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| UK SPORT STRATEGY AND BUSINESS ENABLING | VERSION DATE: September 2025 |
| POLICY COUNTER FRAUD, BRIBERY AND CORRUPTION | ISSUE DATE: September 2025 |
| LEAD PERSONS GENERAL COUNSEL | NEXT REVIEW DATE: September 2026 |

COUNTER FRAUD, BRIBERY AND CORRUPTION POLICY

1. Statement of Intent

"As UK Sport's Accounting Officer, I am responsible for ensuring that we manage our resources responsibly and conduct our business in an ethical and transparent manner.

As an organisation and as a High Performance System, we will not tolerate fraud. Fraud undermines integrity and prevents precious resources from being prioritised to where they are needed most. We will take steps to minimise fraud, we will find fraud where it exists and we will respond.

Our approach has the full support of our Board and the Group Audit & Risk Committee (GARC), but its success depends on the vigilance, integrity, and commitment of all staff. Together, we can protect UK Sport from these threats and uphold the values we stand for".

Sally Munday, CEO, UK Sport

2. Policy Statement

- 2.1. UK Sport is committed to maintaining an open, honest and ethical culture in all of our operations. We adopt a zero-tolerance approach to fraud, bribery and corruption and are dedicated to safeguarding public funds and resources entrusted to us by ensuring they are used effectively and for their intended purpose.
- 2.2. To achieve this, UK Sport has implemented a risk-based approach encompassing robust prevention and deterrence measures, effective detection capabilities, accurate measurement of losses, thorough investigations, and appropriate sanctions against those found to be involved in wrongdoing.

3. Introduction

- 3.1. As a strategic investor of public funds into high-performance sport, UK Sport is responsible for investing and managing public funds with the highest standards of integrity and accountability.
- 3.2. Fraud, bribery and corruption pose significant threats to our reputation, financial stability, and ability to achieve our Strategic Plan 2021-31. Failure to implement effective measures can reduce the level of essential resources available to the sporting system and undermine public trust.

3.3. This policy sets out our commitment and approach to managing the risk of fraud, bribery and corruption.

3.4. The purpose of this policy is to:

3.4.1. Clearly articulate our firm stance against all forms of fraud, bribery and corruption.

3.4.2. Establish a comprehensive approach for managing the risk of fraud, bribery and corruption.

3.4.3. Define the responsibilities of all individuals associated with UK Sport in preventing, detecting and reporting suspicious activities.

3.4.4. Outline the procedures for investigating fraud, bribery and corruption.

3.4.5. Demonstrate our compliance with all relevant legislation and best practice guidance and commitment to undertake all mandatory counter fraud processes.

3.5. This policy should be read in conjunction with our Counter Fraud Strategy 2025-29, Counter Fraud, Bribery and Corruption Response Plan, Delegated Authority Policy, Travel and Expenses Policy, Conflict of Interest Policy, Gifts and Hospitality Policy, Whistleblowing Policy and Procurement Policy and Procedure.

4. Definitions

4.1. Fraud - Fraud is a wrongful or criminal deception intending to result in personal or financial gain. The Fraud Act 2006 created a general offence of fraud and introduced three ways of committing it, namely:

- Fraud by false representation;
- Fraud by failure to disclose information when there is a legal duty to do so; and
- Fraud by abuse of position.

In each case:

- A person's conduct must be dishonest;
- Their intention must be to make a gain; or cause a loss or the risk of a loss to another.
- No gain or loss need actually have been made.
- The maximum sentence is 10 years' imprisonment.

Where the "person" in breach of the Act is a legal person (that is, a body corporate), those involved in its management who have consented to or connived in the offence are also guilty of the offence.

4.2. Bribery – Bribery is 'an inducement or reward offered, promised or provided to someone to gain personal, commercial, regulatory or contractual advantage on behalf of oneself or another'.

Under the Bribery Act 2010 it is illegal to:

- pay or offer to pay a bribe;
- receive or agree to receive a bribe;
- bribe a foreign public official;
- fail to have adequate procedures in place to prevent bribery.

A bribe includes financial gain or other advantages such as gifts and hospitality, meals, entertainment or anything else of value or advantage. An offence under the Bribery Act carries criminal penalties for individuals and organisations. For individuals, a maximum prison sentence of 10 years and/or an unlimited fine can be imposed.

It does not matter whether the act is done directly or indirectly or whether the bribery occurs in the UK or abroad.

- 4.3. Corruption - Corruption is the deliberate misuse of a person's position for direct or indirect personal gain. Corruption includes offering, giving, requesting or accepting a bribe or reward, which influences the individual's actions or the action of someone else.

5. Who can be involved in fraud, bribery and corruption?

- 5.1. Fraud, bribery and corruption may be committed by anyone, including any of our staff, Board members or external parties such as our suppliers/contractors, agents authorised to act on our behalf (e.g. lawyers, accountants etc.) and bodies we fund, such as National Governing Bodies' (NGBs) and athletes.

6. Standards of Expected Behaviour

- 6.1. Our position is simple: we conduct our business with integrity, honesty, objectivity, impartiality and role-model these behaviours to the wider sporting system¹.
- 6.2. We are committed to protecting public resources, revenue, assets and information from any attempt by anyone to gain any benefit by fraud, bribery and corruption. We will thoroughly investigate any report of fraud, bribery and corruption. All decision making at UK Sport adheres strictly to the principles of fairness, openness, equal treatment and non-discrimination.
- 6.3. We will not be a party to bribery or corruption in any form and maintain a zero-tolerance approach to fraud, bribery and corruption by our staff and expect the same of our external partners and third-party representatives.

7. Roles and Responsibilities

- 7.1. Executive Board – The Executive Board will:
- 7.1.1. have discussions on the nature of the fraud, bribery and corruption risk facing the organisation and the measures being taken to mitigate this risk;
 - 7.1.2. review and approve the organisation's Counter Fraud, Bribery and Corruption Strategy.
- 7.2. Group Audit and Risk Committee (GARC) – The GARC will:
- 7.2.1. consider and discuss updates, incidents, and emerging areas of risk to ensure appropriate oversight and response in accordance with the organisation's Counter Fraud, Bribery and Corruption Strategy.
 - 7.2.2. review key documentation including but not limited to the Counter Fraud, Bribery and Corruption Strategy, Policy and Action Plan.

¹ This expected behaviour aligns with the standards set out on page 36, paragraph 4.9.3, of HM Treasury Managing Public Money May 2023 and the values set out in the Civil Service Code.

7.3. Director of Strategy and Business Enabling (DS&BE) - The DS&BE is the accountable board member for counter fraud within UK Sport and will ensure UK Sport is managing the risk of fraud, bribery and corruption. They will:

- 7.3.1. ensure that the GARC, Board and CEO are aware of significant fraud incidents and risks and be accountable for UK Sport's performance in countering fraud, bribery and corruption.
- 7.3.2. ensure the GARC and Board have discussions on the nature of the fraud, bribery and corruption risks facing the organisation and the measures being taken to mitigate this risk.
- 7.3.3. ensure the organisation has the resources, skills and capability to deliver its Counter Fraud Strategy.
- 7.3.4. ensure the organisation has clear lines of accountability for fraud risk and loss across all levels, including a senior officer accountable for counter fraud (see below).
- 7.3.5. Determine the appropriate course of action following notification of incidents of fraud, bribery and corruption where the potential financial impact, risk of reputational damage and compromise to the integrity of operations are high.

7.4. General Counsel (Counter Fraud Functional Lead) - The General Counsel is the senior officer accountable for counter fraud and accountable to the DS&BE for the day-to-day management of fraud, bribery and corruption risk. They will:

- 7.4.1. work with their team to champion counter fraud across the organisation, ensuring that expectations are understood and functional standard is met.
- 7.4.2. devise, manage and implement the organisation's Counter Fraud Strategy.
- 7.4.3. be responsible for developing capability within the organisation, and ensure that staff have the skills and capability to deliver the organisation's Counter Fraud, Bribery and Corruption Policy, Response Plan and Strategy.
- 7.4.4. maintain a detailed understanding of the fraud, bribery and corruption risks that the organisation faces.
- 7.4.5. determine the appropriate course of action following notification of incidents of fraud, bribery and corruption where the potential financial impact, risk of reputational damage and compromise to the integrity of operations are low.

7.5. 'Head of' Leadership Team – Heads of have a responsibility to:

- 7.5.1. ensure that there is awareness of this policy within their team.
- 7.5.2. support the importance of our counter fraud activity and treat any suspicions or actual fraud raised with them with seriousness by following the Counter Fraud Response Plan.
- 7.5.3. assess fraud risks in the areas they are responsible for, liaise with the legal team to ensure that adequate controls are in place (and included within the annual Action Plan) and ensure that they undertake regular reviews and tests of these controls.

7.6. Counter Fraud Champions – The Counter Fraud Champions have a responsibility to:

- 7.6.1. assist the General Counsel day-to-day management of fraud, bribery and corruption risk.
- 7.6.2. promote and raise awareness of fraud, bribery and corruption risks, ensuring that staff and stakeholders understand their responsibilities and recognise potential threats;
- 7.6.3. inform and support process improvements, acting as a catalyst to drive positive cultural change across the organisation towards a zero-tolerance approach to fraud, bribery and corruption.

7.7. All employees and contractors - Everyone in UK Sport has a responsibility to act with integrity at all times. This includes:

- 7.7.1. acting with propriety in the handling of public funds, resources, assets, and information.
- 7.7.2. being alert to unusual behaviours, events or incidents that could be indicators of fraud.
- 7.7.3. speaking out and reporting suspicions in line with the Counter Fraud Response Plan.

7.8. Everyone at UK Sport shall undertake relevant fraud, bribery and corruption training as required and partake in risk assessments where required.

8. What are indicators of fraud, bribery and corruption?

8.1. Common indicators (albeit that some in isolation may not be harmful) of fraud, bribery and corruption include, but are not limited to, those listed below:

8.2. Payments:

- 8.2.1. for abnormal amounts (e.g. high commissions or requests for high cash payments);
- 8.2.2. made in an unusual way, (e.g. what would normally be a single payment is made in stages, through a bank account never previously used, or in a currency or via a country which has no connection with the transaction);
- 8.2.3. that are excessive variations in budgets or contracts;
- 8.2.4. where pressure is applied to make them urgently or ahead of schedule.

8.3. Processes:

- 8.3.1. bypassing normal procurement, commercial or investment procedures;
- 8.3.2. defining needs in contracts which can only be met by specific contractors, regular appointment of a single supplier and / or vague specifications;
- 8.3.3. those whose job is to monitor commercial processes, non-declaration of gifts and hospitality (e.g. a person or team specific to the organisation, e.g. Internal Audit) may be prevented from or hindered in doing so;

8.3.4. failure to declare conflicts of interest;

8.3.5. private meetings with contractors or recipients of investments.

8.4. Individuals:

8.4.1. who portray unusual behaviour;

8.4.2. that are secretive about certain matters or relationships;

8.4.3. such as suppliers or grant recipients that insist on dealing with individuals personally;

8.4.4. receiving gifts and hospitality of relatively 'low' values frequently over business-critical periods of time;

8.4.5. who may make trips at short notice without explanation;

8.4.6. who have an unexpected changes in lifestyle;

8.4.7. who never take time off work, even if ill, or during holidays;

8.4.8. that receive lavish gifts and/or hospitality.

8.5. Decisions:

8.5.1. taken for which there is no clear rationale;

8.5.2. that are unexpected or illogical when accepting tenders or investments which are not favourable to the organisation;

8.5.3. by line managers to bypass subordinates or subordinates bypassing line managers;

8.5.4. that lack senior management oversight;

8.5.5. that abuse decision processes or delegated powers in specific cases.

8.6. Records:

8.6.1. where key documents are incomplete or missing (i.e. invoices, contract, grant agreements);

8.6.2. where key documents are photocopied or scanned (e.g. original documents not located).

9. Approach

9.1. UK Sport's approach to countering fraud, bribery and corruption is guided by and fully aligned with the organisation's Counter Fraud Strategy 2025-29.

9.2. Governance – UK Sport staff, Board and Committee members will have full clarity of UK Sport's Counter-Fraud Strategy, Policy and Response Plan and fully understand their roles and responsibilities within them. This will be achieved through:

- 9.2.1. Facilitating a training session with all staff responsible for managing and responding to fraud risk to ensure that this policy and our procedures are understood.
- 9.2.2. Promoting important documentation and information on 'Inside Track', and during 'Staff Huddle' and new starter inductions.
- 9.2.3. Distributing key messages to funded partners.
- 9.2.4. Designing and implementing an annual "pulse" survey to test effectiveness.
- 9.3. Prevention and Deterrence – UK Sport will embed a risk-based approach across the organisation, ensuring that effective controls are in place to manage the risks of fraud, bribery and corruption. This will be achieved through:
 - 9.3.1. Conducting risk assessments that cover both the organisational landscape (organisational and thematic/grouped assessments) and specific activities (initial and full risk assessments).
 - 9.3.2. Producing an annual Counter Fraud Action Plan which will be reviewed, updated and shared with the Department for Culture, Media and Sport (DCMS) and the Public Sector Fraud Authority (PSFA) quarterly. The objectives set out in our Counter Fraud Strategy shall provide the foundations upon which our action plans are drafted.
 - 9.3.3. Driving actions where controls require development.
 - 9.3.4. Driving a programme of upskilling Boards to ensure appropriate policies and reporting are in place at funded NGBs and Partners.
 - 9.3.5. Complying with the Counter Fraud Functional Standard.
- 9.4. Detection - UK Sport will actively look and find suspected fraud or error both within the organisation and its funded partners. This will be achieved through:
 - 9.4.1. Reviewing the Organisational Fraud Risk Assessment to identify where the greatest unmitigated risks of fraud are.
 - 9.4.2. Proactively seeking out and investigating instances of fraud.
 - 9.4.3. Requesting BDO, or other investigators, to identify fraud and fraud trends when undertaking internal audits.
 - 9.4.4. Requesting BDO, or other investigators, to identify how they can actively detect fraud when working with funded partners.
- 9.5. Response - All instances of suspected or identified fraud will be responded to in a robust and timely manner. This will be achieved through:
 - 9.5.1. Ensuring that reporting mechanisms within the Response Plan are clear.
 - 9.5.2. Ensuring that the internal register is accurate at all times, and that this records an accurate measurement of losses.

9.5.3. Testing the Response Plan and ensuring that lessons learnt are applied.

9.5.4. Applying appropriate sanctions against those found to be involved in wrongdoing.

9.5.5. Publicising on UK Sport's website and/or in the Stakeholder Bulletin, successful outcomes of fighting fraud, bribery and corruption, where appropriate.

9.6. Learning and continuous improvement – Lessons learnt from incidents, investigations and any other avenue will be reviewed and where necessary, incorporated into our Policy, Response Plans and Strategy. This will be achieved through:

9.6.1. Holding quarterly meetings between members of the Legal and Integrity team and DS&BE.

9.6.2. Sharing data and intelligence with DCMS and PSFA (e.g. through submitting quarterly Consolidated Data Returns).

9.6.3. Attending external fraud networking events with DCMS and other arm's length government bodies (ALBs).

9.6.4. Considering data analytics and AI capabilities around fraud, bribery and corruption.

9.6.5. Reviewing this Policy, the Response Plan, Strategy and Organisational Risk Assessment, as a minimum, on an annual basis. Where there has been a significant incident or lessons learnt, all areas will be reviewed.

10. Reporting of Breaches

10.1. UK Sport's Fraud, Bribery and Corruption Response Plan outlines the procedures to be followed in the event of suspected, or confirmed, incidents of fraud, bribery or corruption. The Response Plan provides guidance on how to report concerns and details the steps the organisation will take to investigate and address such incidents.

10.2. Incidents of fraud, bribery or corruption should be reported to the Legal Team as a matter of urgency. However, if this is not possible, or appropriate, concerns should be reported to the Director Strategy and Business Enabling, Line Manager, Head Of, Director, CEO or Chair. All reports will be managed in a timely, confidential and proportionate manner

10.3. All reports will be treated in accordance with the Response Plan, and follow a series of steps, including an initial case assessment, formation of a case team, pre-investigation meeting, an investigation, a review of the investigation's findings and implementation of agreed actions. All intelligence gathered will be thoroughly evaluated by the case team. The potential financial impact, risk of reputational damage, and compromise to the integrity of UK Sport's operations are key criteria that will be considered when deciding appropriate and proportionate actions.

10.4. All staff are strongly encouraged to familiarise themselves with the Response Plan and to use the reporting channels it sets out.

11. Sanctions

11.1. Where an investigation has found evidence of fraud, bribery or corruption, UK Sport will consider applying realistic and effective sanctions against those found to be involved in the wrongdoing.

11.2. Sanctions may include, but are not limited to:

11.2.1. Referrals to the Police or other relevant authorities for potential criminal investigation and prosecution;

11.2.2. Initiating disciplinary procedures in line with internal policies;

11.2.3. Pursuing civil remedies to recover any financial losses incurred.

11.3. All decisions will be proportionate to the severity of the misconduct and in accordance with legal and regulatory requirements.

12. Personal Safety and Liberty

12.1. In the exceptional circumstances where staff are faced with a threat to their personal safety (i.e. there is a risk of harm or loss of liberty) or that of another person, then it may be unavoidable to pay a bribe or make a facilitation payment. When faced with such circumstances, UK Sport accepts that staff may make such payments using UK Sport's money without fear of recrimination as the personal safety of staff is paramount.

12.2. In such cases, the reporting requirements set out in this policy must be followed and the circumstances in which any payment is made must be fully documented and reported to the Legal Team within five working days.

12.3. Where a crime has been committed, the police should be notified. When abroad and there is a continued risk of harm or loss of liberty, consideration should be given to returning to the UK as soon as possible and contacting the local UK Embassy, High Commission or Consulate.

13. Conclusion

13.1. UK Sport takes our responsibilities for preventing, detecting and responding to fraud, bribery and corruption very seriously and is committed to maintaining the highest standards of integrity and accountability. Through clear strategic alignment, robust action planning and appropriate procedures, we will actively prevent, detect and respond to fraud, bribery and corruption to protect our people, assets and reputation.