

The Application of King IV by Rugby Clubs Affiliated to a Rugby Union in South Africa

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Abstract : In 2023, sport faces a plethora of challenges including but not limited to match-fixing, corruption and doping to its integrity that, threatens both the commercial and public appeal. The continuous changes and commercialisation that has occurred within sport have led to a variety of consequences resulting in the need for ethics to be revived, as it used to be in the past to ensure sport is not in danger. In order to understand governance better, the Institute of Directors in Southern Africa, a global network of professional firms providing Audit, Tax and Advisory services, outlined a process explaining all elements with regards to corporate governance. This process illustrates a governing body's responsibilities as strategy, policy, oversight and accountability. These responsibilities are further elucidated to 16 governing principles which are highlighted as essential for all organisations in order to achieve and deliver on effective governance outcomes. These outcomes are good ethical culture, good performance, effective control and legitimacy therefore, the aim of the study was to investigate the general state of governance within the clubs affiliated with a rugby club in South Africa by utilizing the King IV Code as the framework. The results indicated that the King Code IV principles are implemented by these rugby clubs to ensure they demonstrate commitment to corporate governance to both internal and external stakeholders. It is however evident that a similar report focused solely on sport is a necessity in the industry as this will provide more clarity on sport specific problems.

Keywords : South Africa, sport, King IV, responsibilities

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