

To the General Assembly of the International Downhill Federation,

Mr President, Ladies and Gentlemen,

Following the mandate given to me by the General Assembly, I have proceeded to the accounts of the International Downhill Federation for the financial year 2021.

The audits were carried out during a meeting with the acting Secretary of the association which took place on the 8th April 2022.

I checked the balance sheet and income statement items. I carried out various checks and verified the correspondence between the account lines and invoices. I asked several questions about certain account lines.

In their current state, none of the payments or contracts made by the current board match the requirements of having two valid signatories.

No balance sheet is available, but it appears the current main Paypal account isn't in the name of the association, and its owner is a debtor of the latter.

Furthermore, due to Paypal's legal uncertainties, virtual nature and cross-jurisdictional status, such financial services shouldn't be accounted for nor used as an active bank account.

I therefore conclude that the annual accounts do not comply with the law or the statutes. I therefore invite the General Assembly to refuse the accounts submitted to it, to refuse discharge to the responsible bodies and to invite the Board to resolve this situation as soon as possible.

Luzern, April 8, 2022

A handwritten signature in blue ink, reading "S. von Allmen". The signature is written in a cursive style with a large initial 'S' and a stylized 'Allmen'.

Simon von Allmen
General Manager swiss skate