

Overview

IBU supports the development potential of its National Federation members to build sustainable systems, structures, and pathways from beginner to elite athletes through providing educational resources and development support that reinforce the delivery of structured development systems, projects, and activities.

IBU support is intended as partial support for National Federations and IBU has a workflow to ensure the financial support is used as described in the support application. This procedure is established to guide the IBU's audit activity for funds given to support Development projects and Regional Events.

Procedures

The procedure of IBU's audit is mentioned in the guidelines of Development Projects (page 3, point 14) and Regional Events (page 6, point 10). It is stated:

IBU reserves the right for announced/unannounced visits to check the project implementation or requesting copies of the invoices listed in the project financial report. Furthermore, in case of misused support, the IBU might decide to suspend the respective NF from any development support for a certain time.

The procedure of the IBU audit is described in the agreement (EHD) of Development Projects (page 3, point 14). It is stated:

The IBU reserves the right, at their own cost, to audit or to attend portions of the specific project of the NF to ensure compliance with the terms and obligations of the Agreement, and the NF shall make available to such auditors and records, documents and information that the auditors may require. The scope, coverage and timing of such audits shall be as determined by the IBU.

The process of Internal audit is described in the agreement (EHD) of Regional Events (page 2, point 3). It is stated:

By signing this Declaration, the above NF and OC both bindingly declare that they accept and will fulfil, in the required time, the tasks, measures, and duties stipulated by IBU Rules and IBU Regional Event Guidelines as amended in their execution of the Declaration. In the event of a breach of this Declaration,



the National Federation will be held liable, in which case, they may lose financial support for the event from the IBU.

The internal audit occurs in any other development project support where financial support is granted.

IBU Audit Process – Overview

An IBU audit is conducted as follows:

1. Planning the IBU Audit after the project is finished. (Development Project coordinator)
 - 3-6 projects/year to be checked
 - Random or targeted selection
 - Different Federations each year
2. Submitting the audit scope to the Development Director for approval
3. Conducting the field work including:
 - 3.1 Email with a request to send copies of invoices to chose National Federations
 - 3.2 Evaluating report and material received
 - 3.3 Documentation of report and material
 - 3.4 Forming conclusions
4. Submitting the report with comments to the Development Director
5. Finalisation of the IBU Internal Audit report and sharing with Management Team inside IBU, Biathlon Integrity Unit (BIU) and National Federations involved.
 - 5.1 In the event of misuse of funds, decisions are made regarding the financial consequences for the beneficiaries.