STATUTES

INTERNATIONAL ORIENTEERING FEDERATION

These Statutes were approved by the IOF Extraordinary General Assembly on March 25, 2022.

STATUTES OF THE INTERNATIONAL ORIENTEERING FEDERATION (IOF)

1. NAME, AUTHORITY AND DEFINITION

1.1 Name

The name of the organisation is the International Orienteering Federation, henceforward IOF, registered in Sweden.

1.2 Authority and definition

The IOF, recognised by the International Olympic Committee (IOC), is, amongst its members, the supreme authority on all matters relating to international orienteering.

Orienteering is a sport involving non-motorised (with the exception of wheelchairs) navigation with a map.

The recognised orienteering disciplines are foot orienteering, ski orienteering, trail orienteering and mountain bike orienteering, including any and all forms of virtual/electronic orienteering activities and competitions related to the above disciplines.

1.3 Official language

The official language of the IOF is English.

2. AIMS, TASKS and OBLIGATIONS

2.1 The aims of the IOF shall be:

- 2.1.1 To promote the global growth of orienteering and develop competitive and recreational orienteering.
- 2.1.2 To create and maintain a world event programme.

2.2 The tasks of the IOF shall be:

- 2.2.1 To commission and supervise World Championships and other IOF events.
- 2.2.2 To maintain universal rules and guidelines for orienteering events under its auspices and to supervise their proper application.
- 2.2.3 To act as the final authority in controversies other than those coming within the jurisdiction of the jury of an international orienteering event.
- 2.2.4 To maintain cordial relations with other international sports organisations and to represent the interests of its members and international orienteering in its dealings with such organisations.

2.3 The obligations of the IOF are:

- 2.3.1 To respect and abide by the Olympic Charter.
- 2.3.2 To respect and abide by the provisions of the World Anti-Doping Code.
- 2.3.3 To respect and implement the UN Sustainable Development Goals for the protection of the environment and sustainable development.
- 2.3.4 To respect the autonomy of its members and not intervene in their internal affairs.

2.3.5 To ensure that only countries that can guarantee freedom of participation on an equal basis to all IOF members shall be commissioned with the organisation of the General Assembly, IOF event, course, seminar, or conference held under the auspices of the IOF.

3. MEMBERSHIP

3.1 Structure

3.1.1 The IOF is made up of the national orienteering federations that have been admitted to membership. Only one legally constituted orienteering organisation from any one country, defined as an independent member of the IOC, may be admitted as a member.

The IOF may provide for provisional membership of a national organisation when first admitted to membership. Provisional membership may be granted to organisations which have not yet fulfilled all requirements for membership yet have fulfilled the basic requirements of good governance and have demonstrated achievements in the development of the sport in their country.

A provisional member may retain that status for two Ordinary General Assembly periods during which time the provisional member must, in the view of the Council, have actively developed the sport of orienteering in that country.

The Council may determine to further extend the period of provisional membership by one Ordinary General Assembly period.

A provisional member having such membership terminated by the Council or the General Assembly may not reapply for membership until after one Ordinary General Assembly period has lapsed.

A national federation having once attained the designation *member* rather than that of *provisional member* may not, voluntarily, revert to provisional membership.

3.2 Application Procedure, Rights and Duties of Members

- 3.2.1 A national organisation desiring provisional membership shall lodge with the Office a written application together with a copy of the organisation's registration, constitution and competition rules, a report on the development of orienteering in the country including map examples and a statement of current membership figures. The organisation applying for membership shall pay an application fee which shall be paid prior to the Council considering the application. The application fee is non-refundable and in case of a successful application will be applied towards payment of the membership fee for the initial calendar year of provisional membership. If the Council approves the application, the organisation shall be accepted as a provisional member. To be final, the Council's decision must be ratified by the next General Assembly.
- 3.2.2 A national organisation desiring membership, including those currently holding a provisional membership, shall lodge with the IOF Office a written application including a copy of the organisation's registration, constitution and competition rules, a report on the development of orienteering in the country including map examples and a statement of current membership figures and evidence of recognition by the relevant national sports authority. The organisation applying for membership shall pay an application fee which shall be paid prior to the Council considering the application. The application fee is non-refundable and in case of a successful application will be applied towards payment of the membership fee for the initial calendar year of membership. If the Council approves the application, the organisation shall be accepted as a member. To be final, the Council's decision must be ratified by the next General Assembly.
- 3.2.3 Rights of Members and Provisional Members

As soon as the Council has decided to admit an organisation to membership or provisional membership, the organisation is entitled to the following rights, provided the membership fee has been paid.

- o To participate in Council updates to members between the General Assembly
- o To participate in IOF events in all recognised orienteering disciplines.
- To organise IOF events in all recognised orienteering disciplines.
- o To organise and participate in courses, seminars, and other activities of the IOF.
- o To receive all official IOF material.
- To publicise their activities via the IOF.

As soon as the membership or provisional membership has been ratified by the General Assembly, the organisation is entitled to the following rights, provided the membership fee has been paid.

- To participate in and to vote at an IOF General Assembly, except that Provisional Members may participate in the General Assembly but may not vote nor nominate candidates to Council.
- o To make proposals and to express views to the General Assembly and to the Council.

3.2.4 Obligations of Members and Provisional Members

Members and Provisional Members shall abide by these Statutes, the IOF Anti-Doping Rules, the IOF Code of Ethics, the IOF Environmental Policy, other IOF Rules and policies, and the decisions of the General Assembly and Council.

Members and Provisional Members shall:

- o respect and abide by the Olympic Charter.
- respect and abide by the provisions of the World Anti-Doping Code, commit themselves to doping-free sport and agree that the provisions of the World Anti-Doping Code apply to all persons and competitors under the jurisdiction of the IOF and its members.
- respect the UN Sustainable Development Goals for the protection of the environment and sustainable development.
- o respect the autonomy of other members.
- not interfere in the internal affairs of other members.
- guarantee freedom of participation on an equal basis for all IOF members if commissioned with the organisation of the General Assembly, IOF event, course, seminar, or conference held under the auspices of the IOF.
- o meet the financial requirements of membership.
- o undertake to stage national championships.
- undertake to provide information and advice about the development of the national federation, the development of the sport of orienteering in their country and the development of the sport internationally upon request.
- o undertake to provide membership and activity data annually.

Members and Provisional Members that are not responsible at the national level for all the orienteering disciplines practised in the country concerned shall also:

- maintain constructive relations with the body or bodies responsible at the national level for other orienteering disciplines.
- give their approval, which may not be unreasonably withheld, before the body or bodies responsible for other orienteering disciplines at the national level may apply to organise IOF events, send teams to IOF events or provide members of IOF bodies.
- o act as an umbrella organisation for such bodies in relation to the IOF.

3.3 Suspension of Membership

- 3.3.1 Members who do not meet the obligations of membership in clause 3.2.4 may be suspended.
- 3.3.2 The Council, acting under the authority the General Assembly, shall determine the period and terms of the suspension and advise the member in writing of the period and terms of the suspension.
- 3.3.3 A member who is suspended shall have the right to attend the General Assembly as a guest and to speak regarding the suspension of its membership.

3.3.4 For a suspension to be valid it must be ratified by the Ordinary General Assembly.

3.4 Termination of Membership

- 3.4.1 Membership shall end one month after the receipt by the Office of a notice of resignation. The resigning member shall fulfil its financial and other obligations as stipulated in these Statutes by the end of the ongoing calendar year.
- 3.4.2 The General Assembly may expel a member that fails to meet its Statutory obligations, its financial obligations, or violates the IOF Statutes or other policies and rules issued by the IOF.
- 3.4.3 A member that has been expelled under clause 3.4.2 may only be re-admitted to the IOF when it has complied with its undertakings.

3.5 Designation

Members shall be designated by the IOC's standard three letter abbreviation of the country's name.

4. MEMBERSHIP FEES

- 4.1 The fee applicable to a member and a provisional member, including the application fee for the respective memberships, shall be fixed by an Ordinary General Assembly and shall cover the two calendar years following the General Assembly.
- 4.2 The membership fee for the current year shall be payable to the Office by March 1st.
- 4.3 If a member fails to pay its fee within two months of the due date, despite a warning sent to the member's official contact address, it shall lose the rights detailed under clauses 3.2.3. A member who fails to pay its fee may be suspended under clause 3.3.
- 4.4 A newly admitted member shall pay its first fee before being allowed to exercise the rights of membership.

5. STATUTORY INSTITUTIONS

The statutory institutions of the IOF are:

- The General Assembly
- The Council
- The Office
- The Ethics Panel

6. THE GENERAL ASSEMBLY

The supreme decision-making body of the IOF for members is The General Assembly. The General Assembly may be either Ordinary or Extraordinary. The General Assembly is an on-site event where possible and shall allow for remote participation using videoconference tools for members. A fully digital General Assembly shall only be conducted in extraordinary circumstances where an on-site event is impossible.

6.1 Ordinary General Assembly

The Ordinary General Assembly shall be conducted biennially, in even years, between 1 July and 31 December. Written invitations shall be sent out to the members at least six months, and the agenda at least two months, before the beginning of the Ordinary General Assembly.

6.2 Extraordinary General Assembly

The President shall call an Extraordinary General Assembly if it is requested by a two-thirds majority of the Council, or by 40 % of the members entitled to vote. Such a request shall be accompanied by a draft agenda. The Council shall determine the place and date of an Extraordinary General Assembly. It shall be held within three months of the receipt of the request by the President. The invitation and agenda for an Extraordinary General Assembly shall be sent out to the members at the latest one month before the meeting. Only those agenda items included in the invitation shall be dealt with at an Extraordinary General Assembly.

6.3 Procedure at the General Assembly

- 6.3.1 The General Assembly is an open event.
- 6.3.2 Delegates, members of Council, members of the Ethics Panel, the Chief Executive Officer and the Secretary General shall have the right to speak at the General Assembly. Guests may speak only with the approval of the General Assembly. A member who has been suspended by the Council, per clause 3.3, shall have the right to attend the General Assembly as a guest and to speak regarding the suspension of its membership.
- 6.3.3 In case of a disagreement about procedure, the Chairperson shall, if the point is not covered in the Statutes, proceed in a manner consistent with standard rules for the conduct of formal meetings.

6.4 Representation

Each IOF member shall have the right to be represented by three delegates at a General Assembly, with each participating on-site or remotely. All delegates shall have the right to speak, and one of the delegates shall be allocated digital permission to exercise voting rights. Delegates shall be citizens or permanent residents of the country represented.

6.5 Voting rights

- 6.5.1 Each member present at the General Assembly and possessing voting rights shall have one vote.
- 6.5.2 A member that has not paid all its fees and is not suspended, may send delegates to the General Assembly without voting rights.

6.6 Voting

- 6.6.1 Voting shall be conducted digitally and in secret, supervised by a person independent of the IOF. If the digital voting systems fails, voting will be by roll call. When voting by roll call, the members shall be read out in alphabetical order of the standard abbreviations.
- 6.6.2 The following decisions require a majority of two-thirds of the valid votes, disregarding abstentions and blank votes:
 - A proposal to declare a matter urgent to have it included on the agenda of the General Assembly.
 - An amendment to the Statutes
 - The dissolution of the IOF (in accordance with clause 14.1)
 - The election of Honorary Members or appointment to the position of Honorary President.
- 6.6.3 All other decisions shall be approved by the General Assembly by simple majority of valid votes, that is more than, but not equal to, one-half (1/2) of all valid votes cast, disregarding abstentions and blank votes.
- To determine the outcome of a tied vote, except for the elections for the Council, the Chairperson of the General Assembly shall draw lots.

6.6.5 The election of the Council shall be in four stages corresponding to the four levels indicated in clause 8.6.1. starting with the election of President. At each stage, voting shall be preceded by the announcement of candidates.

Approval voting shall always be carried out for the election of the President and the Vice Presidents even if the number of candidates does not exceed the number of places available. Should a sole candidate for President not reach a simple majority of valid votes, an Extraordinary General Assembly shall be promptly called, in accordance with clause 6.2, with the sole purpose of electing a President.

Voting for other members of Council will not be carried out unless the number of candidates exceeds the number of places available.

6.6.6 The ballot paper, except for Athletes Commission representatives as set out in clause 8.6.1, shall state the number of names to be chosen for the position in question. To be valid, a completed ballot paper must indicate a name for each available seat. A candidate may only appear once on the completed ballot paper. Candidates obtaining the greatest number of votes shall be elected. If voting is equal between the candidates for the last seat available, a second ballot shall be taken between the tied candidates. If there is still a tie, lots shall be drawn.

6.7 Minutes

Minutes of the General Assembly shall be compiled and shall be checked by two witnesses and signed by the Chairperson.

6.8 Decisions

Decisions of the General Assembly, other than those made in accordance with clauses 3.2.3 and 3.3.4 shall come into force at the end of the General Assembly.

7. THE ORDINARY GENERAL ASSEMBLY

7.1 Agenda

At least the following items shall be included on the agenda of an Ordinary General Assembly:

- 7.1.1 Opening of the General Assembly.
- 7.1.2 Confirmation of the number of voting members present.
- 7.1.3 Practical organisation of the General Assembly. Election of a General Assembly presidium consisting of a Chairperson and a Secretary, two persons to check the minutes and an independent election supervisor to supervise the digital election process or to count votes manually in the case of a failure of digital election tools.
- 7.1.4 Approval of the agenda and ruling on the urgency of any items not included.
- 7.1.5 Approval of the minutes of the previous General Assembly.
- 7.1.6 Report by the Council on the activities of the IOF since the last Ordinary General Assembly, and approval of same.
- 7.1.7 Report by the Ethics Panel on the activities since the last Ordinary General Assembly, and approval of same.
- 7.1.8 Auditors' reports, approval of the accounts for the two previous calendar years and discharge of the Council
- 7.1.9 Applications for membership and decisions regarding suspensions and expulsions.

- 7.1.10 Proposals.
- 7.1.11 Strategic directions and focus areas for the two calendar years following the General Assembly.
- 7.1.12 Membership fees and budget for the two calendar years following the General Assembly.
- 7.1.13 Appointment of a firm of auditors to audit the accounts for the current and the following financial period, and a Governance Auditor from among the membership to audit the governance of the IOF
- 7.1.14 Appointment of up to five members to the Ethics Panel.
- 7.1.15 Election of the Council.
- 7.1.16 Any other business.
- 7.1.17 Closure of the General Assembly

7.2 Proposals

- 7.2.1 Proposals may be tabled by a member or by Council. A proposal from a Member Federation must be seconded by another Member Federation. To second a proposal does not imply that the seconder is in favour of the proposal being approved; it expresses the wish that it be discussed. A proposal which fails to be seconded may not be discussed. Proposals by Council need not be seconded.
- 7.2.2 Council has the right to answer to the proposals before proposals are included into the General Assembly agenda. If a member is satisfied with Council's answer to their proposal, the member has the right to withdraw their proposal and the proposal will not be included in the General Assembly agenda.
- 7.2.3 Proposals shall reach the Office in writing at least four months before the General Assembly. Proposals shall be communicated to the members at least two months before the beginning of the General Assembly.

7.3 Urgent business

Proposals or matters of which the Office has not been notified at least four months before the Ordinary General Assembly can only be included in the agenda if they are deemed urgent by the General Assembly. Amendments to the Statutes and the assignment of IOF assets shall not be considered as urgent business.

8. THE COUNCIL

The Council shall lead the IOF between General Assemblies.

8.1 Remit

The Council works in accordance with the statutes and under the authority and decisions of the General Assembly and organises its own work.

The work of the Council shall include the following:

- 8.1.1 To initiate measures to further the aims of the IOF and to implement the resolutions of the General Assembly for the development and spread of orienteering according to the activity plans for each election period.
- 8.1.2 To verify observance of the Statutes and IOF Rules.
- 8.1.3 To confirm and supervise observance of decisions and documentation (e.g., minutes) of the IOF.

- 8.1.4 To appoint an Honorary Legal Adviser and form such permanent or temporary commissions or groups as it deems appropriate to assist it in carrying out its work and in fulfilling tasks assigned to it by the General Assembly or specified in an agreed long-term plan. The Council is responsible to the General Assembly for the work of all such groups.
- 8.1.5 To prepare the Statutes, material for the General Assembly, and other basic documentation of the IOF, and to approve IOF competition rules for each recognised orienteering discipline and communicate them to members.
- 8.1.6 To find an organiser and a place of the next General Assembly. To oversee the arrangements and to prepare the business of the General Assembly.
- 8.1.7 To admit new members of the IOF. Such a decision shall be ratified by the General Assembly.
- 8.1.8 To determine the seat of the IOF and appoint a Secretary General and a Chief Executive Officer.
- 8.1.9 To elect after each General Assembly a Senior Vice President from among the Vice Presidents.
- 8.1.10 To adjudicate in controversies arising during IOF approved international events, where the matter does not come within the jurisdiction of the jury of the event.
- 8.1.11 To establish special financial regulations for the events that it commissions.
- 8.1.12 To co-operate with those international organisations and institutions contributing to the development and support of orienteering.
- 8.1.13 To consult with members between the General Assembly via member update meetings on matters of interest to members and the work of the Council.
- 8.1.14 To maintain, where appropriate, direct communications with orienteering organisations, at national level, not administered by the member concerned.

8.2 Working Procedure

- 8.2.1 The Council shall meet at least 4 times a year, either in person or via digital means.
- 8.2.2 Notice of a Council meeting, except for a meeting under clause 8.3.4, shall be sent out at least 2 weeks prior to the meeting by circulating a provisional agenda.
- 8.2.3 The Council may invite others to participate in its meetings.
- 8.2.4 As a general rule, the IOF shall not pay for travel or subsidise members of the Council or Council appointed bodies to attend meetings. The IOF member that nominated the Council member for election is expected to assist that Council member to attend in-person meetings of the Council. The IOF shall facilitate attendance at digital meetings of the Council and Council-appointed bodies.

8.3 Taking decisions

- 8.3.1 Seven members shall constitute a quorum.
- 8.3.2 Decisions shall be taken by a simple majority of votes. In case of a tie, the President shall have a casting vote.
- 8.3.3 The members who are Athletes Commission representatives are not eligible to vote in the selection of the organisers for IOF World Championships, IOF World Cup or IOF Regional Championships for any discipline.

8.3.4 In the case of an urgent matter, the Council may hold a meeting by using recorded electronic communication. Such decisions shall be documented in the minutes of the next ordinary Council meeting.

8.4 Objections and appeals

- 8.4.1 Should a member consider a decision of the Council, other than one taken under clause 8.1.10, to violate its rights or to be contrary to these Statutes, an objection or appeal may be presented to an IOF General Assembly.
- 8.4.2 Should a member consider a decision of a Jury of an international orienteering event to violate the IOF Code of Ethics, an appeal may be presented to the Ethics Panel.
- 8.4.3 Any appeal with respect to an IOF decision on sanctions relating to doping must be submitted to the Court of Arbitration for Sport. Any such appeal to the Court of Arbitration for Sport shall not delay the implementation of the said IOF sanction.

8.5 Vacancy

If the President is unable to carry out his/her duties, the Senior Vice President shall take over.

8.6 Rules for the composition of the Council

8.6.1 The Ordinary General Assembly shall elect the Council.

The Council shall consist of:

- o The President
- Three Vice Presidents
- Seven Council members
- Two Athletes Commission representatives
- 8.6.2 The elected Council, excluding the President and Athletes Commission representatives, shall include at least three persons of each gender and at least two persons from outside Europe.

 The elected Council shall include a Vice President of each gender.

 The Athletes Commission representatives shall be of different genders.
- 8.6.3 A Member whose National Anti-Doping Organisation (NADO) is not compliant with the World Anti-Doping Code, may not have a nominee elected to the Council nor have members appointed to IOF Commissions.
- 8.6.4 In conjunction with the Ordinary General Assembly a possibility for Members to hear presentations of nominated Council candidates shall be organised.
- 8.6.5 The representatives of the Athletes Commission are elected by the athletes as defined in the rules for the Athletes Commission.

8.7 Council members term and rotation model

- 8.7.1 The President, the Vice Presidents and the Council Members are elected for a four-year term. A system of rotation ensures that approximately half, as defined in clauses 8.7.4 and 8.7.5, of the Council positions are declared vacant every two years.
- 8.7.2 The Athletes Commission representatives shall be Council members for a two-year term.
- 8.7.3 The President may seek re-election for only one further four-year term and only to the position of President.

A Vice President may seek re-election for only one further four-year term.

A Council Member having attained the position of Vice President is not eligible to seek re-election to the position of Council Member.

Council Members may seek re-election to the same position for only one further four-year term.

- 8.7.4 The election for the position of President is held every fourth year at the General Assembly held in the year of the Olympic Summer Games.
 - At the same General Assembly, one Vice President and four Council Members shall also be elected by the General Assembly.
- 8.7.5 Two Vice Presidents and three Council Members shall be elected by the General Assembly held in the year of the Olympic Winter Games.
- 8.7.6 Should an elected person resign from a Council position during their elected term, a successor will be elected at the next General Assembly for the remainder of the term until the next statutory election.

The period until the next statutory election is not counted in relation to the maximum total period of service under clause 8.7.3.

8.8 Nominations to the Council

- 8.8.1 A member may propose candidates only from its own country. No member federation shall be represented on the Council by more than one person, excepting Athletes Commission representatives.
- 8.8.2 Not later than six months before the General Assembly, a member having a person on the current Council shall announce, in writing, its intention or not to re-nominate that person. The Secretary General shall send out advice regarding this intention together with the call for nominations for election to the Council.
- 8.8.3 A member federation failing to re-nominate a current member of Council by the statutory deadline of six months prior to the General Assembly, as defined in clause 8.8.2, cannot then nominate the said person at the general call for nominations scheduled by the Statutes to reach the Secretary General four months before the General Assembly.
- 8.8.4 Nominations for the Council are to be received, in writing, by the IOF Secretary General not later than four months before the General Assembly.
 - At a particular General Assembly, a member federation may, with due observance of the provisions in clauses 8.7.3 and 8.8.2, nominate the designated candidate for more than one Council position.
- 8.8.5 Should the Statutory requirements not be met; the Secretary General shall call for supplementary nominations not later than 7 days after the date of the deadline for nominations
- 8.8.6 Supplementary nominations are to be received, in writing, by the Secretary General not later than three months before the General Assembly.
- 8.8.7 The list of candidates shall be sent out to the members together with the General Assembly agenda.

9. THE OFFICE

The Office is the connecting link between the IOF, its members, Council members, Council appointed groups and outside organisations and individuals.

- 9.1 The Council shall be responsible for the administrative organisation of the Office in the provision of services to members, including the appointment of the Chief Executive Officer and the Secretary General.
- 9.2 The Chief Executive Officer is responsible for the day-to-day administrative leadership and operation of the Office. The Chief Executive Officer shall attend the General Assembly, member update meetings and attend the meetings of the Council.
- 9.3 The detailed duties of the Chief Executive Officer shall be specified in a job description approved by the Council.
- 9.4 The Secretary General is responsible for the statutory leadership of the IOF within the Strategic Directions and Activity Plan agreed to by the General Assembly. The Secretary General shall attend the General Assembly, member update meetings and shall call and attend the meetings of the Council.
- 9.5 The detailed duties of the Secretary General shall be specified in a job description approved by the Council.

10. ETHICS PANEL

The Ethics Panel is an independent judicial body in the IOF consisting of up to five members that are appointed by the General Assembly.

10.1 Remit

- 10.2.1 To regularly review all business and operations covered by the Code of Ethics.
- 10.2.2 To adjudicate upon violations of the Code of Ethics.
- 10.2.3 To report findings to the Council or the General Assembly and impose sanctions for violations of the Code of Ethics.

11. HONORARY LEGAL ADVISER

The Honorary Legal Adviser is a qualified legal counsel that is appointed by Council to provide probono legal advice on an as-needed basis.

11.1 Remit

11.1.1 To support the Council with issues requiring comprehensive understanding of legislation, governance, and international business matters.

12. AWARDS OF HONOUR, HONORARY PRESIDENT, HONORARY MEMBERS

- 12.1 Awards of honour may be made.
- 12.2 Those persons who have given special service to the IOF may be appointed Honorary Members of the IOF or be appointed to the position of Honorary President. Such appointments may be made by the General Assembly on a proposal by the Council.
- 12.3 The Honorary President and Honorary Members may attend a General Assembly as a guest but shall not have the right to vote and shall not pay any fees.

13. DISPUTES

Any unresolved sports related dispute between members of the IOF or between a member and the IOF, which the Council considers cannot be settled by reference to the Statutes, Regulations or Rules, shall be settled definitively by a Court set up in accordance with the Statutes and Regulations of the Court of Arbitration for Sport in Lausanne, Switzerland.

14. DISSOLUTION OF THE IOF

- 14.1 A two thirds majority of the Council may propose the dissolution of the IOF. The dissolution becomes effective on approval of the proposal by a two thirds majority of those voting at the General Assembly, providing that at least two thirds of the members entitled to vote are represented at the General Assembly.
- 14.2 The disposal of the assets of the IOF shall be decided by the General Assembly dissolving the Federation and shall be in keeping with the aims of the IOF.

15. MISCELLANOUS

- 15.1 The financial year of the IOF is one (1) year, beginning on January 1st and ending on December 31st of that year.
- 15.2 The accounts of IOF shall be audited on an annual basis.
- 15.3 The General Assembly shall select a firm of auditors to audit the accounts for the current and the following financial period, and a Governance Auditor from among the membership to audit the governance of the IOF.