

Analyzing governance in Brazilian sports confederations

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CITATION

Bavaresco G, Santos T, Mezzadri FM. (2024). Analyzing governance in Brazilian sports confederations. *Journal of Infrastructure, Policy and Development*. 8(6): 4695.
<https://doi.org/10.24294/jipd.v8i6.4695>

ARTICLE INFO

Received: 20 February 2024

Accepted: 17 April 2024

Available online: 7 June 2024

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Abstract: The application of governance in recent years appears as a tool of entities that organize sport. Considering this aspect, it was observed that many sports entities present problems in following mechanisms to improve management, both in national and international contexts. Governance materializes with principles of transparency, accountability, equity, institutional integrity, and modernity, in order to aid sports entities. Thus, the development of sports entities could improve management, professionalization, and innovation. Based on the aforementioned, this article aims to demonstrate whether the principles of governance found in the literature are contemplated in Brazilian sports confederations, pointing to the possibility of finding distinct characteristics among the confederations, and the confederation with the highest index for Brazilian sports. The methodology is a longitudinal discursive analysis. The results use data from 2015 to 2022 from the Sou do Esporte Governance Awards and the analysis is based on five governance principles; transparency, equity, accountability, institutional integrity, and modernity. The confederations were found to have adopted the principles of governance to improve, professionalize, and optimize their sports management. The results suggest that the use of governance can enhance the confederations and improve the management, legitimacy, and development of sports in Brazil. The authors consider the nuances reported in the study as imperative to improve the progress of Brazilian sports, and the contribution made could generate other discussions in different contexts and countries.

Keywords: governance; sports entities; sports management; infrastructure; sports development; professionalization

1. Introduction

Sport has undergone several transformations over the years, such as evolution of the population and modernization in the areas of sports management. This management is evolving, with governments that see sport as a form of self-promotion, or even in view of various cases of corruption scandals in the sports world (Houlihan and Green, 2008; Kihl et al., 2017). This is how sports organizations take on different proportions, through relationships with governments and the community in which they are located, for example in Indian cricket (Ghai and Zipp, 2021). From this perspective, various actions are implemented, such as management, funding, and media relations, which organizations use to promote their proposed objectives and to achieve good organizational management (Brouwers et al., 2014; Ghai and Zipp, 2021; Green and Houlihan, 2005).

In recent decades, sports organizations, at both international and national levels, have placed management as an important and constant activity, especially in the commercialization of sport (Ingram and O'Boyle, 2018). In this sense, governance has been broadly treated as the structure and culture of the sports organization, that defines

the objectives, policies, and mode of communication between stakeholders (Dowling et al., 2018; Muñoz et al., 2023). In addition, when considering activities, governance monitors the organization's performance and the delivery of information, and regulates and monitors the progress (European Commission, 2013; Muñoz and Solanellas, 2023). It is clear from the aforementioned authors that not only scandals but also the globalization and modernization of society, have led to the emergence of governance as an ally in the fight against poor management practices in these sports organizations (Dowling et al., 2018; Furtado et al., 2022; Lefebvre et al., 2023).

Guided by the professionalization of sports and as a tool to help organizations, the principles of governance are found in the literature. Thus, transparency, accountability, equity, institutional integrity, and modernization are being increasingly addressed by organizations to make sports organizations more efficient in their management, leading to changes in the structural and strategic aspects of organizations (Chappelet and Mrkonjic, 2019; Geeraert, 2015; O'Brien et al., 2019; Thompson et al., 2022; Winand and Anagnostopoulos, 2019).

Based on this evolution of sports organizations, of promoting a more honest and accessible form of sport, in our context, the study of Brazilian sports organizations, it has been found that although they understand its importance, they end up having difficulties in following these principles (Ribeiro, 2016; Ribeiro and Costa, 2017), with many cases of organizational mismanagement and corruption (Brito et al., 2018; Molina and Ribeiro, 2017). On the other hand, internationally, the literature shows that sports organizations are paying attention to governance, presenting data that indicate a reduction in management problems (Ghai and Zipp, 2021; Lefebvre et al., 2023; Ryall et al., 2020). In this sense, sports governance faces a number of challenges that can impact organizations and affect the development of sport (García and Meier, 2022), encompassing a set of practices and strategies aimed at improving the management and operation of sports organizations (Solanellas et al., 2024). The importance of establishing efficient and transparent governance, capable of promoting the development of sport, strengthening integrity and ethics, and guaranteeing the participation of various stakeholders, is clear (Morales and Schubert, 2022). With this in mind, the current study focuses on the principles of governance to demonstrate the position of Brazilian sports organizations. At the same time, understanding the Brazilian context could help identify aspects in other territories or countries that need attention in order to implement a good structure and governance.

Therefore, to understand these governance principles and how Brazilian sports organizations are being managed, the aim of the current study is to demonstrate whether the governance principles found in the literature are addressed in the Brazilian Olympic sports confederations, pointing to the possibility of finding distinct characteristics among the confederations, and the confederation with the highest index, in relation to the others, for Brazilian sport.

Research context

In the context of the organization of sport in Brazil, institutions including confederations, committees, state federations, clubs, and associations are classified under the sector of private non-profit organizations, together with "NGOs, and

institutions, such as SESC, SESI, and SENAI, among others” (Galatti et al., 2018). These institutions present different characteristics in terms of their nature, objectives, and management.

In Brazil, the authority that organizes Olympic sports is the Brazilian Olympic Committee (BOC; Portuguese: Comitê Olímpico do Brasil—COB), a non-governmental organization (COB, 2021d). Their mission is to develop and represent high-performance sports in Brazil with excellence, to work on improving sporting results, to enhance the management maturity of the BOC and affiliated confederations, and to strengthen the image of Brazilian Olympic sport. It is also the BOC's duty to protect and promote Olympic values on national territory (COB, 2021d).

There are currently 54 Olympic organizations, recognized and linked (Association, Council, and Confederations) to the BOC, 35 of which are confederations linked to the Olympic Games, i.e., which send their athletes to the BOC and are recognized by the international federations (COB, 2021a). Sports confederations encompass all the various Brazilian states, bringing together all the management and practitioners. They have the objective of being responsible for a specific sport or several related disciplines, as well as being linked to state federations and clubs.

According to the BOC, its main source of funding comes from lotteries/prediction contests and their amendments, which allocate a percentage of the proceeds from the Federal Lotteries to sport, and its own resources, such as those from the IOC, Olympic Solidarity, sponsors, and other commercial partners. It is also possible for the BOC to sign agreements with the Federal Government (Canan et al., 2018; COB, 2021d). The funds are managed following the precepts of public administration and transparency, and their use is audited by the Federal Audit Court (TCU) and the Federal Comptroller General (CGU) (Brasil, 2001; COB, 2021d). This funding is determined by Law no. 9.615 of 1998 and its amendments (Brasil, 1998).

2. Literature review

Sport governance

O’Boyle (2012) defines governance as a process of granting power, verifying performance, and managing and leading an organization, in other words, governance goes through all the phases of an organization, with a view to developing and optimizing its results. In this sense, it is important to note that sports organizations involved in any kind of corruption tend to be discredited and become the target of media and public skepticism about sports management (Chappelet, 2018; Chappelet and Mrkonjic, 2019). As a result, these organizations tend to be monitored more closely and rigorously by regulatory bodies and their stakeholders (Chappelet and Mrkonjic, 2019). Dowling et al. (2018) identified, in a scoping review of different types of sports governance, that many scholars have adopted different definitions, based on specific interests and traditions. According to Dowling et al. (2018), governance can be holistic and the authors’ contribution to sport governance synthesized the understanding of Henry and Lee (2004), explicating the contribution related to subthemes of systemic, organizational (or corporate), and political governance. Systemic governance emphasizes the relationships between organizations

in the sports system (Henry and Lee, 2004). These relationships are based on the involvement of various stakeholders, such as sponsors, media, government bodies, and athletes, among others. In other words, the way that sport is organized and controlled is closely related to the involvement of these different groups and their mutual interactions. Political governance is related to the function of how public authorities, government bodies, and governments direct sport to meet goals, through strategies, such as financial incentives and tenders, to achieve desired results and to control sport. According to Haas (2019), the active participation of public authorities is fundamental to modern sport, since there are commercial interests in this environment. Organizational governance is the opposite of political governance and involves governance practices that are directly related to sports organizations (Henry and Lee, 2004). This type of approach relates to the accepted norms, values, and processes surrounding the conduct and management of sports business, an approach linked to the rules or values of conduct in the management of organizations. Dowling et al. (2018) organized and delineated the types of governance into three, as part of a process to situate studies, given the current extent of the literature on governance.

Governance can be understood as a set of rules, norms, and power structures that define how an organization will operate in order to achieve its goals and objectives efficiently (Chappelet, 2018). It is important to emphasize that these actions need to be based on values such as transparency, equity, accountability, and responsibility (Chalip, 1995; Mezzadri et al., 2018). Its essential function is to maintain a balance between organizations and their various stakeholders, which is fundamental to guaranteeing the effective application of public policies in the sports context (Chalip, 1995). It is in this context that the concept of good governance in sports organizations gains importance, as an essential requirement for the development and advancement of high-performance sport in the country (De Dycker, 2019; Thompson et al., 2022).

From this good governance the principles emerge. Transparency as the first is understood as the organization providing and publishing diverse information that is in the public interest and not just that imposed by certain laws and regulations (ASOIF, 2016; Henry and Lee, 2004). Thus, to be identified and verified, it is the transparency of information that allows the other principles of governance in an organization. In this way, transparency is primarily responsible for the credibility of an organization and its managers, both in the eyes of internal groups and in relation to third parties (Geeraert, 2015; Král and Cuskelly, 2018).

The principle of equity is related to access to representation in decision-making or in coming to power in the sports organization, such as representation on the Boards of such organizations by athletes, supporters, and managers (Di Marco, 2019; Henry and Lee, 2004). The entire democratic process of choosing the entity's decision-makers must be public, and free of barriers and biases, ensuring that anyone involved can take part in the process (Haas, 2019). Accountability, on the other hand, refers to the obligation to assign responsibilities to the persons or entities that have received fiscal and managerial resources, and to report to those who have delegated these responsibilities, demonstrating the proper use of these resources (Akutsu and Pinho, 2002; Henry and Lee, 2004).

The institutional integrity is strongly related to organizational and social responsibility and encompasses all of the organization's relationships with the

community in which it operates (Marques and Costa, 2009). Creating systems to combat issues such as doping, match-fixing, betting, harassment, and other situations, guarantees the sustainable development of the organization and sport. The proper management of its resources and the rights and duties of the community served are guaranteed, given that this principle assesses the institution's care for all those who make it up and the long-term sustainability of its actions (Chagas, 2022; Geeraert, 2015; Haas, 2019; Henry and Lee, 2004).

Finally, modernization, which has been used to measure how much entities have evolved over time, is focused on identifying how decisions are made and how internal power controls are carried out (Furtado et al., 2022). To sum up, based on the above principles that emerged from good governance, the governance of sport seems to require consistent development, promoting better sports management and recognizing an effective transformation in sports organizations. The following sections describe the methodology, results, and discussion, ending with the conclusions.

3. Methodology

As a methodological process, a longitudinal discursive analysis was carried out (Creswell, 2013). Longitudinal studies help to observe changes over time and prevent possible negative results (Veal and Darcy, 2014). The period analyzed was from 2015 to 2022. The year 2020 was excluded due to the COVID-19 pandemic when the operations of NSOs were compromised (Pitanga et al., 2020).

3.1. Data collection and instrument

This research uses data from the Sou do Esporte (SDE) Governance Award, a non-governmental, non-profit institution. The SDE acts as a network between athletes, sports organizations, public authorities, and the private sector, in order to promote the development of sport and stimulate good practices and governance in Brazilian sport. This award includes five principles of governance; transparency, equity, accountability, institutional integrity, and modernity.

The principles of governance included in the instrument in 2015 consisted of 105 items and, as the years passed, there was a need to add more items, bringing the total to 156 in 2022. These changes were made due to additional legislation and alterations in the current legislation, as well as in the scientific literature. The dimensions of this instrument, and the validity of the items are observed using several sources, including the Brazilian Institute of Corporate Governance (IBGC), the UK Sport for good governance Code, Agenda 2020-IOC, and the organization Play the Game with the National Sports Governance Observer (NSGO) indicators (Brasil, 1998; Geeraert, 2015, 2018; Geeraert et al., 2013). Additional indicators were designed to reflect engagement with Brazilian legislation (e.g., Pelé law). The items and their dimensions are presented in the Appendix.

The items for this award were collected by five experts in the field of study, with qualifications in sports management. Each expert was responsible for one criterion. The data were extracted from the websites of each NSO, based on statutes, general meeting reports, board meeting reports, annual reports, financial statements, and other available documents.

3.2. Sample

The sample comprised all 34 Brazilian NSOs that contributed athletes to BOC teams for Rio 2016, Pyeongchang 2018, and Tokyo 2020 (COB, 2021b). The first three editions of the governance awards included 29 Olympic confederations linked to the Brazilian Olympic Committee, while in 2018 five new confederations joined the Olympic cycle, bringing the total to 34 entities. As a way of safeguarding the confederations, the SDE only publishes the five best-ranked confederations each year. In this sense, we will only look at the top five ranked NSOs. It is important to note that in the years 2021 and 2022 there was a tie for 4th place, so the confederations were also included in this study, as shown in **Table 1**. In addition, there were only 9 confederations in the top 5 across these years, which are analyzed in this study. These entities are the Brazilian Rugby Confederation (CBRu); the Brazilian Table Tennis Confederation (CBTM); the Brazilian Volleyball Confederation (CBV); the Brazilian Athletics Confederation (CBAAt); the Brazilian Shooting Confederation (CBTE); the Brazilian Handball Confederation (CBHb); the Brazilian Sailing Confederation (CBVela); the Brazilian Golf Confederation (CBGolfe); and the Brazilian Triathlon Confederation (CBTri), see **Table 1**.

Table 1. Sou do esporte governance awardees.

Year	Ranking/Confederation	Score
2015	1st CBRu	(6.81)
	2nd CBTM	(5.67)
	3rd CBV	(5.67)
	4th CBAAt	(4.86)
	5th CBTE	(4.67)
2016	1st CBRu	(6.77)
	2nd CBHb	(6.58)
	3rd CBAAt	(5.88)
	4th CBV	(5.87)
	5th CBTM	(5.79)
2017	1st CBRu	(6.52)
	2nd CBAAt	(5.90)
	3rd CBTM	(5.75)
	4th CBV	(5.59)
	5th CVela	(5.25)
2018	1st CBVela	(7.51)
	2nd CBTMesa	(7.06)
	3rd CBAAt	(7.02)
	4th CBVolei	(6.71)
	5th CBRu	(6.58)
2019	1st CBTMesa	(7.72)
	2nd CBVela	(7.21)
	3rd CBAAt	(7.02)
	4th CBGolfe	(6.83)
	5th CBRu	(6.82)
2021	1st CBTMesa	(7.72)
	2nd CBV	(7.81)
	3rd CBVela	(7.71)
	4th CBRu	(7.60)
	4th CBTri	(7.60)
	5th CBGolfe	(7.10)

Table 1. (Continued).

Year	Ranking/Confederation	Score
2022	1st CBTMesa	(8.62)
	2nd CBVela	(7.90)
	3rd CBRu	(7.57)
	4th CBV	(7.45)
	4th CBGolfe	(7.45)
	5th CBAAt	(7.38)

3.3. Data analysis

The analysis is based on five governance principles; transparency, equity, accountability, institutional integrity, and modernity. The overall score is based on the items and dimensions of the governance instrument. To understand how the scoring is performed, this instrument is published on the Sou do Esporte website. Following all the information resources available which contain the application of the respective SDE Governance Award, as well as its documents, we used a qualitative and interpretative approach in a longitudinal study, based on technical documentary research that identified pertinent information for the governance of sport. In addition to these documents, the analysis and discussion of the results were based on information found on the websites of newspapers and specialized sports magazines, as well as statutes, general meeting reports, board meeting reports, annual reports, financial statements, and other available documents.

4. Results and discussion

Following the proposed aim, the results and discussion in the present study show the position of Brazilian Olympic sports confederations in terms of sports governance. As observed from the section above, the respective SDE Governance Award shows some improvements in the Confederations, among which these organizations can point to the possibility of distinct characteristics focusing on their efforts to improve management and governance.

The characterization of the first five qualified Confederations (6 in the case of 2021 and 2022) shows that all Confederations were created/founded in the XXI century: CBTM (1979); CBRu (1970); CBV (1955); CBGolfe (1976); CBAAt (1977); CBVela (1934); CBHb (1979); CBtri (1991); and CBTE (1999). In addition, considering the years evaluated, total funding for these entities varied between 33,485 million reais (US\$ 6.732 million) in 2015 to 54,286 million reais (US\$ 10.915 million) in 2022, with amounts invested in the modalities being approximately 304,026 million reais (or approximately US\$ 61 million) (Caixa, 2022).

Among the winners in the ranking, all the entities follow the criteria evaluated by the BOC for the distribution of financial resources, of which 13 criteria are distributed (11 related to performance in sport and 2 to governance), in this sense, being in compliance with accountability and being adjusted to the GET Program - Management, Ethics and Transparency (COB, 2021c). An important fact to mention is the Rio 2016 Olympics, which in this case may have added some value to the confederations, causing them to improve their scores. In addition, it can be seen that funding also increased during this period (Camargo et al., 2020; Castro et al., 2023).

Analyzing **Table 1**, it is possible to see that among 34 Confederations, few have changed their ranking over the years. This may be due to the fact that many confederations have not yet paid attention to the principles of governance. We can infer that they have difficulties in complying with the requirements, even though several issues are addressed in Brazilian legislation, that make it mandatory for confederations to comply, for example, transparency and accountability, as described in articles 18 and 18-A of Law no. 9.615 of 1998, popularly known as Pelé Law, as well as in the General Sports Law no. 14.523 of 2023 (Brasil, 1998, 2023).

In this sense, when approaching NSOs from the perspective of Brazilian legislation, it is understood that they are part of private non-profit organizations, such as the IOC itself (Galatti et al., 2018). According to Chelladurai (2014) these organizations are configured as administrators, with sport as their main activity. Thus, as sports managers, these entities need to evaluate their governance practices in order to advance in the resolution of problems and regulations towards a more favorable environment of professionalization and innovation (Lefebvre et al., 2023; Solanellas et al., 2024).

The data show that only three (CBTE; CBHb; CBTri) NSOs appeared in the ranking once. On the other hand, two Confederations (CBRu; CBTM) remained in the ranking every year, see **Figure 1**. The CBV in 2019 and the CBAAt in 2021 were disqualified from the ranking.

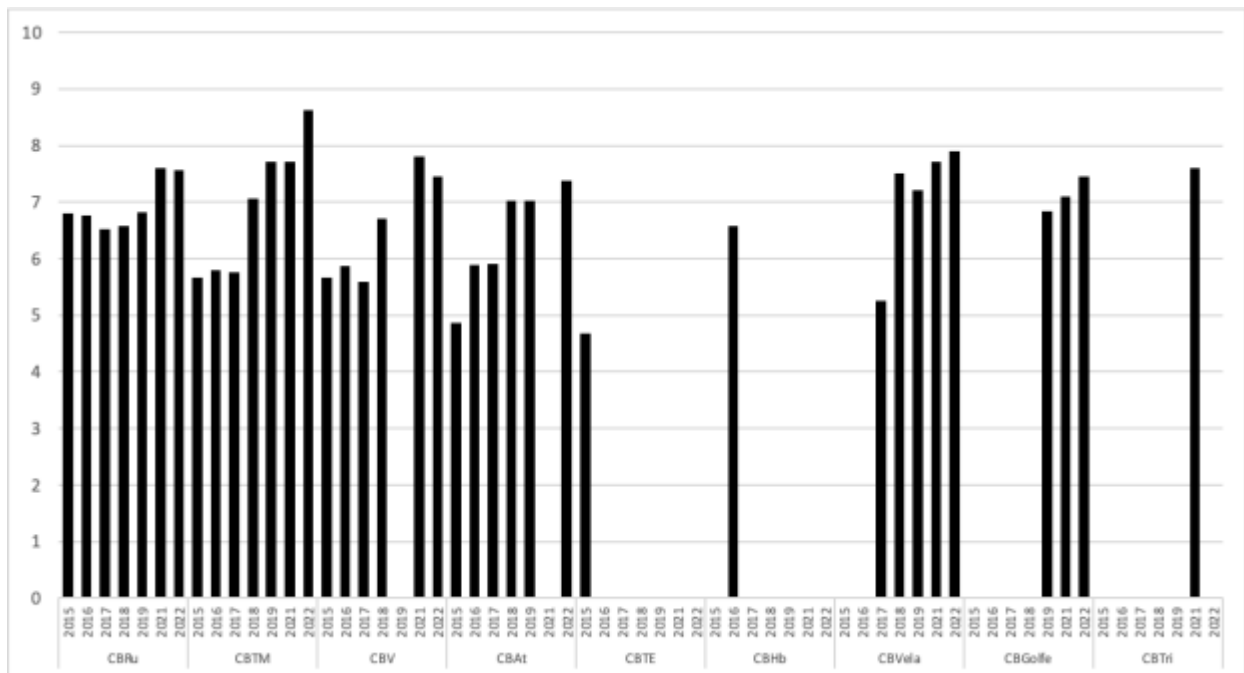


Figure 1. Confederation scores.

Based on the years evaluated for the five best-positioned confederations, some hypotheses can initially be proposed. Namely, they are confederations responsible for sports recently included in the group of Olympic sports or older sports in the organizational context; they participate in programs based on the principles of good governance and management; or even that they have managers qualified in the field of sports management.

We observed, throughout the 7 years of the Sou do Esporte Governance Awards, that many entities are repeated, and this fact also stimulates discussion, since this information tends to suggest that these entities have a long-term commitment in terms of management and governance. In this perspective, our discussion refers to the valorization of the confederations mentioned in the context of good governance, assisting in their management, but beyond that, there is a path to be followed for the improvement of Brazilian sport. Entities, when linked to governance principles, reflect opportunities to establish and encourage the values of sport, which go beyond the actual sporting results that an entity can deliver (Pielke et al., 2020).

Thus, it is possible to generate more hypotheses related to the other NSOs that did not feature in the ranking, which may be linked to management and governance problems, legal problems, problems in obtaining national certificates for sports funding, professionals unqualified for the job, statutory problems, and other documents. Furthermore, after seven years of research, there is the possibility of uncovering reasons why other NSOs have not followed similar paths (despite being within each reality) to the other well-positioned NSOs. In this sense, the principles of governance linked to sport can help these organizations to receive better scores in future evaluations and, consequently, improve their management and governance, producing a more balanced sport, with more possibilities for the population, and perhaps generating future champions.

Given the principles of governance, there are some limitations to the Confederations. According to Schnackenberg et al. (2021), transparency is understood as a means of creating trust with the institution's internal processes, thus making a process of disclosure, clarity, and accuracy of the information that is generated. Accountability, according to Gray et al. (1996), is “the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible”. In other words, accountability can incorporate activities that each person involved in the organization is responsible for their actions. It is therefore understandable that many NSOs have been criticized for their lack of transparency regarding their financial operations, decision-making processes, and distribution of resources. This can lead to anti-ethical or even corrupt behavior on the part of the leaders of these organizations, making it difficult to obtain reliable and accurate data for analysis.

In equity, we can assume that the interests of the stakeholders in Confederations, such as athletes, sponsors, federations, and international organizations, are not always aligned. This can complicate efforts to implement governance reforms that are in the interests of all parties concerned, as well as processes conducted to achieve power within these organizations (Haas, 2019; Henry and Lee, 2004; Morales and Schubert, 2022). The regulation of Confederations is often fragmented and varies significantly from one to another. This can create inconsistencies and gaps in the application of best governance practices.

Institutional integrity can be based on the Confederation's belief that the implementation of governance reforms can face resistance from those who benefit from the status quo, including established leaders and powerful interest groups. As pointed out by Chagas (2022), organizations only conduct actions that are required by law, without giving priority to other aspects, as these actions can also affect the

organization's funding. Finally, modernization is a way for Confederations to professionalize their internal environment and management, and reflect on the actions of more specialized human resources to work in the area (Furtado et al., 2022).

When considering Brazilian studies, Ribeiro (2016) points out that governance through its principles is essential for the continuity of the work of sports entities, and if neglected can lead to problems in management practices. Related to accountability, Molina and Ribeiro (2017) point out that the CBRu discloses all its financial results as required by law, but still needs to improve the clarity of its results. In the study by Ribeiro and Costa (2017), in an interview with 13 sports directors from different Brazilian confederations and federations, the authors understood governance as a tool that can be used for the performance of entities, even though it is not widely assumed that it is a way of professionalizing entities.

According to Brito et al. (2018), investigating athletics and corrupt actions involved in sport, it was observed that good governance practices can help in the fight against corruption, but it is necessary for entities to develop control mechanisms, from raising awareness, to investigating and solving problems that can be generated through corruption in sport. A study by Leite et al. (2022) analyzed the principle of transparency in the CBHb and found problems related to Brazilian legislation, as well as difficulties in researching and the clarity of the documents surveyed. According to Fender (2022), the practices of governance in sports confederations were observed through interviews with managers and resulted in the importance of marketing management to improve and develop the organization, especially in the search for supporters. The 2023 Annual Report from the BOC observed an improvement in the GET Program compared with previous years. Since 2017 the Program has highlighted the continuous process of increasing the management maturity and transparency of the Brazilian sports system (COB, 2023). In 2023, the BOC continued with webinars to improve the governance inside the confederations. According to De Azevedo et al. (2023), the application of governance practices in Brazilian sports confederations is difficult, given that the published information from confederations is low, especially when treating elements of social impact. In this entire Brazilian context, according to Caetano et al. (2024), it can be seen that the principles of governance in the Brazilian context are closely linked to decision-making issues, such as accountability and transparency.

The current study allowed us to generate numerous hypotheses about the management and governance of Brazilian sport, especially the best-ranked by the Sou do Esporte Governance Award. This process leads us to reflect on the current position of our national sports administration entities. Although many of them have not had a very positive past, with various problems and scandals, during the process of this research it became clear that these entities are working to improve their management. Despite being fragile, they are using governance mechanisms to improve and develop sports. In this sense, overcoming these limitations requires a joint effort by academics, athletes, governments, international organizations, and other stakeholders, in order to promote transparency, accountability, equity, institutional integrity, and modernization in confederations.

Limitations include the fact that the instrument has adapted and evolved over the years. As a result, some Confederations may have received decreases or increases in

their scores. In addition, although experts in the area of sports management and governance collected the data, we can state limitations related to the understandable criteria year by year, given that there is a possibility of the expert understanding or creating more affinity with the criteria established. This can create a positive or negative point year by year to the confederation. Another limitation employed by the research methodology is related to the quantitative approach instead of a mix of qualitative methods. A mixed method could bring more detailed aspects from the confederations, and interviews with managers, athletes, and the general population could develop deeper research. In addition, the Confederations' websites change their layouts constantly, making it difficult for researchers to find information over the years. Another point to be raised is that scientific studies in this area, especially in the Brazilian case, are still recent and need to be further explored and deepened. It can be seen from this longitudinal study that only an overview of information has been presented, that requires further development, to expand knowledge in the area of governance and to help entities to professionalize, modernize, and innovate in terms of their management, both internally and externally, by disseminating information with clarity and precision.

The authors propose some recommendations and possible solutions for sport confederations to improve their governance. Based on the findings we encourage sports confederations to adopt similar webpages, where the information can be easily found and is understandable to all the population. In addition, the organizations can observe and take some advice from an international context, as observing other organizations can help to improve the context and generate insights. Establishing mechanisms to facilitate the effective application of governance principles is also recommended, in the same way as listening to the positive and negative points of all stakeholders. The adoption of good governance practices can help to reduce anti-ethical and corrupt activities and can provide greater legitimacy for the organization's actions, as well as aiding the development of sports in a way that is healthier and more efficient for the population. The application of new technologies as a form of innovation, the use of artificial intelligence, as well as new tools for the improvement of entities and current legislation, which can increase development and safety in sport, are also notable (Ágnes et al., 2024). In future studies, we encourage other kinds of analysis, for example, correlations between the financing and governance scores; financing and year of creation of the confederation; and comparisons between confederations with the opinion of different stakeholders. We also would like to see other countries publishing a ranking of governance, as this could represent and indicate where Brazilian confederations are improving or have stopped in governance. These recommendations could improve the score of the confederations and help to acquire credibility from stakeholders and the population, increasing the chances of well-executed and long-term work.

5. Conclusion

It is considered that based on these hypotheses and assumptions, confederations choose to use the principles of good governance to improve, professionalize, and optimize their sports management. The implementation of such measures tends to

increase their investments in Brazilian sport and their engagement with the population. Given the importance of committed sports management, governance supports and collaborates in this work, making it possible to understand and apply the actions implemented in practice. This could also lead to reflections on the practice of governance, encouraging other organizations to expand. Finally, studies of this nature can raise new questions, inspiring research that observes and investigates the implications of such actions for sport and for organizations.

Author contributions: Conceptualization, GB and TS; methodology, GB and TS; validation, GB, TS and FMM; formal analysis, TS; investigation, GB; resources, FMM; data curation, GB; writing—original draft preparation, GB, TS and FMM; writing—review and editing, GB, TS and FMM; visualization, FMM; supervision, FMM; project administration, FMM; funding acquisition, GB and FMM. All authors have read and agreed to the published version of the manuscript.

Acknowledgments: The authors sincerely thank Sou do Esporte for their influence in improving the governance in Brazilian sport.

Funding: This study was financed in part by the Coordenação de Aperfeiçoamento de Pessoal de Nível Superior-Brasil (CAPES) Finance Code 001.

Conflict of interest: The authors declare no conflict of interest.

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Appendix

Transparency	0.0	References
1A. Publication of financial documents	0.0	
1A.1) The organization publishes a balance sheet?	Legal Basic	Art 18.A, 27, 46A-Law 9615-Pelé Law-Ordinance 115/18 of Ministry of Sport
1A.1.1) The income statement for the year, is within the published balance sheet?	Legal Basic	Art.18.A-Law 9615-Pelé Law / Ordinance 115/18 of Ministry of Sport
1A.1.2) The Cash Flow statement for the Financial Year is within the published balance sheet?	Legal Basic	Art.18.A-Law 9615-Pelé Law / Ordinance 115/18 of Ministry of Sport
1A.2) The organization publishes a public trial balance?	Advanced	Art 27-Law 9615-Pelé Law
1A.3) Is there an obligation to publish in a widely read newspaper?	Legal Basic	Art 18.A VIII-Law 9615–Pelé Law
1A.4) Is the independent auditors' report published together with the balance sheet?	Legal Basic	Art 27 §6 IV, 46 A-Law 9615 - Pelé Law /Art 4 VI - Law 13155
1B. Appointments and reports	0.0	
1B.1) Do the notices of Convocation for GMOs respect a minimum period of 30 days?	Advanced	IBGC / Art 22-Law 9615-Pelé Law
1B.2) Does the notice contain the rules applicable to the electoral process?	Legal Basic	Art 21-Ordinance 115/18 of Ministry of Sport
1B.3) The last two minutes of the meeting of the elective General Assemblies are on the website?	Legal Basic	Art.18.A-Law 9615-Pelé Law/Ordinance 115/18 of Ministry of Sport
1B.3.1) Is it easily accessible?	Basic	Art.18.A-Law 9615-Pelé Law/Ordinance 115/18 of Ministry of Sport
1B.4) Is there an obligation to publish the agenda to be discussed at the GMO/AGE?	Basic	Play the Game
1B.5) Is it published in advance who can participate in the GMOs/AGMs?	Basic	
1C. Internal controls	0.0	
1C.1) Is there a public record of the minutes of approval of accounts by the Fiscal Council?	Legal Basic	Art. 18 A-VIII, 24-Law 9615-Pelé Law
1C.1.1) Does this register mention the income statement and the cash flow statement?	Legal Basic	Art.18.A-Law 9615-Pelé Law / Ordinance 115/18 of Ministry of Sport
1C.2) Is the system for purchasing and contracting products and services public?	Advanced	Brazilian Legislation (Lei 8666)/Draft of the General Law of Sport
1D. Access to information and files	0.0	
1D.1) Do members have access to the places where financial and accounting documents are filed?	Legal Basic	Art 18.A VIII, 24-Law 9615–Pelé Law/IBGC
1D.1.1) Does it submit a public declaration that it keeps full records of its income and expenses in accordance with the legislation and rules of the FC of Accounting?	Legal Basic	Law 9532/97, Ordinance 115/18 of Ministry of Sport
1D.2) Are the organization's internal procedures public?	Advanced	IBGC
1D.3) Are AGM meetings open to the public?	Advanced	Art 18.A, 22-Law 9615-Law Pelé/Instrument of Social Control
1D.3.1) Is there any form of public transmission (digital, internet or other means) of the GMO/AGE?	State of the Art	
1D.4) Is the organization's organization chart public?	Legal Basic	Play the Game/Art 3 Law 13.155-PROFUT/Ordinance 115/18 of Ministry of Sport
1D.4.1) Is it easily accessible?	Legal Basic	Art 12 Parag. 1-Ordinance 115/18 of Ministry of Sport
1D.5) Is there a public and complete description of positions, salaries and remuneration policies?	Legal Basic	Play the Game/Art 3 Law 13.155-PROFUT/Ordinance 115/18 of Ministry of Sport

Transparency	0.0	References
1D. Access to information and files	0.0	
1D.5.1) Is it easily accessible?	Legal Basic	Art 12 Parag. 1-Ordinance 115/18 of Ministry of Sport
1D.6) Are the minutes of the GMO/AGE meetings public?	Basic	Play the Game
1D.6.1) Do the minutes describe in detail the deliberations at the Assemblies?	Advanced	Play the Game
1D.7) The organisation publishes information about its member on its website?	Basic	Play the Game
1D.7.1) Is the membership list easily accessible?	Basic	Art 12 Parag. 1-Ordinance 115/18 of Ministry of Sport
1D.8) The organisation publishes its statutes on your website?	Basic	Brazilian Legislation/Play the Game
1D.8.1) Is it easily accessible?	Basic	Art 12 Parag. 1-Ordinance 115/18 of Ministry of Sport
1D.9) The organisation gives the media access to its general assembly meetings?	Legal Basic	Play the Game/Source: Art 18.A e 22-Law 9615 - Pelé Law / Instrument of Social Control
1D.10) The organisation publishes its annual general activity report on its website?	Legal Basic	Ordinance 115 of Ministry of Sport/Play the Game/Draft of the General Law of Sport
1D.11) Is the annual planning/budget on the website?	Legal Basic	Play the Game/Agenda2020-COI /Art 18 A - Law 9615-Pelé Law-Ordinance 115 of Ministry of Sport
1D.12) The organization publishes the multi-annual strategic planning?	Advanced	UK Sport for good Governance/Agenda 2020-COI
1D.13) The organisation publishes basic information about its board members and senior officials on its website (Curriculum)?	Advanced	UK Sport for good Governance
1D.14) Is the code of Ethics/Conduct in the public domain?	Basic	
1D.15) Are the debt and clearance certificates public?	Legal Basic	Art. 41 - Law 13155 (Profut)/Ordinance 115 of Ministry of Sport
1D.15.1) Is it easily accessible?	Basic	Law 9615-Pelé Law-Art 18 A/Draft General Law on Sport
1D.16) Is the list of Active contracts public?	Basic	Law 9615-Pelé Law-Art 18 A/Draft General Law on Sport
1D.16.1) Is it easily accessible?	Basic	Law 9615-Pelé Law-Art 18 A
1D.17) Is the list of Public Agreements and Projects Supported by the organization public?	Legal Basic	Law 9615 - Pelé Law-Art 18 A Ordinance 115/18 of Ministry of Sport
1D.17.1) Is it easily accessible?	Basic	Art 12 Parag. 1 - Ordinance 115/18 of Ministry of Sport
1D.18) The General Regulation on Competitions and Public?	Basic	Art 5-Law 13155 (Profut)
1D.18.1) Is it easily accessible?	Basic	Art 12 Parag. 1-Ordinance 115/18 of Ministry of Sport
1D.19) Does it have a public career plan?	Advanced	
Equity	0.0	
2A. One member = One vote (action or quota)	0.0	
2A.1) Do the statutes stipulate that members' votes have equal value in political decision-making processes, or are the voting weight criteria democratic and clear?	Legal Basic	IBCG (Brazilian Institute of Corporate Governance)/Art 18A Law 9615 - Pelé Law-Democratic management
2A.1.1) If there is a differentiation, does it respect the ratio of one to six between the lowest and highest value?	Legal Basic	Art.18.A-Law 9615-Pelé Law/Ordinance 115/18 of Ministry of Sport
2A.2) Do the statutes stipulate that a simple majority wins votes?	Legal Basic	Art 18A Law 9615-Pelé Law-Democratic management
2A.3) Does the statute provide for the participation of athletes in electoral processes?	Legal Basic	Art 18A Law 9615-Pelé Law/Play the Game
2A.3.1) Is this participation clearly regulated in the articles of association and/or IR?	Legal Basic	
2A.3.2) Is the provided representation equivalent to at least 1/3 of affiliated management entities?	Legal Basic	Art.18.A-Law 9615-Pelé Law / Ordinance 115/18 of Ministry of Sport

Equity	0.0	
2A.4) Does the statute provide for the participation of referees or officials in electoral processes?	Advanced	
2A.4.1) Is this participation clearly regulated in the statutes and/or IR?	Advanced	
2A.5) Do the statutes provide for the participation of representatives of sports entities in electoral processes?	Legal Basic	Law 13.155 (Profut)
2A.5.1) Is this participation clearly regulated in the statutes and/or IR?	Basic	
2A.6) Does the statute provide for the participation of Technicians' representatives in electoral processes?	Advanced	
2A.6.1) Is this participation clearly regulated in the statutes and/or IR?	Advanced	
2A.7) The organization has gender equality guidelines;	Advanced	Play the Game/Agenda 2020-COI/ Draft of the General Law of Sport Art.3, Par3
2B. Voting rules and member registration	0.0	
2B.1) Do all members/affiliates have the right to vote?	Legal Basic	Play the Game/Art 22-Law 9615-Pelé Law
2B.2) Are election votes secret?	Basic	Play the Game
2B.3) Are votes open on other decisions?	Basic	
2B.4) Does the register of members eligible to vote follow clear and consistent criteria?	Basic	Play the game
2B.5) Do elected positions have a time limit?	Legal Basic	Art 18. Pelé Law 9.615/Play the game / Art 4-Lei 13.155/Ordinance 115 of Ministry of Sport
2B.6) Is there an age limit for running for elected office?	Advanced	Play the game/Agenda 2020-COI/STF
2B.7) Provides for only one re-election for President	Legal Basic	UK Sport for good Governance/Art 18A-Law 9.615-Pelé Law/Art 4 Law 13.155
2B.7.1) Do the statutes prohibit the succession of the President by spouses and blood relatives up to the 2nd degree?	Legal Basic	
2C. Conflict of interest in general meetings	0.0	
2C.1) Have members with voting rights at General Assemblies been affiliated for at least one year?	Basic	
2C.2) Are the main political/strategic decision-making processes made at General Assemblies/Congresses or similar?	Basic	Play the game
2C.3) Does the organization provide for a minimum and adequate quorum in its statutes for decision-making at General Assemblies?	Basic	Play the game
2C.4) Does the General Assembly take place at least once a year?	Basic	Play the game
2C.5) Can the General Assembly be called by 15% (or less) of the Members with voting rights?	Legal Basic	Art 26 § 2-Law 13155-(PROFUT)
2D. Electoral process	0.0	
2D.1) Is there an election process for the president and respective governance bodies of the organization?	Basic	Play the game/Art. 18 A; 22-Law 9615-Pelé Law
2D.2) Are the elections based on clear procedures, detailed in the statute?	Basic	Play the game / Art. 18 A; 22-Law 9615-Pelé Law
2D.2.1) Are representatives of the competing candidates allowed to monitor the counting of votes?	Legal Basic	
2D.3) Does the organization offer candidates the opportunity to present their management program, with equal time for all interested parties?	Advanced	Play the game

Equity	0.0
2D.4) Do the statute not create limitations that make it difficult for new candidates to register for elections?	Basic Play the Game / Art 22-Law 9615-Pelé Law
2D.5) Do the statutes and/or internal regulations not prevent the candidacy of athletes?	Legal Basic Art 16.-Ordinance 155/18 of Ministry of Sport
2D.6) Do the statutes prohibit the candidacy and election of the President's spouse and relatives by blood or up to the 2nd degree?	Legal Basic Art. 18 A-Pelé Law/Ordinance 155/18 of Ministry of Sport
2D.7) Do the statutes or Internal Regulations provide for prior defense and the right to an adversarial hearing in the event of a candidate's candidacy being contested?	Basic Art 22-Law 9615-Pelé Law
2E. Project distribution	0.0
2E.1) Are the decisions to allocate events / projects to the different affiliates made democratically?	Basic Play the game/Art. 18 A-Law 9615-Pelé Law
2E.2) Is Athlete representation guaranteed in the decisions of the organization's technical bodies?	Legal Basic Pelé Law Art. 18 A-Ordinance 155/18 of Ministry of Sport
2E.2.1) Is this representation chosen by direct vote of the Athletes?	Legal Basic Pelé Law Art. 18 A-Ordinance 155/18 of Ministry of Sport
2E.2.2) Are the rules for this choice clear and described in the organization's statutes/internal regulations?	Basic Pelé Law Art. 18 A-Ordinance 155/18 of Ministry of Sport
2E.3) Do members have the opportunity to represent the organization based on clear technical criteria?	Basic Play the game/Art. 18 A-Law 9615-Pelé Law
Accountability	0.0
3A. Approval format	0.0
3A.1) Made by the General Assembly?	Legal Basic Art 18 A, 24-Lei 9615-Pelé Law/IBGC
3A.2) Is there a qualified quorum for the approval of accounts?	Basic Play the Game
3A.3) Will proof be sent to the General Assembly that the accounts for the last two years have been submitted to the Fiscal Council and the GMO/AGE?	Legal Basic Art 25, II da Ordinance 155/18 of Ministry of Sport
3B. Audit	0.0
3B.1) Is the Final Balance Sheet audited by independent auditors?	Legal Basic Play The Game/Art 27 6, V Law 9615-Pelé Law/IBGC/Art 4, VI Lei 13.155-Profut
3B.2) Is there provision for periodic internal audits?	Basic Play the Game/IBGC/Art 18 A-Law 9615-Pelé Law
3C. Statement/Demonstratives	0.0
3C.1) Is sufficient time given for consultation and analysis of the financial statements?	Legal Basic Art. 18 A-VIII, 24, Art 27 §6 I-Law 9615–Pelé Law
3C.2) Is the full data available on the organization's website?	Basic Art. 18 A-VIII, 24-Law 9615-Pelé Law-Ordinance 115/18 of Ministry of Sport
3C.2.1) Is it easily accessible?	Basic Art 12 Parag. 1 - Ordinance 115/18 of Ministry of Sport
3C.3) Is a statement provided for all members?	Basic Art. 18 A- VIII, 24-Law 9615-Pelé Law
3D. Performance of the fiscal council	0.0
3D.1) Does the Fiscal Council issue an opinion prior to the approval of the General Assembly?	Legal Basic Art. 18 A-VIII, 24-Law 9615-Pelé Law
3D.2) Is the report of the Fiscal Council made available in advance?	Basic Art. 18 A-VIII, 24-Law 9615–Pelé Law
3D.3) Can the Fiscal Council be convened by the General Assembly?	Basic IBCG-guaranteeing minority rights in the Assembly
3D.4) Is the Fiscal Council elected independently from the other elected positions?	Legal Basic Art. 18 A-Art 27 §6 III-Law 9615 - Pelé Law/Art 4, III, § 3 (I)-Law 13155 (PROFUT)

Accountability	0.0	
3.D.5) Are the Internal Regulations of the Fiscal Council public?	Basic	Art. 4 §3 e Incisos Lei 13155 (Profut)
3.D.5.1) Is it easily accessible?	Basic	
3.D.5.2) Does it clearly define how members of the Fiscal Council can be dismissed?	Basic	
3.D.6) Are members who hold Director positions in the entity prohibited from participating in the Fiscal Council?	Legal Basic	Art. 17-IV-Ordinance 115/18 of Ministry of Sport
3.D.7) Do the members of the Fiscal Council have a defined mandate?	Legal Basic	
3E. Internal controls	0.0	
3E.1) Does the organization inspect and audit the use of funds given to its internal stakeholders?	Basic	Play the Game
3E.2) Does the organization have public accounting controls procedures?	Basic	Play the game- (The organization has accounting control mechanisms in place)
3E.3) The organization has a public and established Ombudsman channel.	Legal Basic	Play The Game / Art 18 A-Law 9615–Pelé Law-Social control instrument
Institutional integrity	0.0	
4A. Relationship with stakeholders	0.0	
4A.1) Does the organization's statutes or internal regulations encourage good governance practices among its members?	Basic	Play the Game
4A.2) In the last two years, has the organization promoted any concrete action to disseminate best practices among its members?	Basic	Play the Game
4A.3) Does it have an STJD under Brazilian law?	Legal Basic	Brazilian Legislation
4A.4) Does the organization recognize the Court of Arbitration for Sport (CAS) as an external channel for complaints?	Basic	Play the Game
4A.5) Does the organization have any kind of programs for former athletes (for career transition or opportunities within the sport)?	Advanced	Draft of the General Law of Sport-Art 35 X
4A.6) Does the organization have a channel on its website containing the most frequently asked questions and answers?	Legal Basic	Pelé Law Art 18 A-Ordinance 155/18 of Ministry of Sport
4B. Code of conduct	0.0	
4B.1) Does the code of conduct provide guidelines for employees in relation to the organization?	Basic	Play the Game
4B.2) Does the code of conduct establish guidelines for agreements with partner companies?	Basic	IBCG
4B.3) Does the code of conduct establish criteria for relations with athletes?	Basic	IBCG
4B.4) Does the organization recognize and respect the WADA World Anti-Doping Code?	Basic	Agenda 2020-COI
4C. Anti-corruption practices	0.0	
4C.1) Does your statute or code of conduct provide for administrative liability prerogatives under local legislation?	Basic	Art 23; 27 Law 9615–Pelé Law
4C.2) Are your statutes clear in providing for punishments for agents linked to the entity who act directly or indirectly in cases of corruption?	Basic	Play The Game

Institutional integrity	0.0	
4C.3) Do the statutes provide for cases of ineligibility of Officers in accordance with current legislation?	Legal Basic	Law 9615-Pelé Law
4D. Sustainability in projects	0.0	
4D.1) Do you present projects related to environmental issues?	Basic	ISO 21121/Agenda 2020-COI
4D.2) Do you present projects related to social issues?	Basic	Play the Game/Agenda 2020-COI
4D.3) Are you able to enter into agreements with public bodies?	Basic	Brasilian Legislation
4D.4) Does your statute clearly state that the organization must fully invest its resources in the maintenance and development of its social objectives?	Legal Basic	Law 9615-Pelé Law-Art 18A/Law 9532/97-“b” 2 / Ordinance 155/18 of Ministry of Sport
4E. Economic dimension	0.0	
4E.1) Is the Current Liquidity Ratio (short term) greater than or equal to 1?	Legal Basic	Art 18 Law 9.615/98–Pelé Law-Ordinance 155/18 of Ministry of Sport
4E.2) Has it not spent more than it collected in the last 3 years?	Basic	Art 18 Law 9.615/98–Pelé Law
4E.3) Is the Administrative Expenditure Index less than 1 in the last financial year?	Legal Basic	Art 18 Law 9.615/98–Pelé Law-Ordinance 155/18 of Ministry of Sport
4E.4) Has the organization built consistent projects for its financial independence without the need for large sums of public funds?	Basic	Draft of the General Law of Sport-Art. 35 I
Modernization	0.0	
5A. Clear separation of the political/institutional environment from the executive	0.0	
5A.1) Is there statutory provision for voluntary and paid directors?	Basic	UK Sport for good Governance/Art 27 §6 IV-Law 9615–Pelé Law
5A.2) Is there a paid Executive Director or equivalent position in the hierarchy?	Basic	UK Sport for good Governance/Art 27 §6 IV-Law 9615–Pelé Law
5A.3) Does the organization chart clearly separate the institutional and executive environments?	Basic	Play the Game/UK Sport for good Governance/IBGC/Art 27 §6 IV-Law 9615–Pelé Law
5A.4) Do the statutes provide for a Board of Directors with a number consistent with the size of the organization and the level of activities to which it is committed?	Basic	UK Sport for good Governance
5A.4.1) Does this Board meet at least once a month?	Basic	
5A.5) Is there a clear distinction between the executive level and the operational level?	Basic	Play the Game/UK Sport for good Governance/IBGC
5B. Board of directors (or equivalent)	0.0	
5B.1) Is the Board of Directors provided for in the Entity's Statutes?	Basic	
5B.2) Are its members chosen by the AGM/AGE?	Basic	IBCG
5B.2.1) Does it have a defined mandate?	Basic	UK Sport for good Governance
5B.2.2) Are the members of the Board allowed to be re-elected?	Basic	UK Sport for good Governance
5B.3) Does it provide for the participation of members from outside the organization?	Advanced	UK Sport for good Governance; IBGC
5B.4) Does the President of the Entity hold a position on the Board of Directors?	Basic	IBGC
5B.4.1) Doesn't the President have veto power or a qualified vote on the Board?	Basic	IBGC

Modernization	0.0	
5B.5) Is there any provision for evaluating the Council's activities?	Advanced	Play the Game/IBGC
5B.6) Does he/she have the power to veto decisions made by the Presidency?	Basic	
5B.7) Are there no restrictions imposed by the Presidency?	Basic	
5B.8) Does it take part in resolving internal conflicts?	Basic	IBGC
5B.9) Do they have representation at the AGM/AGE?	Basic	
5B.10) Do you participate in the selection of executives (paid or unpaid)?	Basic	
5B.11) Are their duties clearly stipulated in the Statutes / Internal Regulations?	Basic	IBGC
5C. Duties of the advisory board	0.0	
5C.1) Does it provide for an Advisory Board?	Basic	IBGC
5C.2) Does it provide for the participation of people from outside the institution (2 members out of 5)?	Basic	Play the Game/IBGC
5C.3) Is it made up of representatives from different sectors?	Basic	UK Sport for good Governance
5C.4) Does it provide for remuneration for board members?	Advanced	
5C.5) Does it participate in the decisions of the Presidency?	Basic	
5C.6) Does it have a say in resolving internal conflicts?	Basic	IBGC
5D. Management remuneration	0.0	
5D.1) Must the remuneration plan be approved by the AGM?	Basic	IBGC
5D.2) Does it have a job description?	Basic	UK Sport for good Governance
5D.3) Does it have a salary policy by job position?	Advanced	
5D.4) Do you have clear policies on payments and reimbursements to volunteer/elective directors?	Basic	UK Sport for good Governance/Agenda 2020