Evaluation Report of the Human Rights Strategy Submitted by 2026 FIFA World Cup Bidders

United Bid (Canada, Mexico, United States)





About this Report

This report was written by three members of BSR's human rights team—Aude Ucla, Jean-Baptiste Andrieu, and Salah Husseini—with additional guidance and insights provided by Margaret Jungk and John Hodges. Any errors that remain are those of the authors.

The purpose of the report is to provide an external assessment of the Human Rights Strategy submitted as part of the United bid for the 2026 FIFA World Cup. It is intended to inform the Fédération Internationale de Football Association (FIFA) about the United bid team's understanding of the human rights risks related to the hosting and staging of the 2026 World Cup in Canada, Mexico, and the United States, including legacy and post-event activities, and the robustness of the proposed Strategy to address these risks and hold a competition in accordance with human rights expectations, particularly the United Nations Guiding Principles on Business and Human Rights (UNGPs).

This report has been developed at the request of FIFA and follows the evaluation structure that was proposed by FIFA's Sustainability & Diversity Department. It provides an independent analysis of three key aspects of the Human Rights Strategy proposed in the United bid:

- » Quality of the human rights risk-assessment: This section of the report reviews the United bid's identification and assessment of the risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities, with which the Member Associations of Canada, Mexico, and the United States may be involved through their own activities or as a result of their business relationships.
- » Meaningfulness of the stakeholder engagement: This section reviews how the United bid drew on internal and external expertise and involved consultations with potentially affected groups and other stakeholders as part of the development of its Human Rights Strategy.
- » Quality of the proposed measures to address and remediate the risks identified: This section reviews the measures that the United bid proposes in order to prevent and mitigate any risks of adverse human rights impacts that have been identified, as well as how the Member Associations intend to provide for or cooperate in appropriate and effective grievance mechanisms for individuals and communities whose human rights may be impacted by Member Associations' own activities or as a result of their business relationships.

To perform this assessment, BSR reviewed the relevant documents submitted by the United team including:

- » Ergon Associates' independent study assessing how the national context, including the national legislation and legal practice, may impede or enable the Member Associations' ability to host and stage the Competition in a manner that respects all internationally-recognized human rights;
- » United team's bid book Chapter E of the Sustainable Event Management, chapter 23 on human rights and labor standards; and

» United team's detailed Human Rights Strategy identifying and assessing any risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities.

In addition, BSR asked the United team in writing a series of clarification questions on the content of the bid and received general input from two members of FIFA's Human Rights Advisory Board.

DISCLAIMER

The authors wrote this evaluation report with total independence. The analyses reflect BSR's specific expertise in business and human rights matters and local context knowledge, and draws on the BSR team's experience devising Human Rights Strategies for companies and organizations operating in various sectors, including the organization of mega sporting events.

BSR's findings are based on the information included in the documents submitted by the United team. The BSR team did not conduct field research or engage stakeholders outside of FIFA.

BSR will not be held liable for any direct or consequential loss arising from reliance on the information contained herein.

For the avoidance of any doubt, BSR's mandate was limited to evaluating the strategy provided by the bidder and did not extend to an analysis of the commitments and guarantees provided by the Moroccan Government and host cities. The commitments and guarantees of the Government and host cities are of relevance to the present evaluation only to the extent that they are seen to significantly influence the robustness of the proposed strategy by the bidder.

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Executive Summary

This report presents an independent evaluation of the Human Rights
Strategy submitted by the Member Association of Mexico, Canada, and the
United States in completion of FIFA's new bidding process for the 2026
Football World Cup.

Context and Methodology

The most popular sport on the planet, football unites the world from kids in underserved communities to elite football professionals playing in the world's most spectacular sports arenas. Through its central value of fair play, it promotes the principles of mutual respect and equal treatment that unite people around the world. While a football match can be a communal and joyful experience for millions, if not billions, of people, organizing major competitions like the World Cup is a complex operation that affects the lives of many—from the construction workers building the required sports or transport infrastructures, to the spectators, journalists, and football players participating in the Competition, to the football fans around the globe watching the games on their televisions. To ensure the World Cup only leaves a positive mark on the people, FIFA reviewed and enhanced the process of selecting the Football Associations that will have the privilege of hosting the 2026 Football World Cup. For the first time, the associations were expected to respect international human rights and labor standards and align with the United Nations' Guiding Principles on Business and Human Rights (UNGPs). This evaluation report is intended to inform FIFA about the bid teams' understanding of the human rights risks related to the hosting and staging of the competition, including legacy and post-event activities, and the robustness of the proposed Strategy to address these risks and hold a competition in accordance with human rights expectations.

Evaluation Findings

As per the new FIFA bid requirements, the 2026 United Bidding Nations, comprised of Canada, Mexico, and the United States, proposes a Human Rights Strategy that summarizes the identification and assessment of human rights impacts in connection with hosting and staging of the Competition based on an independent study that detailed how the national legislation and legal practice in the host countries could impede or enable the host countries to deliver the World Cup in a manner respectful of human rights. The Strategy also provides information about how human rights impacts will be managed effectively and details an action plan across 10 key findings from the independent report (e.g., discrimination, freedom of expression and assembly, land use, and housing rights).

The information included in these documents provide a thorough risk assessment of human rights risks associated with hosting the World Cup in Canada, Mexico, and the United States and proposes robust measures to conduct ongoing due diligence and remedy potential negative impacts, consistent with expectations set by the UNGPs. The assessment and proposed remediation measures are informed by a robust stakeholder engagement process that engaged over 60 stakeholders representing a range of interests and areas of expertise.

The Independent Context Analysis conducted by Ergon represents a thorough investigation into the potential human rights impacts of the World Cup as well as the existing legal infrastructure in place at the national, state, and municipal level in each of the host countries. The strategy proposed by the United bid team takes into account the findings of the independent analysis and incorporates those findings into the Strategy itself.

Overall Assessment

- Quality of the risk assessment conducted by the Member Association: Very Good
- Meaningfulness of stakeholder engagement: Very Good
- Quality of the proposed measures to address and remediate risks: Very Good

ASSESSING HUMAN RIGHTS

The human rights risk assessment proposed by the United bid is very good. The report provides an extensive and critical review of the legal frameworks applicable in each of the three countries included in the bid. The report also includes a robust risk assessment that covers a comprehensive range of impacts and reflects well the different phases of the Competition. Although not described in detail in the bid documents, the United team also relies on a robust impact assessment methodology that follows the recommendation of the UNGPs and includes a good level of stakeholder engagement. While the set of rights considered is thorough, the United team does not provide much information or analysis on the human rights-related impact of the Competition on water, which is a country risk flagged by a number of reputable organizations for both Mexico and the United States.

ENGAGING STAKEHOLDERS ON HUMAN RIGHTS

The level of engagement of stakeholders in the United bid is very good. The United team has implemented a robust engagement of nearly 60 stakeholders from government, academia, and international and local-level NGOs in each of three countries included in the bid. Throughout the report, incorporation of stakeholder feedback in the analysis of potential risks and impacts is evident, and there is a good level of consideration given to vulnerable groups. However, it is not clear how stakeholders were prioritized so as to ensure a robust engagement with those most at risk of being negatively impacted or being most vulnerable.

ADDRESSING HUMAN RIGHTS RISKS

The public commitment and proposed measures to address human rights risks and remedy potential negative impacts are very good overall and well aligned with expectations set in the UNGPs. In particular, the report commits to ongoing due diligence, remediating human rights impacts, providing effective grievance mechanisms, and remaining transparent throughout these processes. The Strategy clearly benefited from a robust level of engagement and input from stakeholders and identifies areas where additional engagement with local stakeholders, such as municipal government, is necessary for the purposes of the mitigation strategy.

Context and Methodology

The most popular sport on the planet, football unites the world from kids in underserved communities to elite football professionals playing in the world's most spectacular sports arenas. Through its central value of fair play, football promotes the principles of mutual respect and equal treatment that unite people across the globe. While a football match can be a communal and joyful experience for millions, if not billions, of people, organizing major competitions such as the World Cup is a complex operation that affects the lives of many—from the construction workers building the required sports or transport infrastructures, to the spectators, journalists, and football players participating in the event, to the football fans from around the world watching the games on their televisions. To ensure the World Cup only leaves a positive mark on the people, FIFA reviewed and enhanced the process of selecting the Football Associations that will have the privilege of hosting the 2026 World Cup. For the first time, the organizations are expected to respect international human rights and labor standards and align with the United Nations' Guiding Principles on Business and Human Rights. This evaluation report is intended to inform FIFA about the bid teams' understanding of the human rights risks related to the hosting and staging of the competition, including legacy and postevent activities, and the robustness of the proposed Strategy to address these risks and hold a competition in accordance with human rights expectations.

Business and Human Rights

The international human rights regime is our world's "code of conduct on the ethical treatment of people." It spans all political, cultural, and ideological differences around the world and represents a global consensus on the basic dignity, freedoms, and needs of every person on our planet. Human rights are therefore not something granted to individuals; they are intrinsic to being human.

Companies can impact human rights in many ways. As global operators, they can have wide-reaching impacts across the world, both positive and negative, and until the adoption of the United Nations Guiding Principles on Business and Human Rights in 2011, it was not always clear who was responsible for preventing human rights abuses by companies. The adoption of the UNGPs provided a much-needed clarification between states' responsibility to protect human rights by passing laws that prevent violations and making sure that laws are implemented, and companies' responsibility to respect human rights by refraining from violating human rights, even when laws and regulations are absent or not enforced.

At the time of their adoption, the UNGPs were described by UN High Commissioner for Human Rights Zeid Ra'ad Al Hussein as "the global authoritative standard, providing a blueprint for the steps all states and businesses should take to uphold human rights." Since then, the expectations of the UNGPs have been incorporated into all existing standards and responsibility frameworks. Stakeholders and civil society organizations in particular are now using them to hold companies accountable, and some countries have started incorporating similar expectations into national regulatory frameworks that makes companies' responsibility to respect human rights the guiding star for responsible business.

THE EXPECTATIONS OF THE UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS

The UNGPs consist of 31 principles designed to implement the UN "Protect, Respect and Remedy" framework on the issue of human rights with respect to transnational corporations and other business enterprises. Unanimously endorsed by the UN Human Rights Council, the UNGPs encompass three pillars outlining how states and businesses should implement the framework:

- » The state duty to protect human rights against human rights abuses through regulation, policymaking, investigation, and enforcement.
- » The corporate responsibility to respect human rights: that is, to avoid infringing on the human rights of others through their activities or business relationships, and to address harms with which they are involved.
- » The need for victims of business-related human rights abuses to access effective remedy. Both states and enterprises have a role to play in enabling this.

The UNGPs affirm the fundamental responsibility that companies must respect human rights of all those that are potentially affected (workers, communities, consumers) by their operations and by their business relationships, and provide a blueprint for companies to do so that specifies the policies and processes companies need to have in place to ensure that they respect human rights, including:

- » A policy commitment to meet their responsibility to respect human rights;
- » An ongoing process of due diligence to assess the human rights context, identify who may be affected, and project how the proposed activity and associated business relationships could have adverse human rights impacts on those identified. In addition, the process integrates the findings into decision-making and actions in order to prevent and mitigate the risks, tracks the effectiveness of the measures, and communicates efforts.

» Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.

The UNGPs further expand on the factors that companies should take into consideration when developing due diligence measures and remediation mechanisms. The UN principles assert that companies should pay particular attention to marginalized or vulnerable groups—migrants; disabled; indigenous; ethnic minorities; women; children; lesbian, gay, bisexual, transgender, and intersex community (LGBTQ); etc.—and insist on the importance of involving meaningful consultation with potentially affected groups and other relevant stakeholders. The UNGPs then propose some guidance for companies when they operate in countries where the laws and regulations do not align with the international human rights regime. In such contexts, companies are expected to respect the principles of internationally-recognized human rights to the greatest extent possible in the circumstances, and to be able to demonstrate their efforts in this regard.

THE INCREASING STAKEHOLDER AND REGULATORY PRESSURE

The UNGPs do not impose any legal obligations on companies. As such they are an instrument of soft law. Although the UN principles are not an enforceable standard, the responsibility of companies to respect human rights is not something they can decide to switch on and off. None of what they do through their sustainability or philanthropic programs can relieve them out of their responsibility to respect all human rights.

Since their adoption, the UNGPs have been reflected in other international standards including the UN Global Compact, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Finance Corporation (IFC) Performance Standards, and ISO 26000 Social Responsibility Guidance. They have also been endorsed by business and industry associations representing thousands of companies and millions of workers around the world. In addition, civil society organizations use the UNGPs to hold companies accountable and push for transparency on their practices, including in their supply chains. In recent years, civil society groups are increasingly ranking companies on their human rights impacts, and investors are beginning to ask companies hard questions beyond the policy field, reinforcing the status of the UNGPs as the authoritative global standard for corporate respect for human rights.

In parallel, a mandatory legal framework for respecting human rights has been expanding through the adoption of a series of human rights reporting and due diligence legislations. This includes domestic as well as extended regulations abroad through extraterritorial legislations such as the U.K.'s Modern Slavery Act, the EU's nonfinancial reporting directive, and France's corporate duty of vigilance law. These efforts point to a certain future: the enforcement of the widespread expectations that businesses must respect human rights.

FIFA's Expectations on Human Rights

FIFA has been affected by allegations about human rights abuses in connection with its events and relationships. Since the selection of Russia and Qatar to host the World Cups in 2018 and 2022, media and civil society have increasingly criticized FIFA for its lack of adequate corporate governance and internal control systems to identify and manage adequately the significant adverse impacts the organization of World Cups can have on individuals and communities, in particular when the Competition takes place in countries which legislations contradicts the international human rights regime. FIFA has

taken important steps in response to these concerns including the incorporation of human rights considerations into World Cup bid requirements, which this report is evaluating.

FIFA'S HUMAN RIGHTS CONSIDERATIONS AND BID REQUIREMENTS

In 2011, not long after the selection of Russia and Qatar to host World Cups in 2018 and 2022, FIFA decided to review the adequacy of its bidding requirements for the 2026 Men's Football World Cup. In 2015 FIFA sought technical support from the Office of the UN High Commissioner for Human Rights on the UNGPs in relation to bidding documents for the 2026 Men's World Cup. Later this year, FIFA asked John Ruggie, author of the UNGPs, to provide recommendations for further embedding them into FIFA's policies and practices. In 2016, FIFA adopted a new provision in the FIFA Statutes (art. 3) that states: "FIFA is committed to respecting all internationally recognized human rights and shall strive to promote the protection of these rights." In early 2017, FIFA established a Human Rights Advisory Board composed of eight international human rights experts that commented on the development of FIFA's first human rights policy in May 2017 and worked closely with the administration on the revised 2026 bidding documents. Those documents require the implementation of human rights and labor standards by the bidding Member Associations, the government, and other entities involved in the organization of the tournament, such as those responsible for the construction and renovation of stadiums, training sites, hotels, and airports.

In practice, Member Associations bidding to host the 2026 World Cup were asked to provide a bid book Chapter E report on Sustainable Event Management as well as a detailed Human Rights Strategy for the competition. The Strategy was required to include the following elements:

- » A comprehensive report identifying and assessing risks of adverse human rights impacts in connection with the hosting and staging of the Competition. This report needs to be complemented and informed by a study on how the national legislation and legal practice in the host country/countries may impede or enable the bidder's ability to host and stage the Competition in accordance with internationally recognized human rights. This study needs to be developed by an independent and competent institution approved by FIFA.
- » Detailed information on how the bidders will (a) embed respect for human rights in their operational policies and procedures as well as in their relationships with third parties, (b) implement an ongoing due diligence process to identify, prevent, mitigate, and account for how they address adverse impacts on human rights, and (c) ensure access to effective remediation where adverse human rights impacts occur in relation to the tournament.

The bidding member association were also required to submit to FIFA a summary report outlining the stakeholder engagement process implemented as part of the strategy development. In addition to these requirements relating to the responsibilities of the bidding member association, FIFA also required the bidders to submit human rights-related commitments and guarantees from governments, as well as signed contracts with stadium, training sites, hotel and airport authorities that include detailed human rights clauses. The evaluation of these additional documents is not subject to the present evaluation.

FIFA'S REQUEST FOR AN INDEPENDANT EVALUATION OF THE BID

On the basis of the enhanced bidding requirements FIFA recruited BSR to conduct an external evaluation of the human rights strategies submitted by the bidders for the 2026 World Cup and to develop propositions for a set of measures to be included in the so-called Corrective Action Protocol. The

Corrective Action Protocol is a set of measures designed to further enhance the successful bidder's human rights strategy. It is defined by FIFA and its implementation is mandatory under the terms of the Hosting Agreement.

This report has been developed at the request of FIFA and follows the evaluation structure that was proposed by FIFA's Sustainability & Diversity Department. It provides an independent analysis of three key aspects of the Human Rights Strategy proposed in the United Bid:

- » Quality of the human rights risk-assessment: This section of the report reviews the United Bid's identification and assessment of the risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities, with which the Member Associations of Canada, Mexico, and the United States may be involved through their own activities or as a result of their business relationships.
- » Meaningfulness of the stakeholder engagement: This section of the report reviews how the United Bid drew on internal and external expertise and involved consultations with potentially affected groups and other stakeholders as part of the development of its Human Rights Strategy.
- » Quality of the proposed measures to address and remediate the risks identified: This section of the report reviews the measures that the United Bid proposes to prevent and mitigate any risks of adverse human rights impacts that have been identified, as well as how the Member Associations intend to provide for or cooperate in appropriate and effective grievance mechanisms for individuals and communities whose human rights may be impacted by Member Associations' own activities or as a result of their business relationships.

To perform this assessment, BSR reviewed the relevant documents submitted by the United team, including:

- » Ergon Associates' independent study assessing how the national context, including the national legislation and legal practice, may impede or enable the Member Associations' ability to host and stage the competition in a manner that respects all internationally-recognized human rights;
- » United team's bid book Chapter E of the Sustainable Event Management, Chapter 23 on human rights and labor standards; and
- » United team's detailed Human Rights Strategy identifying and assessing any risk of adverse human rights impacts in connection with the hosting and staging of the competition, including legacy and post-event related activities.

In addition, BSR asked the United team in writing a series of clarification questions on the content of the bid and received general input from two members of FIFA's Human Rights Advisory Board.

BSR'S EVALUATION METHODOLOGY

On the basis of FIFA's proposed evaluation criteria and given the limited time frame available to complete the evaluations, BSR developed a simple evaluation framework and methodology that enabled BSR's team to review the bids of the United team and the Morocco team in a way that was comparable, relying on exactly the same level of information.

FIFA Proposed Criteria for the Evaluation

Quality of the risk assessment

- » Quality of the Independent Context Analysis
- » Quality of the risk assessment conducted by the Member Association

Meaningfulness of stakeholder engagement

Quality of the proposed measures to address and remediate risks

For each main criterion proposed by FIFA, the framework developed by BSR relied on four to seven indicators that defined a series of expectations. Information included in the bid documents were then reviewed and organized within this framework and rated according to a four-tier scale: Insufficient, Basic, Good, Very Good. The information included in the bid was then assessed by a member of BSR's team against each indicator and a justification to support the ranking was provided. The ranking and justification were then reviewed by another member of BSR's team. Once both analyses were completed, all members of BSR's team reviewed collectively the rankings and justification given in order to align and calibrate the final findings. On this basis, BSR proposed an overall ranking for each of the main criteria based on the same scale and developed a detailed narrative explanation to support it.

Assessing Human Rights Risks

The human rights risk assessment proposed by the United bid is very good. The report provides an extensive and critical review of the legal frameworks applicable in each of the three countries included in the bid. The report also includes a robust risk assessment that covers a comprehensive range of impacts and reflects well the different phases of the competition. The United team also relies on a robust impact assessment methodology that follows the recommendations of the UNGPs and includes a good level of stakeholder engagement, although not described in detail in the bid documents. While the set of rights considered is thorough, the United team does not provide much information or analysis on the human rights-related impact of the competition on water, which is a country risk flagged by a number of reputable organizations for both Mexico and the United States.

Quality of the Independent Context Analysis

LEGAL FRAMEWORKS REVIEWED AND SOURCES OF INFORMATION

The UNGPs stipulate that states must protect against human rights abuse within their territory and/or jurisdiction and that this requires taking appropriate steps to prevent, investigate, punish, and redress such abuse through effective policies, legislation, regulations, and adjudication. Companies do not operate in a vacuum, and it is important that they understand the national legal frameworks in which they operate because they provide the principal legal protection of human rights and may impede or enable the Member Association's ability to host and stage a competition in a manner that respects internationally recognized human rights.

The review of the legal frameworks in Canada, Mexico, and the United States conducted by both the United bid committee and as part of the Independent Context Analysis is comprehensive and relevant to the issues commonly identified as salient to the organization of a mega sporting event. The Independent Context Analysis takes into consideration 13 issues structured around five key rights-holder groups (workers, communities, fans and spectators, players and officials, and journalist and human rights defenders) and four cross-cutting issues.

» Workers and volunteers: right to adequate wage, including minimum wage requirements across municipalities involved; freedom of association and collective bargaining, including the right to strike; nondiscrimination in employment, including a review of anti-discrimination legislation at the national,

state, and local level; occupational safety and health, including inspection and enforcement mechanisms; and working hours, including overtime limits at federal, state, and local levels.

- » Communities and citizens: land and property rights, including indigenous people's land rights; housing rights, such as the right to adequate housing as a human right; participation in the conduct of public affairs, such as the right to information and legal frameworks criminalizing corruption that prevents such participation; and freedom of expression and assembly, including a review of limitations related to hate speech and public order.
- » Players, fans, and spectators: international travel and movement; discrimination at and around events and games including in associated services and facilities; privacy and personal data; disability access to buildings, spaces, and facilities related to the games.
- » Cross-cutting issues: safety and security and the use of security services; protections for journalists and human rights defenders; trafficking across all aspects of the games; and grievances and remedy, specifically related to the provision of justice and enforcement of the rule of law.

For each of the areas identified above, expectations outlined in international frameworks are compared with existing legal frameworks in each of the three countries. In addition to providing a comprehensive review of the legal frameworks in each of the host countries, the report also flags areas where the host countries' legal frameworks lack sufficient provisions to fully protect the rights identified as salient. For instance, on the right to adequate housing, the Independent Context Analysis finds that Mexico's legal framework offers strong protections for the right to adequate housing, in accordance with international standards, while Canada and the United States both lack an official recognition of the right to adequate housing in their respective legal frameworks, which is a gap in relation to international standards.

Sample National Legal Frameworks Analyzed

- American Disabilities Act (U.S.)
- Freedom of Information and Protection of Privacy Act (Canada)
- General Law for the Inclusion of People with Disabilities (Mexico)
- Fair Labor Standards Act (U.S.)
- Protection of Personal Data in Possession of Private Individuals (Mexico)
- Federal Law for the Prevention and Elimination of Discrimination (Mexico)
- Personal Information Protection and Electronic Documents Act (Canada)

To conduct this analysis, the report references include 17 United Nations conventions, 13 International Labor Organization conventions and recommendations, and six regional conventions and declarations. In addition, the report also references a range of national and local legislations covering the following general topics and focus areas: human rights and anti-trafficking; criminal affairs; police; labor, including discrimination and health and safety regulation; anti-discrimination; land and indigenous rights; Immigration and nationality; information, privacy rights, and transparency; disability rights.

The Independent Context Analysis also includes thorough references to hundreds of reports, papers, and articles from reputable international and local organizations, including civil society and trade union organizations.

Sample of Sources of Information Referenced

- Academic and Think Tanks: Harvard Law Review, Economic Policy Institute, Center for Equitable Growth, National Law Center on Homelessness & Poverty, Florida International University, Giffords Law Center, etc.
- Civil Society Organizations: Amnesty International, Human Rights Watch, Fair Labor Association, Maquila Solidarity Network, Rights and Resources, Transparency International, Freedom House, Thomson Reuters Foundation, etc.
- International Organizations: United Nation, United Nations Human Rights Office of the High Commissioner, International Labour Organization, etc.
- Media: Animal Politico, BBC News, CBC News, Los Angeles Times, New York Times,
 Washington Post, The Guardian, Expansion, Ipsnews, Globe and Mail, National Observer, etc.
- National Institutions: U.S. Department of Labor, U.S. Department of State, Mexico Consejo Nacional para Prevenir la Discriminacion, Employment and Social Development Canada, Equal Opportunity Commission, Comisión de Derechos Humanos del Distrito Federal, U.S. Occupational Safety and Health Administration, Comisión Mexicana de Defensa y Promoción de los Derechos Humanos, National League of Cities, etc.
- Unions: IndustriALL, International Trade Union Confederation, etc.

Together, these sources of information and legal frameworks reviewed provide a comprehensive picture of the risk context in Canada, Mexico, and the United States.

EFFECTIVENESS OF THE NATIONAL AND LOCAL ENFORCEMENT AND REMEDIATION MECHANISMS

The UNGPs emphasize states' responsibility to enforce laws that are aimed at, or have the effect of, requiring business enterprises to respect human rights. Merely listing a set of rules is not enough to ensure their application; consequently, the implementation of human rights standards is closely watched at several levels. Law enforcement is the responsibility of different agencies at either the national or the regional level, such as the police, the courts, or government agencies (such as labor inspection). Effectiveness of these agencies can be negatively impacted by corruption, lack of sufficient resources (insufficient number of labor inspectors for instance), or lack of judicial independence and subsequently impede or enable the Member Association's ability to host and stage a competition in a manner that respects internationally-recognized human rights.

The Independent Context Analysis provides comprehensive analysis of the effectiveness of enforcement mechanisms associated with the legal frameworks reviewed in Canada, Mexico, and the United States. For each of the risk areas identified, the report provides a review of the key findings on the legal frameworks in question, including the effectiveness of enforcement mechanisms. With respect to enforcement of freedom of association and collective bargaining provisions in the United States for instance, the report highlights that protections under the National Labor Relations Act (NLRA) are limited to "employee status," which is narrower than the term "worker" used in the relevant international

conventions. Likewise, the report highlights that there are significant challenges in the enforcement of the law on discrimination in employment in Mexico as penalties for violations of the law are not generally considered sufficient to deter violations.

Generally, while the review of enforcement mechanisms is thorough, it does focus on national-level mechanisms, and there is no significant analysis of enforcement at the state, municipal, or local level. The United bid strategy does not include specific recommendations beyond the implementation of grievance mechanisms outside of the context of official enforcement channels.

Quality of the Impacts Assessment Conducted

COMPREHENSIVENESS OF THE IMPACTS ANALYSED

Risks of negative human rights impacts associated with the organization of mega sporting events are wide ranging, from forced labor and working condition violations in the construction of stadiums and associated infrastructure to discrimination based on participants' gender, race, and sexual orientation to child labor and sexual harassment in the merchandise supply chain, to name a few. They also vary across the phases of the event. It is commonly accepted that there are three distinct phases that can be taken into consideration: preparation, staging, and legacy.

Based on the Independent Context Analysis, the United bid strategy examines a comprehensive range of human rights risks and impacts through four perspectives—activities and locations, geographic context, risks to people, and national context. The report identifies nine salient risk categories related to the Competition and provides a comprehensive review:

- » Discrimination (ethnicity, nationality, and religion; indigenous populations; LGBTQ community; people with disabilities; women and girls)
- » Children
- » Land Use and Housing Rights (availability of affordable housing, community displacement, rough sleeping, general concerns)
- » Labor and Supply Chain (direct/contracted labor, wage levels, FOA and collective bargaining, discrimination, working hours, health & safety, volunteers, child safeguarding, supply chain labor)



- » Violence, Security, and Law Enforcement (hooliganism; violence or intimidation against players, officials, and delegations; terrorism; gender-based violence and harassment; firearms; other security concerns; security and law enforcement; global reach of security; surveillance; excessive use of force by private or public security; profiling; protest; post-event usage of surveillance and technology)
- » Risks arising from international travel and movement (entry into North America, visa requirements, travel between three host countries, secondary borders, surveillance and privacy)

- » Freedom of Expression and Assembly (restrictions on free speech / protections of free speech, intimidation and violence against journalists)
- » Privacy rights—players, spectators, consumers (protection of personal and financial data, player privacy, internet and social media privacy, at borders, in public Wi-Fi networks)
- » Other salient human rights risks (human trafficking, interference in civil and political rights / local democracy)

Although the scope of impacts analyzed is comprehensive, reflects differentiated impacts on key rights-holder groups, and covers the different stages of the competition, we noted some differences between the issues highlighted in the context analysis, those included in the salience analysis, and those covered as part of the strategy and action plans without clear explanations.

ATTENTION TO RIGHT-HOLDERS

The UNGPs state that the process of identifying and assessing any actual or potential adverse human rights impacts should involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the nature and context of the operation. Rights-holders are indeed the actual experts when it comes to deciding if they will be potentially negatively impacted by a project or business activities—even though some groups may be unaware of their rights. When it comes to mega sporting events, a broad set of right-holder groups can be at risk, from workers involved in construction work to journalists, as well as volunteers, communities leaving near the event infrastructures, and even football players.

Sample of Stakeholders Engaged

- American Civil Liberties Union
- Human Rights Watch
- Fair Labor Association
- AFL-CIO
- International Association of Machinists & Aerospace Workers
- U.S. International Council on Disabilities
- International Labor Organization
- Georgetown University School of Law
- U.S. Department of State, Bureau of Democracy, Human Rights and Labor

The analysis included in the report across the issues identified incorporates not just the review of the national, state, and local legal frameworks, but also incorporates the results of stakeholder engagement, which was conducted with interlocutors in Canada, Mexico, and the United States. Stakeholders engaged cover a comprehensive sampling of government agencies, nongovernmental organizations (NGOs), and academic institutions that provided additional feedback and analysis of the legal frameworks under review, thereby enhancing conclusions made in the United bid strategy document.

In addition, the Independent Context Analysis is built around broad categories of impacted rights-holders, including workers and volunteers, communities, fans and spectators, players and officials, and journalists and human rights defenders. The report also identifies particularly vulnerable rights-holder groups impacted throughout the analysis, including indigenous populations, LGBTQ communities, people with disabilities, migrants, women and girls, children. These vulnerable rights-holders have been identified through stakeholder engagement with experts and representatives of these communities in Canada, Mexico, and the United States. Throughout the Independent Context Analysis, vulnerable rights-holder communities are identified where they may be negatively impacted by a lack of legal protections or forms of discrimination.

PROPOSED IMPACT ASSESSMENT METHODOLOGY

In traditional risk assessment, risk factors include both the consequences of an event (its severity) and its probability. In the context of human rights risk, the interpretative guide of the UNGPs insists that severity is the predominant factor; severity of impacts should be judged by their scale, scope, and remediable character. Probability may then be relevant in helping prioritize the order in which potential impacts are addressed in some circumstances. In addition, the UNGPs specifies that a proper due diligence approach should consider actual and potential human rights impacts which are caused by the companies; impacts that companies contributes to; and impacts that are directly linked to companies' operations, products, or services through business relationships, including both contractual and noncontractual relationships. Finally, the UNGPs also insist on the importance of dialogue with potentially affected stakeholders throughout the design, implementation, and review of impact assessment process.

The United bid strategy provides for a comprehensive review of nine salient risks that appear to be comprehensive and robust in terms of considering potential impacts to rights-holders. However, the report provides very little information on the risk-assessment methodology followed to identify salient impacts, in particular the use of impact assessment indicators such as those proposed by the UNGPs: scale, scope, and remediability. The report does not give any indication whether any alternative methodology was used to conduct the salience analysis. It mentions that to prioritize actions with regard to preventing and dealing with negative impacts, the United bid strategy identified the human rights and stakeholders most likely to be impacted by the activities related to the organization and hosting of the 2026 FIFA World Cup.

Despite this lack of information, additional clarification received by the United Bid Committee indicates that a more robust risk assessment and prioritization was used, though not clearly expressed in the bid strategy. That risk assessment and prioritization processes apparently entailed:

- 1. Identification of the total direct and indirect activities of a major sporting tournament, and specifically the FIFA World Cup, including:
- 2. Identification of the key rights-holders who are likely to be affected by these activities
- Identification of the key rights that would likely be impacted and how
- 4. Drafting of a shortlist of rights with a matrix setting out the rights / activities interaction

Furthermore, in clarifying this process, the United Bid Committee explained that in order to identify salient risks, they took into account likelihood, severity, remoteness, and leverage from the tournament;

remediability; and duration of impact. Finally, this list was further vetted by external stakeholders for additional refinement.

This indicates that the committee engaged in the process of identifying potential risks utilizing a comprehensive and consistent mapping of potential risks and impacts across all phases of the Competition using an analysis framework consistent with that articulated by the UNGPs.

Engaging Stakeholders on Human Rights

The level of engagement of stakeholders in the United bid is very good. The United team has implemented a robust engagement of nearly 60 stakeholders from government, academia, and international and local-level NGOs in each of three countries included in the bid. Throughout the report, incorporation of stakeholder feedback in the analysis of potential risks and impacts is evident, and there is a good level of consideration given to vulnerable groups. However, it is not clear how stakeholders were prioritized so as to ensure a robust engagement with those most at risk of being negatively impacted and the most vulnerable.

Quality of the Mapping of the Stakeholders

CATEGORIES OF STAKEHOLDERS CONSIDERED

Stakeholders can be defined as any individual who may affect or be affected by an organization's activities including operations, products, or services. Stakeholders to the FIFA 2026 World Cup are likely to be wide ranging from volunteers and fans participating in the competition to contract workers in the merchandise supply chains. They can also be vocal and influential, such as prominent international human rights NGOs or trade unions, or more vulnerable and not voicing their concerns or even unaware of their rights, such as local communities evicted for construction of infrastructures or migrant workers. Engaging with potentially affected stakeholder groups is essential to ensure the legitimacy, quality, and ultimate effectiveness of the company's approach.

The United bid strategy engaged stakeholders at the community, national, and international levels in order to identify salient risks and create the mitigation strategy across the various stages of the competition.

The United bid strategy mentions that 30 stakeholders were engaged throughout the bid development process, including governmental, academic, and NGO stakeholders. However, upon request, the United Bid Committee provided the full list of 57 stakeholders engaged. Stakeholders included in this longer list represents a diverse and representative sample of stakeholders and rights-holders potentially impacted by the competition.

Stakeholders Engagement as Part of the United Bid								
Based in Canada	Based in Mexico	Based in the United	States	Other				
Privaterra	Azteca Foundation	Human Rights Campaign (HRC)	Danish Institute for Human Rights	World Players Association at UNI Global Union				
Canadian Center for Ethics in Sport	Centro de Análisis e Investicación—FUNDAR	Athlete Ally	Access Now	Building and Wood Workers' International				
Indigenous Sport, Physical Activity and Recreation Council (ISPARC)	CEREAL	Human Rights First	PEN America	Institute for Human Rights and Business (IHRB)				
Egale Canada	Comisión Mexicana de Defensa y Promoción de los Derechos Humanos	Business & Human Rights Resource Center	American Civil Liberties Union (ACLU)	ILO				
AthletesCan	Comunicación e Información de la Mujer AC—CIMAC	Human Rights Watch	UN Women	Oak Foundation				
Canadian Civil Liberties Association (CCLA)	Concepto Total	Accountability Counsel	Embassy of Canada	Human Rights Watch				
National Women	Embajada de EUA en México, Asuntos Educativos y Culturales	International Corporate Accountability Roundtable (ICAR)	Embassy of Mexico					
	Equidad MX	Committee to Protect Journalists (CPI)	U.S. Department of State					
	Heinrich Boell Foundation	Washington Office for Latin America (WOLA)	NYU Stern Business School					
	Instituto para las Mujeres en la Migración AC— IMUMI	Fair Labor Association	TIDES					
	Responsabilidad Social Empresarial	AFL-CIO	Georgetown University					
	Revitaliza Consultores— LEED Consultants	U.S. General Services Administration						
	Sales Boyoli Law firm— Corporate and Labor	International Association of Machinists and Aerospace Workers / Georgetown Law School						
	Solidarity Center	U.S. International Council on Disabilities						
	Televisa Foundation	UNICEF						
	UN Women.org	Open Society Foundation						

IDENTIFICATION OF VULNERABLE GROUPS

Companies are required to give particular attention to the rights and needs of, as well as the challenges faced by, individuals from groups or populations that may be at heightened risk of becoming vulnerable or marginalized, and with due regard to the different risks that may be faced by women and men in particular. This specific identification and engagement of the most vulnerable stakeholders is important because the political and socio-economic context and overall risk context can vary significantly for certain vulnerable groups compared to the majority of the population.

Throughout the report, awareness of vulnerable groups is demonstrated in the analysis, commitments and Strategy. Specifically, the report clearly states that where potentially adverse impacts on the human rights of people belonging to specific groups or populations, the United team has considered other international standards and principles that elaborate on the rights of such individuals, including standards concerning indigenous peoples, migrant workers and their families, national, ethnic and religious minorities, people with disabilities, women, race, LGBTQ, journalists, and human rights defenders. The action plan of the United bid strategy further articulates the potential impacts on each of these vulnerable groups per category of impacts identified (e.g., discrimination, housing rights, etc.), thereby identifying how these vulnerable groups may be affected in different situations.

Although the scope of identified vulnerable groups is comprehensive, it is unclear whether there has been a formal process by which vulnerable groups were mapped, identified, and prioritized.

PRIORITIZATION OF THE STAKEHOLDER ENGAGED

In the literature on stakeholder engagement it is often suggested that companies rely on criteria such as level expertise of stakeholders and their respective influence on success and failure of a given project. However, a robust human rights-based approach requires that the risk stakeholders face of being negatively impacted as well as the severity of the impact must be considered. This allows companies to identify not only the most influential stakeholders but also other affected groups, in particular the most vulnerable. Other criteria can include legitimacy of the stakeholder group, their willingness to engage, and whether they have direct contact to affected and vulnerable groups.

The report explains that working with stakeholders in the process of creating the human rights portion of this bid powerfully demonstrated that through collaboration and shared ownership of the process and results, success and lasting progressive change can be built. While there is clear evidence of a robust level of engagement with a long list of stakeholders, there is no specific comment made about the importance of prioritizing engagement with right-holders that are at risk of being most impacted or are most vulnerable. There is also limited information given about the process of prioritizing and assessing the expertise and influence of these stakeholders and how this was taken into consideration in the engagement strategy.

Quality of the Engagement With Stakeholders

TYPE AND ADEQUACY OF ENGAGEMENT

In the context of the UNGPs, stakeholder engagement refers to an ongoing process of interaction and dialogue between an enterprise and its potentially affected stakeholders that enables the enterprise to hear, understand, and respond to their interests and concerns, including through collaborative approaches. The UNGPs also give some guidance on which forms of engagement are preferred in the

context of human rights due diligence and emphasize that companies need to go beyond a singular event or unilateral communication. In order to meaningfully inform due diligence and mitigation and remediation strategies, stakeholder engagement processes should be inclusive, participatory, accessible, transparent, credible, culturally appropriate, context-specific, and gender-sensitive.

The report articulates a number of ways in which stakeholder engagement was conducted. It notes that the stakeholder engagement process was conducted in line with the AA1000 Stakeholder Engagement Standard. Stakeholder Engagement activities appear to have included one-on-one consultations, consultations with leadership from all candidate host cities, and involvement and collaboration via multistakeholder workshops. In addition, two facilitated multi-stakeholder forums were held in January 2018 in New York and Washington, D.C., with 30 domestic and global human rights organizations and three governments represented. An additional forum was conducted in Mexico City in March 2018. In these forums, stakeholder feedback and proposals on the following subjects was sought:

- » Evaluation of human rights risk assessment
- » Discussion on standards and best practices to address gaps or risks
- » Ongoing due diligence processes
- » Procurement policy
- » Effective grievance mechanisms and best practice
- » Opportunities for human rights legacy, and
- » Next steps and roadmap ahead

However, while these types of interactions seem adequate to prepare for the competition, there is limited supportive documentation that could justify the level of interaction and feedback presented by stakeholders and how that feedback has been incorporated. In addition, it is unclear whether the mechanisms described are adequate to meaningfully engage some of the most vulnerable stakeholders.

ENGAGEMENT WITH VULNERABLE GROUPS

Engaging vulnerable groups may require specific engagement options because they can be extremely poor, illiterate, and not necessarily accustomed to traditional modes of engagement (e.g., workshops, webinars, etc.). In addition, while the UNGPs expect processes that are inclusive, participatory, accessible, transparent, credible, culturally appropriate, context-specific, and gender-sensitive, direct engagement should be prioritized provided it does not endanger people's human rights. In the latter case, reasonable alternatives can be sought in case direct engagement is not possible. Such alternatives can be engagement with representatives of affected groups, human rights experts, trade unions, community organizations, or international organizations. While the United bid documents do not make clear that systematic direct engagement with vulnerable groups took place, their voices are well represented through the stakeholder engagement process.

Examples of stakeholders that may represent the voice of vulnerable groups that were engaged as part of the bid process include:

Canada		Mexico		United States	
Name	Category	Name	Category	Name	Category
Indigenous Sport, Physical Activity & Recreation Council (ISPARC)	Indigenous Rights	Comisión Mexicana de Defensa y Promoción de los Derechos Humanos	Indigenous Communities	Human Rights Campaign	LGBTQ
Egale Canada	LGBTQ	Comunicación e Información de la Mujer AC—CIMAC	Women's Rights	Athlete Ally	LGBTQ
National Women	Women's Rights	Equidad MX	LGBTQ	U.S. International Council on Disabilities	Persons with Disabilities
		Instituto para las Mujeres en la Migración AC— IMUMI	Women's Rights and Migrants	UNICEF	Children's Rights
				UN Women	Women's Rights

Addressing Human Rights Risks

The public commitment and proposal to address human rights risks and remedy potential negative impacts are very good overall and well aligned with expectations set in the UNGPs. In particular, report commits to ongoing due diligence, remediating human rights impacts, providing effective grievance mechanisms, and remaining transparent throughout these processes. The Strategy clearly benefited from a robust level of engagement and input from stakeholder and identifies areas where additional engagement with local stakeholders, such as municipal and city government, is necessary for the purposes of the mitigation strategy.

Quality of the Human Rights Management Systems

ROBUSTNESS OF THE PUBLIC COMMITMENT

The UNGPs explain that as the basis for embedding their responsibility to respect human rights, companies should express their commitment to meet this responsibility through a statement of policy that:

- (a) Is approved at the most senior level of the business enterprise;
- (b) Is informed by relevant internal and/or external expertise;
- (c) Stipulates the enterprise's human rights expectations of personnel, business partners, and other parties directly linked to its operations, products, or services;
- (d) Is publicly available and communicated internally and externally to all personnel, business partners, and other relevant parties;
- (e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.

This public commitment is important in the context of the FIFA World Cup as it sets out expectations to embed human rights considerations in the preparation, hosting, and legacy phases, not only for the football Member Association but also for all potential partners as well as for governments.

The United bid's public commitment articulates a comprehensive policy commitment that is publically available with sign-off from the United Bid Committee and includes the following elements:

- » The United team commits to respecting human rights in all aspects of its work before, during, and after the staging of the 2026 FIFA World Cup, and defines human rights to include those contained in the Universal Declaration of Human Rights ("UDHR"), the International Covenant on Civil and Political Rights ("ICCPR"), the International Covenant on Economic, Social and Cultural Rights ("ICESCR), and the principles set out in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work.
- » The United team further commits to proactively avoiding human rights abuses by the actions of the committee and its business partners, and where impacts are identified, commits to taking measures to mitigate and remediate those impacts where they arise.
- » The United team emphasizes its areas of biggest risk as identified through a due diligence that includes the perspective of external experts and stakeholders, including equal opportunity and inclusivity; child safeguarding; freedom of expression and assembly; labor rights; land acquisition; international travel and movement; privacy rights; and security.
- » Finally, the United team commits to communicate to everyone associated with its bid activities—from the board of directors to human rights stakeholders—the expectations embedded in the commitment, in addition to embedding them in all contracts and policies associated with the Competition.

This detailed commitment fully satisfies all expectations of the UNGPs, but it could be further supported with integration of the following elements in the Strategy going forward:

- » Hierarchy of respect for international human rights principles where local law does offer the same protections as international law
- » Clearly delineated "show-stoppers" and zero-tolerance areas for interactions with business partners
- » Clear governance structure for human rights issues
- » Commitment to continually updating the human rights approach

COMPREHENSIVENESS OF THE DUE DILIGENCE MEASURES PROPOSED

The UNGPs state that in order to identify, prevent, mitigate, and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. This process:

- (a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products, or services by its business relationships;
- (b) Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations;
- (c) Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve.

Through human rights due diligence, the Member Association will identify the information needed to understand the specific human rights risks associated with hosting the FIFA World Cup (through the three phases described in the prior sections) as well as the actions it needs to take to prevent and mitigate them.

The UNGPs states that where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes. Remediation can take a variety of forms: an apology, provisions to ensure negative impacts will not recur, compensation (financial or other, e.g., in case of land acquisition) for the harm, cessation of a particular activity or relationship with a business partner, etc. To ensure adequate remediation is given, it is important to set up effective grievance mechanisms for affected rights-holders

The United bid Human Rights Strategy provides detail on each gap identified across 12 risk areas and as well as the action plan to mitigate and remediate those gaps. Remediation measures take into consideration stakeholder feedback as well as the findings of the Independent Context Analysis and are therefore comprehensive in nature. Each element of the mitigation strategy for the 12 risk areas identified appears sufficient to mitigate the identified risk and can be assessed as having very good quality when compared to the level or risk identified.

The key elements of the mitigation strategy are:

- 1. Embed the commitments articulated in the 2026 bid
- 2. Identify, prevent, and remedy risks at each host city level
- 3. Exercise leverage
- 4. Track, verify, and account for effectiveness of measures taken
- 5. Grievance mechanisms are put into place

These elements are embedded into the mitigation and remediation strategy for each risk identified and therefore create a comprehensive and strong mitigation strategy.

QUALITY OF THE REMEDIATION MEASURES PROPOSED

The UNGPs states that where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes. Remediation can take a variety of forms: an apology, provisions to ensure negative impacts will not recur, compensation (financial or other, e.g., in case of land acquisition) for the harm, cessation of a particular activity or relationship with a business partner, etc. To ensure adequate remediation is given, it is important to set up effective grievance mechanisms for affected rights-holders.

The report outlines the United Bid Committee's proposed approach to implementing grievance mechanisms across all phases of the Competition. The bid committee states that its goal is to create, along with FIFA, grievance mechanisms for all stakeholders that have been negatively impacted by activities related to the competition. The committee commits to prioritize publicizing these mechanisms so that they are known to all, and to ensure trust in their effectiveness. Additionally, the bid committee

commits to work with FIFA to develop a framework to ensure existing mechanisms are aligned with any public or state-based judicial and nonjudicial mechanisms, fortified (as needed), and gaps filled. Grievance mechanisms to fill gaps are expected to be designed to ensure fulfillment of the effectiveness criteria set out in Principle 31 of the UNGPs.

Throughout the United bid strategy and as part of the Action Plan commitments in particular, the role of grievance mechanisms for each of the individual risks identified for remediation and mitigation is emphasized. The detailed action plan for each grievance mechanism responding to a particular risk (e.g., land use, wage and hour, etc.) appear to meet the requirements of Principle 31 of the UNGPs, which require grievance mechanisms to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and developed through engagement and dialogue. While each of these elements are not fully articulated within each subsection of the Action Plan, overall the proposed mechanisms meet these principles.

Quality of the Stakeholders Input in the Human Rights Strategy

STAKEHOLDER INPUT TO DATE

Stakeholder engagement—including with vulnerable rights-holder groups—is essential to identify impacts through the three phases of the FIFA World Cup and to define mitigation measures effectively. This is also an important dimension to guarantee that the actions proposed by the Member Association are legitimate and credible.

The report makes a general comment that the assessment of risks corresponding to activities directly or indirectly associated with the 2026 FIFA World Cup were based on the information received, and consultation with over 60 human rights experts and stakeholders in the three countries and worldwide. It then further articulates a number of ways in which stakeholder engagement was conducted and input received. It notes that the stakeholder engagement process was conducted in line with the AA1000 Stakeholder Engagement Standard. Stakeholder Engagement activities appear to have included one-on-one consultations, consultations with leadership from all candidate host cities, and involvement and collaboration via multi-stakeholder workshops as well as two facilitated multi-stakeholder forums.

In addition, the bid documents mention that the outputs of the stakeholder engagement process included a refined list of risk areas for the national context for all three countries; specific information regarding risks, existing due diligence processes, and grievance mechanisms in candidate host cities; and an assessment of risks and proposals subsequently incorporated into the Human Rights Strategy.

However, the report is lacking supportive document (e.g., minutes) that would provide further evidence of the level of interaction and feedback presented by stakeholders and how that feedback has been incorporated.

FORSEEN STAKEHOLDER INPUT

Beyond identification of salient human rights risks, stakeholders' input can help define innovative solutions to address negative human rights impacts as well as promote human rights through the competition. Continuous engagement will also be essential to legitimize the approach the Member Association will build over the next eight years.

The strategy makes clear the intention of the bid committee to continue the integration of stakeholder engagement into the governance, strategy, and operational processes of United bid 2026, with clearly defined roles and responsibilities, including the design and establishment of relevant and appropriate grievance mechanisms, the creation of policies and processes to address risks to potentially affected groups, training to build capacity to implement policies and processes—and assistance with monitoring of and adherence to human rights standards on an ongoing basis.

This demonstrates a robust commitment to including the stakeholder voice throughout the stages of the Competition and into the mitigation and remediation effort, an important step beyond stakeholder engagement efforts at the outset.

Conclusions

FIFA set an important milestone by including human rights responsibilities in article 3 of its statutes and by developing human rights requirements for the 2026 Football World Cup.

This report is intended to help the FIFA Council and Congress to take human rights considerations into account when allocating the 2026 Football World Cup, alongside other criteria such as infrastructural and commercial potential. In line with the UN Guiding Principles on Business and Human Rights, we have addressed human rights questions in our evaluation mainly through the narrow lens of preventing negative impacts (the "Do No Harm" approach). Beyond this, the bid team may voluntarily commit to actively promoting certain human rights (the "Do Good" approach), using the FIFA Competition as an opportunity to enhance or further a culture of human rights in host countries.

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