visits contained comparable information. This allowed for the same amount of preparation time for both bidders.

 **transparency**  **fairness**

**Timely proximity of country visits ensured both bidders had similar time to prepare.**

The legal information workshop in Ottawa, Canada, was held on 15 February 2018. The legal information workshop in Rabat, Morocco, took place on 26 February 2018. As no more than 14 days passed between the two legal information workshops, the information workshops' timing allowed for a similar amount of time to prepare for both bidders.

The official FIFA Task Force inspection visits were also scheduled in close timely proximity to each other, i.e. the official FIFA Task Force inspection visit (United) took place from 10 to 13 April 2018 and the official FIFA Task Force inspection visit (Morocco) took place from 17 to 19 April 2018, with a breakout-inspection visit from 19 to 20 April 2018.

The follow-up visits were organised as deemed necessary by the Core Bid Team and in consultation with each of the bidders. Even though the follow-up visit to Morocco and United took place more than 14 days apart (i.e. from 24 to 26 April 2018 and 15 to 17 May 2018, respectively), we consider the follow-up visits to have taken place in close timely proximity, as there was no suggestion of the preparation time for bidders being different.

 **transparency**  **fairness**

**A similar amount of time was spent visiting the two bidders.**

One-day information workshops were held in both bidder territories. There was one official FIFA Task Force inspection visit to each Morocco and United and one follow-up visit to each Morocco and United. The official FIFA Task Force inspection visits and follow-up visits lasted between four and five days. This is considered a similar amount of time spent visiting the two bidders.

 **transparency**  **fairness**

**BDO's observer role during the country visits did not find indications that there was a breach of the rules on gifts.**

BDO has no indication from its observer role during the country visits that bidders (or related parties) were in breach of Section 9.3 of the Bidding Registration (rules on gifts).

 **integrity**

**FIFA used a central email account and an extranet platform for interacting with bidders.**

FIFA used a central email account (2026bid@fifa.org) and an extranet platform for interacting with bidders. BDO received from FIFA all email files sent from, received through, or in any other way related to the bidding email account. The extranet platform was accessible to BDO.

BDO can confirm the use of a central email account and an extranet platform for interacting with bidders. We cannot confirm that there was not any communication outside of the email account or extranet platform.



**The decisions on what to inspect during country visits were content driven and took into account the principles of fairness and integrity.**

FIFA provided its approach for deciding what to inspect during country visits in writing and during regular alignment calls with BDO. The decisions on what to inspect were content driven and took into account the principles of fairness and integrity.



**4.2 Bidding Documents**

**The bid book, bid information template, and hosting documents were submitted on time.**

The date for submitting the bid book, bid information template, and hosting documents was set for 16 March 2018 at 5 p.m. (Central European Time) according to Section 2.2.5 of the Bidding Registration. The extranet platform, to which BDO was given access, timestamps all uploaded files. From our review of the documents on the extranet platform, we can conclude that the bidding documents contained in the bid book, bid information template, and hosting documents were submitted on time, i.e. before 16 March 2018 at 5 p.m.

It has been determined that all documents received by FIFA from both bidders after 16 March 2018 at 5 p.m. are clarification documents.



**FIFA assessed the formal requirements of the bidding documents as part of the compliance risk assessment to ensure the formal requirements of the Bidding Registration were met.**

Pursuant to the formal requirements of the Bidding Registration, each bidder is to provide the bidding documents contained in the bid book, bid information template, and hosting documents. FIFA assessed the formal requirements as part of the compliance risk assessment for both Morocco and United and found that the formal requirements of the Bidding Registration had been met.



### 4.3 Evaluation Process

#### 4.3.1 Bid Compliance Assessment

**FIFA's compliance assessment of (i) the bidding process, (ii) the application of FIFA's hosting document templates, and (iii) the hosting requirements for the competition and the explanations provided in the Bid Evaluation Report are consistent.**

In the Bid Evaluation Report, FIFA discusses its findings from the assessment of the bids' compliance with the requirements of the bidding process, FIFA's hosting document templates, and the hosting requirements for the competition. The Bid Evaluation Report explains the results of the compliance assessment in an individual compliance assessment-section for each bidder. Further details of the compliance assessment are provided in the annexes of the Bid Evaluation Report (in particular those related to the hosting document templates) or are included in the technical evaluation and risk assessment (in particular those related to hosting requirements for the competition).

The compliance assessment and the explanations in the Bid Evaluation Report are consistent.



#### 4.3.2 Risk Assessment

**The assessment of the risks and benefits of each bid contains a consistent risk rating (low, medium, or high).**

The Bid Evaluation Report contains an assessment of the risks and benefits of each bid. The risk assessment covers (i) legal risks, (ii) vision, legacy, and host country information, (iii) security, medical, and event-related matters, and (iv) sustainability, human rights, and environmental protection. The 2026 Bid Evaluation Task Force's risk assessment comprises both objective and subjective elements. The results of the risk assessment are displayed as a risk rating (low, medium, or high) or a general description indicating risks without a rating. For the areas covered by the risk assessment, FIFA has identified the level of risk for each criterion or sub-criterion together with observations and comments. The annexes of the Bid Evaluation Report contain risk assessment tables (legal compliance check) and a tax assessment of each of the bidders.

The risk rating is consistently defined for the risk assessment. FIFA provides an explanation each time a risk level of low, medium, or high is given.



#### 4.3.3 Technical Evaluation

**The evaluation methodology, as set out in the Scoring System, was applied consistently.**

The evaluation methodology, as set out in the Scoring System, was applied consistently for the evaluation of the bids, as evidenced in the Bid Evaluation Report. The Bid Evaluation Report shows the use of the same scoring and evaluation model for both bidders.



**The evaluation criteria were applied to the evaluation of (i) stadiums, (ii) transport and mobility, (iii) facilities for teams and referees, (iv) accommodation, (v) information technology and telecommunication (IT&T), international broadcast centre (IBC), and (vi) the FIFA Fan Fest.**

The bidding documents contained in the bid book, bid information template, and hosting documents were used as the basis for evaluating (i) stadiums, (ii) transport and mobility, (iii) facilities for teams and referees, (iv) accommodation, (v) information technology and telecommunication (IT&T), international broadcast centre (IBC), and (vi) the FIFA Fan Fest. The Evaluation Report shows that the evaluation criteria were applied.



**The risk rating and the evaluation criteria were applied to (i) organising costs, (ii) media and marketing revenues, and (iii) ticketing and hospitality revenues.**

The Bid Evaluation Report provides an overall risk rating for organising costs, media and marketing revenues, and ticketing and hospitality revenues. In addition to the risk rating, a score (technical evaluation) is given to organising costs, media and marketing revenues, and ticketing and

hospitality revenues. The scores received are provided in the annex of the Bid Evaluation Report.

The risk levels for both bids in terms of (i) organising costs, (ii) media and marketing revenues, and (iii) ticketing and hospitality revenues are explained in the Bid Evaluation Report. The bidding documents contained in the bid book, bid information template, and hosting documents were used as the basis for evaluating organising costs, media and marketing revenues, and ticketing and hospitality revenues.

The Evaluation Report shows that the risk rating and the evaluation criteria were applied to (i) organising costs, (ii) media and marketing revenues, and (iii) ticketing and hospitality revenues.



#### **The Scoring System was interpreted and applied.**

The 2026 Bid Evaluation Task Force interpreted and applied the Scoring System to ensure a true and fair reflection of both bids, in particular by incorporating their observations from the country visits and further information and documentation received during the clarification process.



### **4.4 Decision and Award Phase**

#### **The FIFA Council evaluated the bids and designated both bids to be submitted to the FIFA Congress for a final vote.**

On 10 June 2018, the FIFA Council evaluated the bids based on the Bid Evaluation Report and designated both bids (United and Morocco) as eligible to be voted for by the 68<sup>th</sup> FIFA Congress in Moscow.



#### **The FIFA Congress selected one of the bidders.**

On 13 June 2018, the 68<sup>th</sup> FIFA Congress in Moscow voted for United to host the 2026 FIFA World Cup. United received 134 of 200 votes cast. Morocco tallied 65 votes. One

member association voted not to choose either of the two bids. The FIFA Congress's ballot and votes were published by FIFA.

The electronic voting equipment used by the FIFA Congress was tested by representatives of BDO on 11 June 2018.



### **4.5 Additional Observations**

On one occasion, the Investigatory Chamber of the FIFA Ethics Committee contacted BDO to clarify an observation made during a country visit (United) in respect to sponsoring agreements. It was brought to our attention that the matter did not require further action by the Ethics Committee.

On 24 April 2018, BDO made a notification to the FIFA Ethics Committee regarding possible infringements of the FIFA Code of Ethics or other FIFA rules and regulations. On 27 April 2018, the Investigatory Chamber of the FIFA Ethics Committee informed BDO that the matter is considered closed, as its preliminary inquiry led to an "exhaustive and complete" written response by one of the persons referred to in BDO's notification and a confirmation of these "statements without reservation" by the other. BDO took note of said detailed summary, but found no further validation of the above-mentioned written response and confirmation. According to the Investigatory Chamber of the FIFA Ethics Committee, this was due to confidentiality reasons under the FIFA Code of Ethics. BDO made suggestions to the FIFA Ethics Committee to conduct further clarifications and an investigation, which were answered timely by the Investigatory Chamber of the FIFA Ethics Committee. No further exchanges took place as the Investigatory Chamber of the FIFA Ethics Committee deemed the matter closed.

## 5 CONCLUDING REMARKS

Based on our work, BDO has not identified any indications that FIFA did not comply with the rules of the bidding process.

Zurich, July 2018

Yours sincerely

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