



MOORE STEPHENS

UK Sport
Special review – British Cycling

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1 Executive Summary

- 1.1 British Cycling is one of the world's leading national governing bodies and oversees all forms of cycling in Britain. British Cycling has set the standard by which elite sporting success in the UK is measured with unparalleled Olympic, Paralympic and major championships success, cementing its status as one of the strongest nations in competitive cycling.
- 1.2 Given the high visibility of British Cycling, it is pivotal that it operates in an ethical and transparent manner, with good governance enforced through robust policies, procedures and with proportionate controls in place.
- 1.3 In April 2017, British Cycling and UK Sport agreed to carry out an audit based upon allegations outside of the scope of the Cycling Independent Review. To this end, UK Sport commissioned a special review of British Cycling to consider these allegations. This review has been conducted with the full co-operation and assistance of British Cycling.

Summary of Findings

- 1.4 There is evidence that there have been a number of instances where controls and/or policies have failed to be correctly applied. However, we have found no evidence of fraud or corruption, or misuse of UK Sport funds.
- 1.5 In addition, it is evident that British Cycling is now in a very different place to where it was in 2010, having to evolve rapidly both in terms of size and visibility. This expansion has resulted in playing 'catch up' in terms of governance, policies and procedures.
- 1.6 There is a clear demonstration of this positive shift with a turnover of senior management, introduction of new financial systems and a number of key policies, albeit in draft.
- 1.7 To facilitate this migration, it is important to address any legacy cultural issues through training and development, and ensure policies are robust and map across to others to enhance robust governance.
- 1.8 Fourteen recommendations have been made (please see summary of recommendations at Section 6) that, if acted upon, will help British Cycling improve its culture and processes to enhance and better protect its reputation, as well as lower the risk of potential fraud.

2 Audit objective

- 2.1 To provide assurance as to whether there was any evidence for the period 2010 to date, if practicable, of:
- any incidents where conflicts of interest have not been appropriately managed that may have led to either a) an athlete being inappropriately selected/de-selected, or b) friends/family of World Class Programme (WCP) leadership being employed by British Cycling;
 - any incidents of WCP assets/equipment financed using public money being sold for personal gain or not able to be accounted for;
 - any incidents of abuse of public funds, specifically in relation to gifts and hospitality, expenses, purchasing cards, fleet/vehicles and other alleged unwarranted spend (i.e. [REDACTED] etc.); and
 - provide assurance on the reasonableness of the financial reporting to UK Sport in terms of the split between the Olympic and Paralympic programme.

3 Scope of audit

- 3.1 Some issues have already been investigated by British Cycling and we sought to understand the extent of this and information gathered as a starting point for the work. British Cycling's external auditors reviewed some areas such as asset controls last year which were also taken into consideration. We completed the following tasks:
- Investigated and reported on any specific instances identified in relation to the above (2.1).
 - reviewed the controls and procedures around the above areas to provide assurance around the risk of such an incident occurring, and made recommendations were appropriate to strengthen controls/procedures;
 - provided assurance about the processes/procedures where any internal reviews into irregularities have been commissioned;
 - provided assurance on the general controls to prevent the misuse of World Class Programme funding in relation to the above; and
 - reviewed the quality/accessibility of British Cycling's whistleblowing policy and related procedures against relevant best practice guidelines.
- 3.2 There have been several allegations made in connection with British Cycling employees being diverted away from World Class Programme work onto personal matters, such as the fitting of bikes for friends and associates and redecoration of homes. It was agreed that this is outside scope at present, given the requirement to interview people outside of Finance and HR, combined with the lack of auditable evidence (for example timesheets). However, we have made comment on our observations of the reasonableness of controls and supervision British Cycling has in place to prevent or at least reduce such occurrences happening.

4 Findings

Financial Controls

- 4.1 Previously, British Cycling used different accounting systems for reporting on Sport England and UK Sport interventions (Microsoft Dynamic for the Participation & Governance and SAGE for GB Cycling Team). In January 2017, British Cycling moved to a single system for reporting improving efficiency, though still keeping two separate ledgers, ensuring transparency and maintaining an audit trail. Spending is clearly detailed and is allocated to specific cost centres, reducing the risk of fraud and co-mingling of funds. Furthermore, Finance holds regular meetings with the respective heads of department to discuss their actual position against their forecast.
- 4.2 British Cycling produces management accounts on a monthly basis, with financial reports produced for the Audit and Assurance Committee and Board meetings. Reports include the key information we would expect to see to inform management at both the detailed operational level and the more summarised Board level.
- 4.3 There are sufficient financial controls in place to reduce the risk of fraud and there is a clear split between activities facilitating a clear audit trail and easy identification of transfers, for example between codes and programmes such as Olympic and Paralympic.

Conflicts of Interest (general)

- 4.4 No evidence of fraud or corruption was identified as arising from failing to declare conflicts of interest. However, we identified several issues requiring improvement to bring policies and processes into line with current best practice.
- 4.5 We reviewed British Cycling's Conflict of Interest Policy, which was last reviewed in March 2014. Our review of the policy concluded that the policy falls short of industry best practice. Additionally, the policy is subject to a two-year review cycle which is therefore overdue.

Recommendation 1

It is recommended that British Cycling reviews the Conflicts of Interest Policy to bring it into line with industry standards.

- 4.6 Twenty-three employee declarations of conflicts of interest were seen (dated 2016/17), along with the supporting Excel spreadsheet. Of these, ten had not been countersigned by a member of the Senior Management Team.

Recommendation 2

It is recommended that all employee declarations of conflicts of interest (including 'nil' returns) are checked and accepted (or otherwise) by a member of senior management, and a clear audit trail retained. The spreadsheet should be circulated to the Board on a regular basis.

- 4.7 Declarations of conflicts of interest are obtained upon joining British Cycling. Previously, these were held on individuals' HR files; however they have recently been collated into a more easily interrogated format by way of spreadsheet. At present, there is no annual refresher, nor any specific declaration made at the outset of any new project/initiative.

Recommendation 3

It is recommended that an annual declaration of Conflicts of Interest should be made as part of the Annual Job Appraisal process.

Recommendation 4

It is recommended that all staff working on any new key projects/procurements/sponsorships etc. should be asked for declarations of any Conflicts of Interest at the outset. 'Nil' declarations should be made where there are none, with both positive and negative declarations recorded in the relevant file and updated on the general spreadsheet.

Allegation - employment of family members

- 4.8 The People Director, offered to carry out an investigation & speak with any relevant people regarding the alleged employment (outside of normal HR processes) of close family members. The People Director concluded based on this process that a close relative of a member of staff had been employed outside of the recruitment policy in place at the time. It was further concluded that this was paid work and that the person in question had worked a total of 20 days and is no longer employed.

Recommendation 5

It is recommended that the new standardised recruitment policy now implemented is adhered to, with appropriate sign-off by HR and other relevant parties.

Conflicts of Interest (in relation to athlete selection and de-selection)

- 4.9 In a meeting with Moore Stephens on 27 April 2017, the Programmes Director, explained the athlete selection and de-selection process and how conflicts of interest are handled. He stated that all Selection and De-Selection Panel Members are asked to declare any conflicts of interest for each round. Any positive declaration is reviewed by a member of the Senior Management Team, or the Performance Director, and has the 'final call'. The Programmes Director is not aware if any 'nil' declarations are checked for veracity.
- 4.10 By way of example, in one case due to a family relationship and conflict of interest, one member of staff is not allowed to coach a close relative. The Director stated that whilst there is no flow-chart or Standard Operating Procedure for such, each is dealt with on a case-by case basis. When asked if he was aware of any current (or had been made aware of any previous) issues of conflicts of interest, particularly in relation to Selection and De-Selection, he stated "No". The Programmes Director has been in post for three years.
- 4.11 No other members of British Cycling we met with were aware of any issues. No issues identified.

Allegation - UK Sport funded equipment stolen and sold for personal gain

- 4.12 Allegations were made that equipment, purchased by British Cycling, was being sold by various individuals for personal gain. Many of these allegations are very general in nature and do not provide sufficient information to be acted upon. Although, one specific instance has been investigated by the Chief Operating Officer and an HR Manager in April 2016 (who no longer works at British Cycling). This was an allegation that an employee had been involved in the sale of allegedly stolen GB kit.
- 4.13 That investigation concluded that there was no evidence to substantiate the allegation that UK Sport funded equipment had been stolen and sold for personal gain by an employee of British Cycling. It also concluded that all UK Sport funded equipment could be accounted for however it was identified that the controls surrounding the return and disposals of free issue equipment are weak. British Cycling requested haysmacintyre perform an audit on fixed assets – see fixed assets audit section below.
- 4.14 An asset verification exercise was undertaken to verify that all UK Sport funded items of equipment could be accounted for. These assets are now also subject to a quarterly stocktake. No issues found (see also Fixed Assets Audit).

Recommendation 6

It is recommended that British Cycling develops a standardised methodology for recording and retaining all evidence and actions taken during an investigation. Should an investigation lead to a criminal prosecution (or be drawn upon as part of any HR appeal procedures), all material obtained in the course of an investigation will need consideration in order to assess its relevance to the investigation, plus both gathered and secured lawfully. In addition, interview notes should be signed by all parties present to prevent any future accusations of documentation being tampered with and a copy given to the person being interviewed at the end of the interview. Finish times should also be recorded. The file should contain details of timeline and actions taken.

Recommendation 7

Given the high profile and public interest in British Cycling, it is recommended that where appropriate, should any future serious allegations be received, consideration should be given as to whether or not the investigation is conducted by a third party organisation, to prevent any accusations (albeit unwarranted) of conflict or cover up.

Fixed Assets Audit

- 4.15 British Cycling's external auditors, haysmacintyre conducted an audit into the fixed assets. This highlighted a number of general weaknesses, plus specific ones in relation to UK Sport equipment, resulting in fourteen recommendations.
- 4.16 Of note, it was identified by haysmacintyre that British Cycling did not periodically perform stock-takes or reconciliations to the stock spreadsheets and the Cyber till system (used for accounting of stock) was not being used to its full potential. It was also highlighted that stock items were not scanned into the Cyber till when received, however they were scanned out when assigned to riders.
- 4.17 Since the report's issue, British Cycling now performs a quarterly stock-check and a full-time member of staff is being recruited to ensure assets are registered, stored, tracked and disposed of appropriately. No concerns were identified.
- 4.18 The Head of Finance explained that the remaining recommendations have yet to be actioned. British Cycling is currently seeking to employ an individual solely responsible for managing stock. This issue is a standing agenda item for the Audit and Assurance Committee.

Recommendation 8

It is recommended that the remainder of the recommendations made in relation to the haysmacintyre report are addressed fully, and as soon as possible.

- 4.19 Similar issues were identified with regards to free issue stock. It was confirmed that as part of riders' contracts, they are required to return free issue stock at the end of the year. It was confirmed by management, that this has been historically difficult.

Recommendation 9

It is recommended that British Cycling reviews the process of returning free kit and the issue of new kit.

Allegation - UK Sport paid for [REDACTED]

- 4.20 It was alleged that UK Sport monies were used to pay for [REDACTED] for a member of staff. With cooperation from British Cycling, we were provided with invoices for [REDACTED] undertaken. It should be noted that [REDACTED] falls outside of British Cycling's Expenses Policy.
- 4.21 It was confirmed by Finance that the invoices were sent directly to Finance whereby they were subsequently queried and forwarded to the Chief Operating Officer (COO) for approval. The invoices

were approved by the COO on the understanding that the member of staff would pay off the balance over time. This was evidenced in an email from the COO to the Finance Assistant.

4.22 However, when repayment was requested, the member of staff refused to make repayment as s/he was of the opinion that [REDACTED] should have been covered by British Cycling. Given that an agreement could not be reached, the Chief Executive approved the cost to come out of the revenue generated British Cycling (not UK Sport) as an exceptional expenditure.

4.23 In this instance the allegation is practically substantiated, however there is no proven instance of fraud, as the evidence and facts do not indicate that the member of staff acted dishonestly. British Cycling did agree to pay the costs of [REDACTED] however, this was paid using British Cycling generated revenue, not UK Sport funds.

4.24 No issues in relation to UK Sport funding identified.

Recommendation 10

It is recommended that in the event of such an issue arising in the future, British Cycling require up-front agreement before expenditure is incurred and should enforce recovery if not volunteered. In order to do this, new contracts of employment should contain a clause stating that any monies owing to British Cycling will be netted off any final payments of salary/settlement due.

Allegation – Unauthorised funding of university courses paid for by UK Sport

4.25 It was alleged that a member of staff undertook a three-year university course paid for by UK Sport without authorisation.

4.26 Evidence has been seen of invoices from the educational establishment in question in relation to a BSc Hon Physiotherapy 1 course. The initial invoice dated 2014 was authorised by only one member of staff; however, the ones dated 2015 and 2016 have been signed by the same member of staff and countersigned by the Chief Operating Officer and the Head of Performance Support, as well as the member of staff's line-manager) and have been paid for out of British Cycling funds.

4.27 There is no suggestion that the course was not appropriate for the member of staff to attend. There are other staff at British Cycling who also undertake similar further education courses as part of their Learning and Development.

4.28 No issues identified.

Expenses and company credit cards

4.29 We reviewed a random sample of nine corporate credit card statements. Card holders are required to provide receipts to evidence their spending. Overall there is clear evidence that these are checked and the amount allocated to the relevant cost centre.

4.30 Our review highlighted two transactions covering a combined cost of GBP 780 dating back to 2011 (GBP 183) and 2014.(GBP 597)

4.31 Given the date of the 2011 transaction, it would be disproportionate and difficult to investigate further. However, there are clear processes in place now to ensure all purchases are understood and coded/authorised appropriately. In relation to the 2014 issue, it is believed that these relate to hospitality. However, given the absence of a Gifts and Hospitality Register, it is difficult to assess the appropriateness of this transaction.

Recommendation 11

It is recommended that a Gifts and Hospitality Register is created, regularly checked and maintained by either Corporate Services or Finance. This should contain 'Given', 'Received' and 'Declined' entries.

- 4.32 Apart from the above two occasions, evidence has been seen where personal expenses incurred by staff have been invoiced and repayments made.

Allegation - Fleet

- 4.33 Allegations have been made that cars were lent to the Australian Masters Team and that 'big cars' are being purchased with UK Sport funds. The fleet is controlled by the Logistics Department and controlled through vehicle logs. Pool cars are also similarly controlled and keys are kept by the Logistics Department. British Cycling is not aware of any misuse in relation to the fleet.
- 4.34 Fleet is overseen by Corporate Services and Finance. Drivers have to prove identity and driving details for insurance etc. and all purchases are made through Finance. There are adequate segregations of duty in place.
- 4.35 No issues identified.

Whistleblowing

- 4.36 We reviewed British Cycling's Disclosure Policy last issued in October 2015. Our review concluded that it falls short of industry best practice. For example, the policy fails to make adequate reference to 'protected disclosures' whereby a whistleblower will be provided statutory protection from unfair dismissal for making a protected disclosure. The title of the policy should also be re-considered as 'disclosure' has connotations in relation to the release of information gathered in an investigation to legal advisors and defence counsel. It may be that the phrase 'reporting concerns' or the word 'whistleblowing' are more suitable and better understood.
- 4.37 Implementing a robust Whistleblowing Policy encourages a culture of openness, where concerns are reported early, which makes it easier for the organisation to address concerns and potentially avoid financial loss, reputational damage or external disclosures.

Recommendation 12

It is recommended that British Cycling reviews and promotes the Disclosure Policy in order to meet industry best practice.

Misuse of time

- 4.38 Given the loose nature and sensitivity of allegations made in relation to staff servicing a member of staff's vehicle motorcycle and decorating of his/her house (presumably in work time), no enquiries were made by Moore Stephens. The People Director, offered to investigate and where appropriate speak with the relevant people and revert with his findings/observations/evidence. The People Director's investigation confirmed a motorcycle was held in the Great Britain Cycling Team Stores area for a period of months. Some work was carried out on the motorcycle by one of the mechanics, however this work was "after hours" with the exception of the plug in of a trickle-charger (which would have taken only a few minutes).
- 4.39 In relation to the allegations of decorating a house, whilst some indications suggested work was carried out during office hours, the evidence suggested that this work was actually carried out over the course of two Saturdays and that the employees concerned received a crate of beer as thanks and were happy to help.
- 4.40 The investigation shows that doors being brought into GBCT by the Stores people and then stripped by people outside of GBCT (but with the doors being delivered to them in the van on the way home by one of the GBCT team members).

Other Observations

- 4.41 It is clear that British Cycling is in a very different place to where it was in 2010 and has had to evolve rapidly both in terms of size and visibility. This expansion has resulted in playing 'catch up' in terms of governance, policies and procedures.
- 4.42 There is a clear demonstration of this shift with a turnover of Senior Management, introduction of new financial systems and a number of key policies in draft.
- 4.43 To facilitate this migration, it is important to address any legacy cultural issues through training and development, and ensure policies are robust and map with other to enhance robust governance.

Recommendation 13

It is recommended that all key policies are reviewed (using specialist expertise where required) to ensure they are up-to-date and map with each other. It is proposed that this includes the Anti-Bribery policy, a separate Gifts & Hospitality policy, Disclosure (whistleblowing/raising concerns) policy, Anti-Fraud policy, Expenses policy and the Conflicts of Interest policy.

Recommendation 14

Given the nature of previous allegations and the high visibility and reputational risks to British Cycling, it is recommended that staff receive training on Ethical Standards and Fraud Awareness to inform them of the relevant policies, risks, what to look out for and how to report concerns *via* the whistleblowing process.

5 Recommendations

Rec Number	Recommendation	Management response, responsible officer and implementation date	Management comments
1	It is recommended that British Cycling reviews the Conflicts of Interest Policy to bring it in line with best practice.	<p>Accepted or Rejected:</p> <p>Responsible Officer:</p> <p>Management Response:</p> <p>Implementation Date:</p>	<p>Accepted</p> <p>People Director</p> <p>Current policy to be reviewed</p> <p>End of September 2017</p>
2	It is recommended that all Employee Declarations of Conflicts of Interest (including 'nil' returns) are checked and accepted (or otherwise) by a member of Senior Management, and a clear audit trail retained. The spreadsheet should be circulated to the Board on a regular basis	<p>Accepted or Rejected:</p> <p>Responsible Officer:</p> <p>Management Response:</p> <p>Implementation Date:</p>	<p>Accepted</p> <p>People Director</p> <p>Will utilise new on line HR system</p> <p>End of September 2017</p>
3	It is recommended that an annual declaration of Conflicts of Interest should be made as part of the Annual Job Appraisal process.	<p>Accepted or Rejected:</p> <p>Responsible Officer:</p> <p>Management Response:</p> <p>Implementation Date:</p>	<p>Accepted</p> <p>People Director</p> <p>To be implemented within appraisal cycle at mid-year review</p> <p>End of October 2017</p>

4	It is recommended that all staff working on any new key projects/procurements/sponsorships etc. should be asked for declarations of any Conflicts of Interest at the outset. 'Nil' declarations should be made where there are none, with both positive and negative declarations recorded in the relevant file and updated on the general spreadsheet.	Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:	Accepted People Director New conflict of interest policy will incorporate End of September 2017
5	It is recommended that the new standardised recruitment policy now implemented is adhered to, with appropriate sign-off by HR and other relevant parties.	Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:	Accepted People Director Pilot implemented Q1 2017. To be formally approved by the board in June 2017. End of June 2017
6	It is recommended that British Cycling develops a standardised methodology for recording and retaining all evidence and actions taken during an investigation. Should an investigation lead to a criminal prosecution (or be drawn upon as part of any HR appeal procedures), all material obtained in the course of an investigation will need consideration in order to assess its relevance to the investigation, plus both gathered and secured lawfully. In addition, Interview Notes should be signed by all parties present to prevent any future accusations of documentation being tampered with and a copy given to the person being interviewed at the end of the interview. Finish times should	Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:	Accepted People Director Pilot implemented Q1 2017. To be formally approved by the board in June 2017. End of June 2017

	also be recorded. The file should contain details of timeline and actions taken etc.		
7	Given the high profile and public interest in British Cycling, it is recommended that where appropriate, should any future serious allegations be received, consideration should be given as to whether or not the investigation is conducted by a third party organisation, to prevent any accusations (albeit unwarranted) of conflict or cover up.	Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:	Accepted ELT Any serious allegations will be considered by the ELT Ongoing
8	It is recommended that the remainder of the haysmacintyre report is addressed fully, and as soon as possible.	Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:	Accepted COO A new stock controller to be recruited and recommendations addressed December 2017
9	It is recommended that British Cycling reviews the process of returning free kit and the issue of new kit, in order to improve compliance,	Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:	Accepted COO, PD Process of reviewing kit to be reviewed December 2017

<p>10</p>	<p>It is recommended that in the event of such an issue arising in the future, British Cycling require up-front agreement before expenditure is incurred and should enforce recovery if not volunteered. In order to do this, new contracts of employment should contain a clause stating that any monies owing to British Cycling will be netted off any final payments of salary/settlement due.</p>	<p>Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:</p>	<p>Accepted People Director In place for all new contracts in 2017 including ELT and OMT. Will execute contract change for all other staff. December 2017</p>
<p>11</p>	<p>It is recommended that a Gifts and Hospitality Register is created, regularly checked and maintained by either Corporate Services or Finance. This should contain 'Given', 'Received' and 'Declined' entries.</p>	<p>Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:</p>	<p>Accepted COO Register to be created End of September 2017</p>
<p>12</p>	<p>It is recommended that British Cycling reviews and promotes the Disclosure Policy in order to meet industry best practice.</p>	<p>Accepted or Rejected: Responsible Officer: Management Response: Implementation Date:</p>	<p>Accepted People Director Review best practice and revise policy End of September 2017</p>
<p>13</p>	<p>It is recommended that all key policies are reviewed (using specialist expertise where required) to ensure they are up-to-date and map with each other. It is proposed that this includes the Anti-Bribery policy, a separate Gifts & Hospitality policy, Disclosure (whistleblowing/raising concerns) policy, Anti-Fraud policy, Expenses policy and the Conflicts of Interest policy.</p>	<p>Accepted or Rejected: Responsible Officer: Management Response:</p>	<p>Accepted COO, People Director All key policies to be reviewed</p>

		Implementation Date:	End of September 2017
14	Given the nature of previous allegations and the high visibility and reputational risks to British Cycling, it is recommended that staff receive an Ethical Standards and Fraud Awareness training course to inform them of the relevant policies, risks, what to look out for and how to report concerns <i>via</i> the whistleblowing process.	Accepted or Rejected:	Accepted
		Responsible Officer:	COO, People Director
		Management Response:	Staff training to be rolled out once revised policies approved
		Implementation Date:	End of December 2017

6 Documentation/evidence reviewed

- Bribery Policy (Ref P34)
- Conflict of Interest (Ref P30)
- Conflicts of interest Employee Declarations and supporting Excel spreadsheet
- Disclosure Policy (Ref P25)
- Excel spreadsheet of all casualties from 1999 to date
- Excel spreadsheet expenses April 2010 – December 2016
- Excel spreadsheet GBCT credit card activity 01/04.2010 to 09/12/2016
- Excel spreadsheet of Rider Pathway participants May 1997 – April 2017
- Expenses Policy (Ref P27)
- Fraud Policy (Ref P31)
- Invoices (various) [REDACTED]
- Invoices (various) from Educational establishment
- Invoices in relation to re-imburement of personal items purchased on BC corporate card
- Investigation undertaken by British Cycling into stolen GB kit documentation (screenshots, interview notes, emails and letters)
- List of employees (2010 – date)
- Deloitte report - Team Sky/WCP 16 March 2011
- Grant Thornton - Key Financial Controls review (last updated 8 May 2015)
- haysmacintyre draft audit findings report 31 March 2016
- FAME
- Companies House
- LinkedIn
- Facebook
- Twitter
- Search engines - Google and Carrot2
- Interview Notes compiled by the People Director

7 Meetings held (British Cycling)

Name	Job title	Email address
[REDACTED]	[REDACTED]	[REDACTED]

Moore Stephens would like to thank all British Cycling staff for their help and co-operation in this review.