



9. Appointment of the statutory auditors

Pursuant to the UWW Constitution (article 16), *“the licensed auditor is appointed by the Congress following a proposition by the Bureau for a term of four years. The licensed auditor can be re-elected”*.

A request for proposals (RFP) was launched in August to seven auditors.

Based on the analysis of the offers received, the Bureau decided to propose to the Congress the renewal of the contract with *Bernet Associates* (former OFISA) for the next four year period.

Recommendation by the Bureau: to approve the renewal of the contract with Berney Associates for the next four year period.

Attachment: analysis of offers following the RFP.

Congress 2026

Appointment of the Statutory auditors

Request for proposal (RFP)

Company:	Berney Associés (form. OFISA) / Crowe Global network	Deloitte	PricewaterhouseCoopers	Binder Dijker Otte (BDO)	Forvis Mazars	E&Y	KPMG
Title	Historical auditor / Incumbent	Candidate	Candidate	Candidate	Candidate	Not candidate	Not candidate
Logo							
Corporate headquarters	Geneva, Switzerland	London, UK	London, UK	Zaventem, Belgium	Levallois-Perret, France	London, UK	Amstelveen, Netherlands
Employees worldwide	30'000	450'000	365'000	94'900	40'000	400'000	275'000
Offices worldwide	420	750	700	870	400	700	700
Swiss headquarters	Geneva, GE	Zurich, ZH	Zurich, ZH	Zurich, ZH	Vernier, GE	Basel, BS	Zurich, ZH
Swiss certification number (ASR)	504106	500420	500003	500705	500241	500646	501403
Call for application issued on	04.08.2026	04.08.2026	04.08.2026	04.08.2026	04.08.2026	04.08.2026	04.08.2026
Application received on	31.08.2026	28.08.2026	14.08.2026	25.08.2026	31.08.2026	did not wish to apply	did not wish to apply
Person of contact	Karine Badertscher Chamoso	Alexandre Ribordy	Nicolas Daehler	Nigel Le Masurier	Michael Ackermann	Customer service	Frédéric Barbay
<u>Quotation for a restricted audit</u>							
Price excl.VAT (CHF)	10'000	13'500	13'800	15'000	12'000		
Estimated hours	55	not specified	65	70	70		
- Partner	20%	25%	20	10	not specified		
- Senior	45%	not specified	50	20	not specified		
- Junior	35%	not specified	0	40	not specified		
Not included in the quotation	Effective expenses (transport, meal)	up to 5% administrative fees and effective expenses	Effective expenses	2% administrative fees and effective expenses	Effective expenses + year-to-year adjustment to inflation/salary indexation		
Experience with Sport Federations and Non-Profit Organisations	- United World Wrestling - European Athletics - European Shooting - Fondation Lausanne Capitale Olympique	- UEFA - FIVB	- IOC - FIFA - FIBA - World Anti-Doping Agency	- International Skating Union - Union Européenne de cyclisme - Greenpeace Switzerland - Amnesty International - Swiss section	- UEFA - UCI - FIA - ASOIF		
Key strenght	In-depth knowledge of our organisation and best price	World leader of audit, comprehensive AI-powered transaction analysis	Strongest experience with IFs/IOC	Broad experience with non-profit associations	Second lower price, strong experience with IFs and Olympic movement		
Technology in use	Own customer portal, DataSniper, IDEA	Own customer portal, Automated Control Testing Tool, Spotlight, OMNIA, GRA	Own customer portal, unspecified analytic tools	Own customer portal, BDO Data Analytics Tools, APT 5.0	Own customer portal, ATLAS, Atlas Analytics, Signals, MSFT Fabric, Copilot		
Data storage	Switzerland	not specified	Switzerland	Switzerland	not specified		

yg/15.09.2026