

Výsledky nefinančního auditu v šestnácti elitních maďarských sportovních svazech

The results of the non-financial audit at 16 elite Hungarian sport federations

Gábor Géczi, Csaba Bartha, Zsuzsa Gósi, Nikoletta Sipos-Onyestyák, Erika Gulyás, Lili Kassay

*University of Physical Education, Budapest, Hungary
Univerzita tělesné výchovy, Budapešť, Maďarsko*

Abstrakt

Účelem našeho průzkumu byla analýza stávajícího provozního stavu šestnácti elitních sportovních svazů (cyklistika, rohování, šerm, gymnastika, judo, atletika, kanoistika, moderní pětiboj, veslování, střelba, bruslení, plavání, tenis, stolní tenis, volejbal a zápas ve volném stylu), které dostávají mimořádné finanční prostředky od maďarské vlády. Maďarský olympijský výbor (Hungarian Olympic Committee – HOC) uzavřel s naší univerzitou dohodu o provedení nefinančního auditu včetně rozhovorů s čelnými představiteli federací a vyplnění dotazníku odborníky svazů. Předně jsme analyzovali schémata struktury svazů a zjistili, že 31,25 % svazů žádný organigram nemají a pouhých 18,75 % má platný, aktuální a podrobný. Zadruhé jsme studovali písemnou podobu posláních sportovních organizací a zjistili, že 31,25 % žádnou nemá, kdežto 43,75 % svazů má platné, aktuální a podrobné posláních. Zatřetí jsme posuzovali vizi organizací a zjistili, že 56,25 % svazů nemá žádnou, kdežto pouze 12,5 % má platnou, aktuální a podrobnou. Nakonec jsme analyzovali marketingové a propagační strategie a zjistili, že 43,75 % organizací žádné nemá, kdežto pouhých 18,75 % svazů má platné, aktuální a podrobné.

Výsledky nefinančního auditu budou kritériem, které pomůže měřit efekt vládní dotace, a poslouží také k objasnění neúspěchů v činnosti elitních sportovních svazů.

Abstract

The purpose of our investigation was to analyze the current operational status of 16 elite sports federations (biking, boxing, fencing, gymnastic, judo, track and field, kayak-canoeing, modern pentathlon, rowing, shooting, skating, swimming, tennis, table tennis, volleyball and wrestling), which have been the recipients of extra funding by the Hungarian government. The Hungarian Olympic Committee (HOC) contracted our university to run the non-financial audit, including interviews with leaders of the federations and completing a questionnaire by experts of the associations. Firstly, we examined the associations' organograms and discovered that 31.25% of the federations have not had any organogram and that only 18.75% had a current, topical and detailed one. Secondly, we investigated the written missions of the sport organizations and found that 31.25% don't have any, while 43.75% of the federations had a current, topical and detailed mission. Thirdly, we explored the vision of the organizations and discovered that 56.25% of the federations have not had any, while only 12.5% had current, topical and detailed ones. Lastly, we investigated the marketing and promotion strategies and found that 43.75% of the organizations hadn't any, while only 18.75% of the associations had a current, topical and detailed one.

As a benchmark, the results of the non-financial audit will help to measure the governmental donation's effect, and it is also useful to clarify the operational failures in the elite sport federations.

Klíčová slova: sportovní management, rozvoj, organizace, vedení, nefinanční audit.

Key words: sport management, development, organization, leadership, non-financial audit.

INTRODUCTION

Nowadays, the developments in elite sports have brought management issues into focus synergistic with training methodology and talent development (Drakulevski et al., 2014). Sport organization should take care of operational transparency, such as having an organizational chart, vision, short term plans and development strategies also (Burrows, 2012). In case of missing strategic planning in a given sport, the progress will not be optimal; and sport organizations cannot reach every potential participant motivating for participation (Collins, 1995). This statement is similar to Hylton and Bramham's (2008) thoughts; namely that modern sport management is an influencing process aimed to create social, cultural and educational policies in order to inspire more people to partake in regular physical activity. From another perspective, sport has shown great results in the disintegration of the third-worlds' women; in addition, sport helps the social inclusion of people with disabilities (Houlihan and Green, 2011). There is big competition among the sports, and also among sport organizations within one sport discipline. The outcome of this competition is based on how much the organizational development plan is well-designed, and how continuous and effective it is. The strategic development is not a one-time action; indeed, it is a procedure, similar in form to a spiral which rises to an ever higher level. The developers should continue monitoring (non-financial audit), benchmarking, planning, managing, making corrections and renewing the whole procedure again (Géczy, 2012). Agreeing with Coyle (2009), sports have "hot beds" or "hot spots", where talent is concentrated. In our explanation, this phenomenon includes people working with athletes; where the up-to-date knowledge and the routine of coaches, managers or medical/supporting staffs determine the talent development and its outcome. According to MacLean (2009), the audit is a performance management tool to analyze the contributors' routine and to direct it to a deliberate route which can increase the performance of the whole organization. The term of audit appears in a limited way in the related literature; on one hand, an audit is described as an effective monitoring tool of the sport facilities (Lee et al., 2013), on the other hand it is an occupational inspection of sport management jobs (Emery et al., 2012). Perrit (1989) uses the audit as an instrument to measure marketing activity within club leisure sport. In our interpretation, the sport non-financial audit is part of the sport development process, specifically the part of the benchmark to gather data about the state of organizations (Géczy, 2012).

The Hungarian government has supported the sport sector through special designated donations since 2011, and in compliance with the good governance principles the public and the decision makers would like to see the effects of their contribution. The purpose of our investigation was to identify the status of 16 elite sports (biking, boxing, fencing, gymnastic, judo, track and field, kayak-canoeing, modern pentathlon, rowing, shooting, skating, swimming, tennis, table tennis, volleyball and wrestling) and to create a reliable database of follow up comparisons of the statistics of similar future investigations. In an effort to aid us, the Hungarian Olympic Committee (HOC) contracted our university; meanwhile the experts of the HOC worked closely with us during the non-financial audit.

METHODS

The specialists of the HOC and the Sport Management Department of the Physical Education University, Hungary carried out a sport non-financial audit to monitor the current state of the 16 elite sport federations between November 2013 and February 2014.

The research team designed a non-financial audit questionnaire including 48 items of 6 topics (Organization & Strategy; Development; Education; Support & Communication; Medical; and Facilities). Throughout the entire research and the report prepared for and submitted to the HOC, we used four categories with a different range of points weighted depending on the topics (0 points fell into "lacking" category; 10–100 points fell into "old, inadequate" category; 20–250 points fell into "current, but lacking category; 40–475 points fell into "current, topical

and detailed” category). The experts judged and scored the items following the categories by their importance in sport development.

The highest possible score of the six topics was 5000 points.

In this paper we have focused on six items of the Organization & Strategy topic, especially the organograms, the visions, the missions, the short & long term plans and the marketing & promotion strategy.

Explanation for reading the tables (Table 1-6)

The figures of the organizations (Axis X): 1 - Boxing; 2 - Cycling; 3 - Fencing; 4 - Gymnastics; 5 - Judo; 6 - Kayak-Canoeing; 7 - Modern pentathlon; 8 - Rowing; 9 - Shooting; 10 - Skating; 11 - Swimming; 12 - Table tennis; 13 - Tennis; 14 - Track and field; 15 - Volleyball; 16 - Wrestling.

We used the following scale to describe the differences among the organizations (Axis Y):

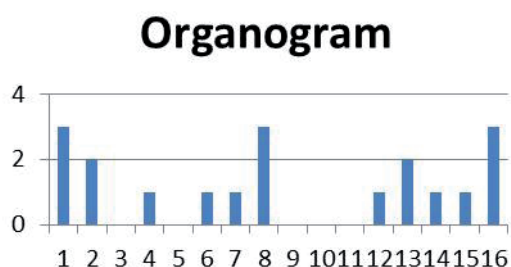
- 0 lacking
- 1 old, inadequate
- 2 current, but lacking detailed
- 3 current, topical and detailed

To gather enough information for the fields of our interest, the experts conducted semi structured interviews with leaders of the sport federations (N = 16), each taking 60-90 minutes. Additionally, the research team has performed desk research by collecting all relevant data from the organizations' websites.

RESULTS

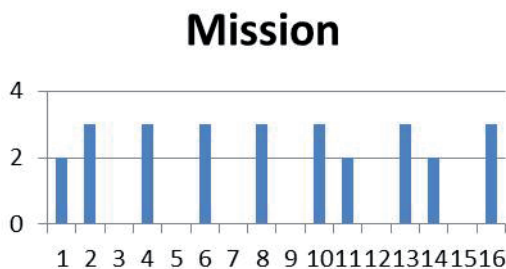
Firstly, we have examined the existence of the *organograms*, as you can see on the first Table, 31.25% of the federations (5 organizations) have not had any organogram and only 18.75% of the associations (3 organizations) have had a *current, topical and detailed* one. Six of the investigated organizations have had *old, inadequate* organogram about the existing administrations.

Table 1: The quality of the organograms of the federations



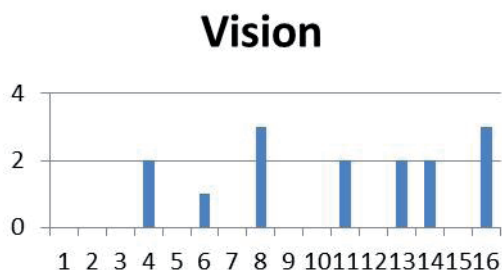
Secondly, we have investigated the written *missions* of the sport federations; they have not had any in 31.25% (5 organizations) while 43.75% (7 organizations) of the associations have had *current, topical and detailed* mission (Table 2). By six investigated organizations we have found *old, inadequate* missions which did not fit to the existing ideas.

Table 2: The quality of the missions of the federations



Thirdly, we have studied the *vision* of the organizations and found that 56.25% of the federations have not had any (8 organizations), while only 12.5% (2 organizations) have had *current, topical and detailed* one (Table 3). Only one federation has had *old, inadequate* vision, which had been created long time ago.

Table 3: The quality of the visions of the federations

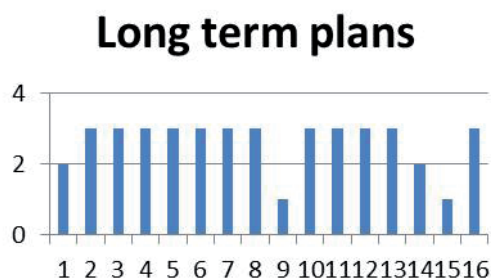


Fourthly, we looked at the *short and long term plans* and recognized that, by the time of our research, each organization had both kinds of plans. Analyzing the short term plans, there was only one organization where *old, inadequate* were found, and another one was *current, but lacking detail* (Table 4). The other sport federations have had a *current, topical and detailed* short term plan.

Table 4: The quality of the short term plans of the federations



Examining the *long term plans* (Table 5) we found *old, inadequate* plans at two organizations and two other organizations which had *current, but lacking detailed* long term plans. The other organizations have had a *current, topical and detailed* long term plan at the time of our investigation.

Table 5: The quality of the long term plans of the federations

Lastly, we investigated the *marketing and promotion strategies* (Table 6). We found that 43.75% of the organizations (7 organizations) have not had any strategy while only 18.75% of the organizations (4 organizations) have had a *current, topical and detailed* one. We only found *old, inadequate* strategies at two federations and we have found *current, but lacking detail* marketing and promotion strategies at two associations as well.

Table 6: The quality of the marketing and promotion strategies of the federations

DISCUSSION

We have come a long way since the announcement of the non-financial audit of the 16 national sports organizations. All stakeholders' perception and attitude have changed positively despite the initial negative reactions. According to the findings, we have provided recommendations and practical help to create adequate procedures or worked to refine the weaker parts of their operation. As of today, the sports federations keep contacting our team and request additional information and support for better performance. Referring to the results of the article, the *organograms* and the *missions* were not the focus of the investigated organizations, in most cases only the routine of the previous period existed. The *visions* of the organizations were found to be more wanting; probably the organizations are not aware of their importance. According to the *short and long term plans*, they were ship-shape because the date of our investigation was later than the Ministry of sport and the HOC called in the plans for analysis and confirmation. Concerning the *marketing and promotion strategy*, the federations have made a great effort to develop it in cooperation with our research staff. The organizations have understood the importance of the non-financial audit; they have eliminated the biggest operational failures following our recommendations. It is to note, that before the governmental donation, the audited sports organizations have not had enough financial and human resources to carry out those requirements of up-to-date management.

CONCLUSION

Considering the athletic results of the modern day Olympic Games, Hungary is considered very successful in the world of elite sport. One can truly say that Hungary is a “sport nation”, but there is still a long way to becoming a “sporting nation”. The government of Hungary made a statement that sport is a strategically important sector and a key division of the society. Therefore, the regulations and the coordination mechanism of sport have been fundamentally altered. Our main aim was to identify the operational status of the federations, while the HOC asked for help with the fieldwork within the federations as well. We identified mistakes in the examined issues in the case of few associations, and we gave advice and support to those organizations. This research was only the first step in the measuring the development. We hope that the new deal in the sports governance will be extended to investigate the regular development of the sport sector. The two main results of the first sport non-financial audit were to disseminate the new principles of the sport management and to create a very friendly, supportive atmosphere among the stakeholders of sport. We have planned the next non-financial audit by the elite federations in one and a half years to record the results of their efforts. The next task can be the non-financial audit of the five team sports national federations (basketball, football, handball, ice hockey and water polo). These sports receive a different type of governmental donation; they could receive taxes directly from business companies to develop their procedures, such as their youth programs, or to assist in the running of their sport facilities. We hope that this non-financial audit will be extended to many other national sports organizations (e.g. archery, badminton, curling, diving, golf, horse sports, karate, kick-box, rugby, sailing, skiing, snowboard, surfing, taekwondo, triathlon, weight lifting) as well.

To sum up, the new era and approved circumstances of Hungarian sport provides all citizens and stakeholders with a great opportunity to meet the societal, health and economic requirements of our modern age.

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