

Anti-bribery and corruption in international sport governing bodies

The thesis is submitted in partial fulfilment of the requirements for the award of
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Abstract

There is limited literature focusing on anti-bribery and corruption (ABC) in national (SGB) and international (ISGB) sport governing bodies. Therefore, the purpose of this thesis is to enhance the body of literature by critically evaluating why ABC policies are not in line with professional service industries – and what forensic accountants and sport experts believe would help mitigate corruption.

This thesis first analyses and amalgamates relevant interdisciplinary literature to produce a unified theoretical anti-bribery framework. It then assesses the ABC environment through a critical review of the diverse ABC governance policies, undertaken through content analysis on governance documents publicly available on the sample ISGB websites. The findings show no area within the framework that ISGBs performed well at as a collective, and no single ISGB whose anti-bribery policies were strong in all areas, although there was an improvement between 2017 and 2020 in some ISGBs.

The thesis then explores expert perceptions on the current state of ABC policies in SGBs and ISGBs first in relation to the organisation of sport mega-events and then across governing bodies as seen through an ethical climate theory lens. Thus, the question of how and why anti-bribery and corruption in sport internal controls can mitigate financial corruption is addressed. 39 interviews were conducted with anti-corruption specialists, sport governance officials, and stakeholders working in sport. Thematic analysis was then conducted on the data. The results showed a consistency of opinion with regards to the policies required for a robust anti-bribery and corruption programme within sport governing bodies, such as documenting audit trails for expenses and limiting the use of cash in financial transactions.

The implications of the thesis are a need for sharing best practice in this area of governance, and providing global guidance on ABC policies to ensure integrity in the sector.

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Table of Abbreviations

| | |
|-------|--|
| IAAF | International Association of Athletics Federations (now World Athletics) |
| ABC | Anti-bribery and corruption |
| FCPA | Foreign Corrupt Practices Act (US) |
| FIA | International Automobile Federation |
| FIBA | International Basketball Federation |
| FIFA | Fédération Internationale de Football Association |
| FIH | International Hockey Federation |
| FIS | International Ski Federation |
| FIVB | International Volleyball Federation |
| IBF | International Boxing Federation |
| ICC | International Cricket Council |
| IFAF | International Federation of American Football |
| IGF | International Golf Federation |
| IIHF | International Ice-Hockey Federation |
| IOC | International Olympic Committee |
| IRB | International Racing Bureau |
| ISGBs | International Sports Governing Bodies |
| ITF | International Tennis Federation |
| RLIF | Rugby League International Federation |
| SGBs | Sports Governing Bodies |
| SMEs | Sport Mega-Events |
| UCI | Union Cycliste Internationale |
| USBA | US Boxing Association |
| WBA | World Boxing Association |
| WBC | World Boxing Council |
| WBO | World Boxing Organisation |
| WBSC | World Baseball Softball Confederation |

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Declaration

Whilst registered as a candidate for the above degree, I have not been registered for any other research award. The results and conclusions embodied in this thesis are the work of the named candidate and have not been submitted for any other academic award.

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Introduction

1. Background and research content

Bribery and corruption in sport are arguably as old as organised sport competition itself (Spivey, 2012, p. 170), and scandals involving both continue today through various forms of corruption (Brooks, Aleem, & Button, 2013) across a multitude of sports (Calladine & Cave, 2022; Gillard, 2021; UEFA, 2021).

The typology of bribery and the literature around its prevention is limited, even more so when delving into the intersectionality of bribery and sport. Bribery has been linked to varied stakeholders, including athletes (Batchelor, 2005b, p. 286; Forrest, 2012), coaches (Nuwer, 1994, p. 37), agents (Nuwer, 1994, p. 133; J. Smith, 2016, p. 1107; *The Secret Footballer*, 2013, pp. 167-169), clubs (Manoli & Antonopoulos, 2015; Manoli, Antonopoulos, & Levi, 2016), sponsors (Bruno, 2017; Reuters, 2022; Smit, 2006) and league owners (Cashmore & Dixon, 2016, p. 203). Governing officers employed by, or acting on behalf of, Sports Governing Bodies (“SGBs”) and International Sports Governing Bodies (“ISGBs”) are often found at the top of the hierarchical pyramid, yet have still been implicated in bribery. It is on these latter actors on which this thesis concentrates, examining the anti-bribery and corruption (“ABC”) policies for mitigation of financial corruption by those charged with governance.

2. Statement of aims

There is limited literature on how corporate governance structures (such as anti-corruption and ethical controls) of ISGBs affect their propensity for corruption and how corporate governance of ISGBs can be structured to minimise this. Most of the literature around corruption in sport concentrates on conceptual and theoretical interpretations of the act itself (Gardiner, 2018; Kihl, 2018b; Vanwersch, Willem, Constandt, & Hardyns, 2022), on creating an understanding of corruption in the context of sport (Brooks et al., 2013; Byrne,

Ludvigsen, & Andre, 2022; Kihl, Skinner, & Engelberg, 2017; Serby, 2017), and of developing typologies within which to classify corruption in sport for action (Masters, 2015). This then builds the theory within which institutional concerns can be explored, including sponsorship (Roberts, Chadwick, & Anagnostopoulos, 2018), endorsements (Corgan, 2012), conflicts of interest (Ochoa & Graycar, 2016), and legal issues (Rodenberg & Kaburakis, 2013).

From an accounting perspective, the links with anti-corruption are also underdeveloped in the literature. However, there is ample literature on which to draw from in relation to internal controls, particularly with respect to the importance of controls in both an audit (Colon, 2015) and management setting (Choi, 2022), which in turn lead us into the realms of accountability in relation to anti-corruption. This includes literature on vulgate accountability in sport (Cooper & Johnston, 2012), the use of ethics audits (McNamee & Fleming, 2007), and the application of benchmarking (Geeraert, Alm, & Groll, 2014).

The importance of professional ethics for accountants working in industry (ICAEW, 2020; IESBA, 2022) has clear implications for the control environments within organisations, including anti-corruption. Accounting ethics literature is sparse (Bampton & Cowton, 2013) but also relevant to anti-corruption, and the ethical climates of organisations have implications for devious behaviour (Appelbaum, Deguire, & Lay, 2005) and therefore propensity for corruption.

The intersection between accounting, accountability, and anti-corruption all fall within the remit of compliance, an important concept in professional services (Stenfors, 2018), where best practice is shared by the external audit function and internal finance (and compliance) functions within large organisations. As argued in Chapter 1, sport is an industry increasingly made up of large governing bodies and private member organisations that no longer represent the amateur ideals they once did (A. Smith & Stewart, 2010). However, they are made up of revenue-generating organisations that contribute to the world economy (EY, 2022). This positioning of the sport industry has implications on its accountability resulting from autonomy (Chappelet, 2016a; Geeraert, Mrkonjic, & Chappelet, 2015), but also creates a need for strong controls, where the professional service industries have a healthier reputation than sport (Bray, 2007).

Thus, the specific research question to be addressed in this compilation thesis is “Why are ABC policies of ISGBs not in line with professional service industries – and what do forensic

accountants and sport experts believe would help sport governing bodies mitigate corruption?”, looking at the issue through an anti-corruption and business compliance lens.

Thus, in answering the primary research question, the following secondary research questions are also addressed in this compilation thesis:

- Why are best practice anti-bribery corporate governance policies of ISGBs not readily available and widely implemented?
- How can ISGB policies be evaluated?
- What determines ISGBs’ ABC policies?
- Can ABC literature enhance ethical climate theory through explaining some of the weaknesses in ISGB policies?

The contribution to knowledge of the whole project is outlined in section 3, and how the papers link together is outlined in section 5.

3. Contribution

Description of gaps in research literature

As a result of their corporate structure, ISGBs are faced with multi-jurisdictional legal and financial exposure, as well as negative reputational effects as a result of bribery and corruption. However, the literature on corruption is often focused on either abuse of public office or on bribery involving at least one public sector worker (Brooks, 2016b; Cuervo-Cazurra, 2016; Fletcher & Herrmann, 2012), unsurprising given that this is what most laws target (see, for example, the US FCPA (1977)). Neither of these types of corruption are directly applicable to ISGBs. Furthermore, corruption literature traditionally concentrates and continues to do so on the act itself (Den Nieuwenboer & Kaptein, 2008; Goudie & Stasavage, 1998; Vanwersch et al., 2022), particularly as most has a criminology focus (Brooks, 2016b), and there is therefore a paucity of literature on ABC and compliance, or prevention from a business perspective.

The understanding of corruption as a whole should be contextually grounded in the substantive topic to which the concept is being applied. To enable this, we need to take account of the major elements that are required in an understanding of corruption in the context of a study on bribery. This requires choices to be made when creating a contextually useful understanding for the study of bribery and, therefore, is intrinsically linked with issues involved in defining corruption.

The definition of corruption is a highly debated topic, with multiple definitions existing in both academia (Rose, 2017) and industry (Transparency International, 2017b). As covered in Chapter 1, definitions include “the abuse of public office for private gain” (Quiñones, 2000), “the abuse of entrusted power for private gain” (Transparency International, 2017b), though these definitions exclude bribes taken or given for the benefit of an employer or voluntary organisation (Ashforth & Anand, 2003), or “subunit and/or organisational” beneficiaries [Den Nieuwenboer and Kaptein (2008)]. These definitions also exclude “noble cause” corruption (Caiden, 2001, cited in Masters, 2016) which is for public rather than private gain.

Thus, defining corruption is a key requirement for this study. The definitional debates focus on two key issues: whether or not corruption is only a public sector issue, and what gain is included within the definitions. As covered in the previous paragraph and in Chapter 1, there are multiple arguments in relation to who is undertaking the corruption offence (public-sector versus private sector debate) and who the beneficiary or beneficiaries are.

Given that this thesis is situated in the forensic accounting and compliance sphere, a topic and industry that regularly investigates private sector as well as public sector corruption (Sartor & Beamish, 2020), this thesis has adopted an all-encompassing version of the definition in terms of the abuser of office to include both public (government official) and private sector (company and/or organisation official, where the abuse relates to both fiduciary and duty of care duties).

With regards the debate around beneficiaries, this thesis takes the position that the benefit of engaging in corrupt behaviour is one that accrues to a stakeholder. In the case of SGBs and ISGBs, the stakeholders in question include individuals (governance officials), federations (organisations), commercial departments within organisations (subunits of, for example, sponsors (Schlabach, 2019)), and tax authorities and countries (the wider public).

Thus, the various different types of beneficiary discussed previously are definitionally relevant to this thesis and so included.

One of the inputs into the ABC framework used throughout this thesis is Klitgaard's (1988) corruption formula which references monopoly in combination with Rose Ackerman's (1978) treatment on corruption which references economic rent. This thesis has adopted a focus on economic rent as this links directly to the financial underpinnings of the concept of bribery in the context of accounting and compliance. The broader concept of monopoly includes elements outside the remit of this thesis as these stray from the requirements of corporate governance and financial accounting, and also cover more broad political and sociological elements that would erode focus from the business side of bribery which is concerned with the propensity and opportunity to extract an economic rent from monopoly situations rather than the monopoly itself. Thus, the concept of monopoly in this thesis is used in a very focused definition to include economic rent only and is not the broader aspects of the term.

As discussed in Chapter 1, business corruption often focuses on bribery (ICAEW, 2017; Transparency International, 2017c) and, like corruption, encompasses an array of definitional issues. For example, the US FCPA does not cover demand-side bribery (US DOJ & SEC, 2012), which Transparency International's (2017b) definition of bribery does. Some of these definitions include the terms "ethics" and "breach of trust", as well as "legality", which justifies a focus on morality, such as that found in Chapter 4. Further elements for a broader definition of bribery include unactioned bribery, but as compliance cannot cover elements not found in legislation, regulation, or commonly perceived duties, this latter element is not covered in the definition used in this thesis.

The definitional issues involved with both the concept of corruption and bribery, and the resulting positionality of the researcher as adopted in this thesis, highlight the gap in the literature on ABC and compliance and prevention from a business perspective.

Solutions to the corporate governance problems (Byrne et al., 2022) and links to corruption (Vanwersch et al., 2022) faced by ISGBs proposed in this thesis include provision of best practice codes, a framework for assessment of ABC systems within ISGBs, and an understanding of the interrelationship between ABC internal controls and cultures (or

climates). The gaps in the literature are partly addressed in this research from the forensic accounting, compliance, and sport industry perspectives.

Contribution to knowledge

This thesis' contribution to knowledge is an evaluation of the varying current ISGB governance structures in place to prevent corruption (paper 2), the construction of a framework to perform said evaluation (paper 1), the exploration of diverse stakeholder perspectives on ABC within the construct of the theoretical framework developed in paper 1 as applied to sport mega events (paper 3), the application of ethical climate theory to qualitative sport ABC research (paper 4), and a concluding chapter (paper 5) on the compliance lessons afforded by the research, alongside some suggestions for further research.

The detailed contributions to knowledge of each individual paper beyond the brief summary included here are set out in each respective chapter, and are also summarised in Table 1.

Theoretical contribution

The theoretical contribution of the thesis includes production of a theoretical framework for critically analysing bribery or adopting ABC initiatives grounded in academic theory, qualitative explorations of the ABC issues experienced by ISGBs in their own narratives, by those considered by stakeholders within the sport industry (governance officials and others), and those external but with a relevant expertise (ABC specialists), as well as a comparison of their narratives against conceptual financial corruption literature. The thesis further subjects ethical climate theory to a qualitative treatment in response to the call to action issued by Appelbaum et al. (2005), and the theoretical application of ethical climate theory to ABC in sport governing bodies.

The thesis as a whole therefore contributes to the literature in ABC internal control evaluation, to the literature of business compliance, to the literature on sport governance, and to the literature on ethical climate theory both as a whole and in relation to sporting organisations.

Practical applications

This thesis' practical applications are an ABC framework that can be used in both evaluating ABC policies and setting up a new compliance structure within both ISGBs and the wider compliance industry (paper 1), a summary of good practice in existence (and positive changes occurring) in ISGBs and ways to emulate those (paper 2), the provision of practical recommendations of realistic reform of ISGBs' ABC policies to help them in their struggles with corruption, particularly with regards the awarding and hosting of sport mega-events (paper 3), the strengthening of ISGB ethical climates through internal controls (paper 4), and the mitigation of compliance weaknesses (paper 5).

Table 1: Content and contributions of papers included in this thesis

| Chapter | Paper title | Summary content | Contribution to knowledge | Practical contribution |
|----------------|---|---|--|--|
| 1 | Towards a unified framework for anti-bribery in sport governance | Production of an original framework to facilitate critical analysis of bribery and development of ABC policies. | Synthesis of interdisciplinary corruption literature review and the production of a theoretical framework for critically analysing bribery or adopting ABC initiatives grounded in corporate governance, ethics, and criminological academic theory. | Development of ABC framework for use in policy-setting and internal control evaluation to facilitate anti-corruption reform beyond sport. |
| 2 | Anti-Bribery and Corruption Policies in International Sports Governing Bodies | Exploratory evaluation of the ABC best practice policies within ISGBs via a critical review of governance documents publicly available on the sample ISGB websites. | Critical review of the diverse current ISGB anti-corruption governance policies for the prevention of bribery, and the changes that have occurred in this sphere in recent years. | Highlighting best practice ABC policies, areas for reform, and positive developments over time currently adopted by some ISGBs, as well as outlining issues raised on the risk of bribery in ISGBs as a group. |

| Chapter | Paper title | Summary content | Contribution to knowledge | Practical contribution |
|---------|--|---|---|--|
| 3 | Anti-bribery and corruption in sport mega-events: stakeholder perspectives | Qualitative evaluation of anti-corruption issues associated with the organisation of sport mega-events. | Qualitative exploration of ABC issues as considered by both stakeholders within the sport industry (governance officials and others) and those external but with a relevant expertise (ABC specialists), and a comparison of their narratives against conceptual financial corruption literature. | Highlighting the main issues and areas of concern for SGBs and ISGBs involved in organising sport mega-events, as well as providing suggestions for addressing these through specific policies for implementation. |
| 4 | Expert perceptions on anti-bribery and corruption policies in sports governing bodies: Implications for ethical climate theory | Evaluation of expert perceptions on the current state of ABC policies in SGBs and ISGBs as seen through an ethical climate theory lens. | Subjection of ethical climate theory to a qualitative treatment in response to the call to action issued by Appelbaum et al. (2005), and the application of ethical climate theory to ABC in sport governing bodies. | Further informing the ABC debate around sport governance through exemplar policies and provision of a stronger appreciation of internal controls and ethical climate reform. |

| Chapter | Paper title | Summary content | Contribution to knowledge | Practical contribution |
|---------|--|---|--|---|
| 5 | Anti-corruption and compliance: What sport can learn from and teach compliance functions | An analysis of ABC compliance in sport compared to that in the professional services industry and the charity sector. | Analysis of the relationship between ABC compliance and accountability in sport compared with that in other sectors. | Insights that can be applied from other industries, particularly financial services, to ABC compliance in sport and how ABC strategies already being implemented in sport can aid the compliance functions in private sector anti-corruption initiatives. |

4. Research outline

Research design

The dissertation is structured in the compilation method in line with University of Portsmouth Graduate School and Faculty of Business and Law guidelines. The thesis thus consists of an introduction, five linked papers of which four make up the core of the thesis (Chapters 1 to 4), a concluding chapter to the thesis (Chapter 5), and an overall conclusion.

Utilising pragmatism as the philosophical position (Shook & Margolis, 2006), this thesis uses observation and experience to understand organisational anti-corruption social constructions of knowledge and meaning (Cherryholmes, 1992). Pragmatism is fundamentally guided by the existence of practical problems and the need to address them as the origin of the research question, rather than attempting to apply preordained theories to practical problems retrospectively (Robson & McCartan, 2016). Pragmatism as a philosophical approach aligns itself with multi-disciplined problem-driven approaches (Meyer, 2021) which reject traditional dualism (such as the focus on either facts or values as opposed to both) and use knowledge as both construct and the reality of experience (Onwuegbuzie, Johnson, & Collins, 2009). Within the broader concept of accounting research, within which this thesis is predominantly based, the interaction with industry often requires a more behavioural approach to the philosophical underpinnings which can result in the need for dimensions of knowledge that are both subjective and objective, leading to the need for “middle-range” thinking (Laughlin, 1995). In this thesis, the need for balancing industry constructs and resulting compliance with theoretical constructs of corruption reality narrows the spectrum within which this research can be undertaken. Pragmatism, with its focus on compatibility of different approaches in research is therefore a philosophical stance suited to both the industry in question but also the topic (corruption) at hand.

Pragmatism as an epistemological paradigm allows for the compatibility between theoretical robustness and real-world problems (Howe, 1988) while taking a multidisciplinary holistic approach (Meyer, 2021), which is relevant for vocational topics within forensic accounting and compliance, where the research questions of this thesis are

positioned. From an ontological standpoint, the need to balance tangible and intangible realities and material existence within a topic that lies in the intersection of two topics (compliance and corruption) that traditionally have divergent theoretical characteristics (whereby ontological belief can be categorised as high for accounting and low for corruption compliance) in line with the methodological themes in relation to accounting research set out by Laughlin (1995).

The research utilises an abductive approach to theorising and analysis (Gold, Walton, Cureton, & Anderson, 2011). Abductive approaches have been proposed as alternatives to the processes of deduction and induction, both of which have been noted to have limitations, particularly in areas where theories or frameworks require generation (Robson & McCartan, 2016), or realism is required (Haig, 2005). Thus, the elements involved in abduction were taken in this thesis from Proctor and Capaldi (2006) to include reasoning to help explain data patterns, multiple competing hypotheses, and inference to best explanations. This was directly relevant to the pragmatic philosophical approach adopted in this thesis. In line with this, a theoretical framework is developed in Chapter 1 based on the existing literature on models of corruption. The framework informs the development of theoretical themes and interview questions, whilst the use of an abductive approach allows for other areas to be explored as they arise during the interviews.

The study participants were drawn from forensic accountants and compliance officers (phase 1) and sport governance officials and sport industry members (phase 2) from a diversity of geographic locations. Interviews were conducted in English, recorded and analysed as detailed in the relevant method sections of the relevant papers (3 and 4) of the thesis.

Individual participants were recruited from a range of individuals who have an understanding of forensic accounting and/or anti-bribery and corruption compliance (phase 1), and those working as sport governance officials (phase 2 – cohort 1) or working in the sport industry in any capacity (phase 2 – cohort 2). Further details on the full sample can be found in the method section of paper 3. The snowball method for obtaining participants was used after the initial recruitment. The specific (non-identifying) information on the individuals is contained in Table 10.

Data description

Various types of data were used in the thesis, dependent on the secondary research questions being addressed in each chapter (paper). Given the pragmatic philosophical stance of the thesis, a value-oriented approach, whereby value judgements are interwoven with both the research questions asked and the interpretation of the evidence gathered throughout the duration of the research project (Robson & McCartan, 2016), was adopted. For example, this allowed for the use of semi-structured interviews as part of the data collection for papers 3 and 4. Further, the nature of the research question lent itself to the methodological employment of a Big Q qualitative paradigm (Coyle, 2016) and this influenced data collection as qualitative methods allowed for the social constructions of anti-corruption and compliance to be explored. A Big Q qualitative paradigm concerns itself with qualitative research within a qualitative framework, as opposed to qualitative research within a quantitative framework (small q qualitative paradigms). This required the data to be assessed using frameworks based on quality of outputs and relevance to the research question as opposed to an assessment based on quantity of the data. The data used is described below.

Paper 1 explored the current literature from multiple theoretical perspectives, adopting an interdisciplinary approach so as to fulfil the evaluative criterion of sensitivity to context for qualitative research (Yardley, 2000). Therefore, data used was published research and policy documents as the paper was a review of the literature.

Paper 2 aimed to understand the current environment of ISGB anti-corruption through an empiricist approach and thus data used was public-access documents available and downloaded from the sample ISGB websites.

For papers 3 and 4, interviews were adopted as these were relevant to the philosophical stance of the research (Williamson, 2006), ensuring that the impact and importance evaluative criteria of qualitative research were met (Yardley, 2000). The primary data was gathered from semi-structured interviews with individuals involved in forensic accounting and compliance and the sport industry (both governance officials and broader stakeholder) insiders. One-to-one interviews took approximately 45 minutes - 1 hour each. Interviews were digitally recorded and written notes made during meetings. The primary data

contributed to the objectives of the research by enabling the researcher to gather recommendations for anti-bribery and corruption policies for ISGBs.

Paper 5 data was a combination of the data used in papers 1 to 4, and concludes on the primary research question set out in Section 2 of this Introduction.

Confidentiality and ethical considerations

Corruption within organisations is a sensitive topic, and there are a number of ethical issues arising as a result of the proposed research. The anonymity of the respondents for papers 3 and 4 needed to be safeguarded, given the sensitivity of the topic, and this was done by allocating alphanumeric codes to respondents mentioned in the papers.

Given the collection of primary data from human subjects for papers 3 and 4, there was a need to ensure that the requirements of informed consent were met for those taking part. The research has been given ethical clearance through the University of Portsmouth's ethical procedures as set out in the Appendices.

For confidentiality purposes, all individual interview participants were given a specific alphanumeric code, which was used in place of names to identify recordings, transcripts etc. Copies of consent forms giving both codes and identifying data were stored in separate files on the university drive from all other data to facilitate the security of individuals.

During transcription, all data was anonymised to remove references to individual and company names, places of work, and geographic locations. All individual participants were given a specific code, based on the phase category of respondents (as set out in Table 10).

Due to the sensitive nature of the topic, use of verbatim quotes was only used where this would not jeopardise the anonymity of the individuals concerned.

Methods and choice of analysis

Paper 1 consisted of a literature review analysis to create a theoretical analytical framework for ABC evaluation as one did not already exist. This was done to support the abductive

approach (Gold et al., 2011) utilised in the thesis for the analysis of the primary qualitative data.

Relevant literature for review was selected based on pre-existing subsets of business corruption and compliance literature themes, and the sufficiency criterion assessed in line with Saunders, Lewis, and Thornhill (2019). As a result of the literature review, the main interdisciplinary areas highlighted were those of corporate governance, economics, politics, sociology, sport science, law, and criminology. Sufficiency was deemed to exist at the point of saturation, and the latter was assessed on the basis of recognition and repetition in the sources available (Robson & McCartan, 2016).

The remainder of the thesis utilised an overarching qualitative approach, as the overall research questions covered in section 2 of this introduction were those requiring an in-depth analysis of both policies and weaknesses inherent within ISGBs' ABC with a requirement for an in-depth investigation of why. Surveys would not allow for as in-depth an investigation as oral evidence would, while confidentiality and freedom of expression would be curtailed in focus groups given the sensitivity of the topic. The particular aspects of the topic of ABC also did not align well with quantitative research, where data around corruption and attitudes in relation to this are difficult to measure without using proxies, particularly due to the confidential nature of bribery as a result of its illegal nature. Thus, a qualitative approach was in line with the pragmatic epistemology previously discussed in this introduction, as the objective reality of bribery within an ISGB is unclear and thus in line with the overarching premise of qualitative research (Lyons, 2016).

Paper 2 used a qualitative, thematic analysis approach (V. Clarke & Braun, 2018) to publicly available governance data so as to aid conceptualisation of the ABC environment for ISGBs – an area on which research and data had not previously been analysed (Geeraert et al., 2014). The data in question was analysed using a thematic approach with coding based on the approach followed by Saldaña (2016), with the categories from the codebook included below in Table 2.

Table 2: Codebook for Chapter 2

| Theme | Description | Files | References |
|-------------------------------------|--|-------|------------|
| Abuse of power | Potentials for abuse of power/ instances where a lot of power rests with an individual/ groups of individuals | 32 | 159 |
| Accountability | Holding individuals accountable or direct reporting lines identified | 32 | 122 |
| Confidentiality | Confidentiality of reporting information | 35 | 98 |
| Autonomy | Autonomy of sport | 11 | 20 |
| Bribery | Mentions of bribery - either implicit or explicit | 20 | 71 |
| Bribery - Cash and cash equivalents | Mentions of bribery in relation to cash | 13 | 31 |
| Conflict of Interest | Mentions of conflict of interest or policies that relate to conflict of interest | 35 | 276 |
| Corruption | General corruption | 34 | 167 |
| Corruption-related cases | Non-disciplinary cases related to corruption e.g. indications of corruption or items that related to corruption that did not form part of a disciplinary hearing/ case in their own right. | 2 | 12 |
| Criminal cases | Arbitration/ dispute resolution/ law | 1 | 1 |
| Disciplinary cases | Disciplinary case management | 2 | 44 |
| Dispute resolution | Court of Arbitration for sport or other dispute resolution outlets | 23 | 69 |
| Education | Related to educating members or the public on cases of corruption, what constitutes corruption, etc. | 9 | 11 |
| Event allocation | Explicit mention of process in relation to event host allocation | 7 | 10 |
| Funds | Source of funds for ISGBs | 28 | 86 |

| Theme | Description | Files | References |
|---------------------------------------|--|-------|------------|
| Gifts and entertainment | Policies on gifts and entertainment and includes hospitality | 17 | 27 |
| Governance | Mentions of reforms to governance | 29 | 103 |
| History | Explicit mention of ISGB history | 3 | 3 |
| Independent | Explicit mentions of independence | 51 | 486 |
| Inside information | Insider information or insider trading | 18 | 32 |
| Integrity | Mentions of integrity | 33 | 96 |
| Investigatory and disciplinary powers | Disciplinary (r not) powers of committees in ISGBs | 33 | 198 |
| Procedural | Corporate governance procedures | 26 | 162 |
| Reputation | Mention of reputation or reputational risks | 16 | 36 |
| Roles and aims of ISGBs | Aims and values | 12 | 28 |
| Scope | Scope of codes/ statutes etc | 32 | 67 |
| Stakeholders | Mention of stakeholders – either implicit or explicit | 24 | 38 |
| Statute of limitations | Mention of statute of limitations | 8 | 11 |
| Term limits | Mention of term limits | 14 | 26 |
| Transparency | Explicit mention of transparency | 25 | 49 |
| Whistleblowing | Whistleblowing or reporting hotlines or frameworks | 18 | 37 |
| Whistle | Explicit mention of whistleblowing | 7 | 12 |
| Witness | Explicit mention of frameworks for dealing with witnesses | 25 | 217 |

For papers 3 and 4, data collection was based on interviews, sometimes with experts and sometimes with elites (Li, 2022). This approach was taken in line with the pragmatic

epistemological approach (Cherryholmes, 1992) to the thesis in order to address the research questions as set out in section 2 of this introduction. An in-depth probe into the weaknesses of ABC policies within ISGBs required amalgamation of knowledge and insider information. The balance in respondents (as set out in table 10 of this thesis) ensured a guard against findings that lacked validity. There are limitations to using the snowball sampling technique, as discussed in the method section of Chapter 3, but the anticorruption positionality of the interviewees would not threaten the validity of the research as ABC concerns itself with prevention, whose requirement is not something those with an opposing positionality would embrace in discussions of corruption in sport. The saturation approach to analysis provided a guard against lack of reliability (V. Clarke & Braun, 2018), whereby the provision of new ideas from respondents decreased as the number of interviews conducted increased, though it is worth noting that the importance of sample size in qualitative research can be overstated (M. Crouch & McKenzie, 2006).

Questions posed to interviewees were based around the topic of anti-bribery policies for ISGBs, was a preamble as set out in the ethics form in Appendix 3, and semi-structured interviews then conducted with questions broadly covering the following:

1. Is forensic accounting, compliance, or consulting involving ABC part of your working role?/ Are you a sport governance official?/ Do you work in or with the sport industry? [delete as applicable depending on cohort]
2. What sports, if any, are you particularly interested in?
3. What sports scandals, if any, can you think of that involve governance issues?
4. What types of corruption do you think international sport governing bodies should be targeting?
5. What types of bribery do you think ISGBs should be targeting?
6. What kind of ABC measures would you expect to see in ISGBs to counter these?
7. Are there any specific ABC measures you would expect around the hosting of major sporting events?
8. Any other ABC measures you would expect?
9. What impediments do you think exist for ISGBs adopting improved ABC measures?
10. Do you think best practice codes are effective? Why / Why not?
11. Anything else?

For papers 3 and 4, a qualitative, thematic analysis of transcribed interviews was carried out (Braun & Clarke, 2016b; Saldaña, 2016) using N-Vivo software. The initial analytical themes were identified from the theoretical framework developed from the review of literature on models of corruption (paper 1) to develop best practice recommendations. As the researcher took an abductive approach (Gold et al., 2011), new themes were generated during the analysis, which modified the initial theoretical framework. As the research is qualitative in nature, no statistical analysis of data was undertaken.

5. Thesis structure

Theoretical grounding

Research in anti-bribery, both in sport and outside of it, is, by its very nature, interdisciplinary and therefore the theoretical grounding for organisational impacts in relation to corruption is also varied. Therefore, in this thesis, theories are applied for development of conceptual frameworks to both explain and theorise ABC within the construct of governance, internal controls, and ethics.

As previously covered in this chapter, the philosophical assumptions were based on a pragmatist philosophy (Howe, 1988; Shook & Margolis, 2006), so the ontological stance was one of interpretation and debate across a changing reality. The epistemological position was also one of pragmatism, with the problem-solving requirements around current issues in anti-corruption in sport at its core.

Each paper in the thesis differs in its use of theories and theoretical constructs to enable the research to complement pre-existing conceptualisations and grounding them back in governance, internal controls, ethics, and compliance theory, while retaining its pragmatist philosophy.

ABC is a social as well as an organisational construct, and therefore this work interprets and evaluates literature, organisation-produced documents, and expert and stakeholder narratives within this premise. Thus, the design of this PhD research is the construction of the theoretical framework with which to then present and analyse both organisational and

social perceptions of anti-corruption controls within the auspices of the relevant theories as set out in each chapter.

Structure

The thesis is structured as a set of linked papers summarised in Table 3 and set out in Figure 1, each with a discrete sub research question within the realm of ABC in sport governance. All bar paper (Chapter) 2 were sole authorship papers, and paper 2 saw supervisory contribution only, as set out in Chapter 2.

Paper 1 is a literature review of the anti-corruption field, pulling from a number of interdisciplinary areas. It aims to inform anti-corruption research by producing an ABC framework based on a review of the interdisciplinary literature to facilitate critical analysis of bribery and application of theoretical grounding to ABC policies.

Paper 2 is a review of the anti-corruption environment of ISGBs. It evaluates ABC policies for a sample of ISGBs, highlighting best practice policies for recommendations to ISGBs, and outlining some of the issues that need to be addressed with regards risk of bribery in ISGBs. As the results highlighted, there was no area within the framework that ISGBs performed well at as a collective, and there was no single ISGB whose anti-bribery policies were strong in all areas, therefore providing gaps for research on mitigation of bribery and corruption.

The call to arms set by the findings of paper 2 was taken up in paper 3, which analyses ABC in relation to sport mega events through the prism of three different perspectives: anti-corruption specialists, sport governance officials, and stakeholders working in sport. This paper's findings were conceptualised through the application of the ABC framework (paper 1) for governance corruption and the Masters (2015) TASP corruption typology for competition corruption as defined by Maennig (2005).

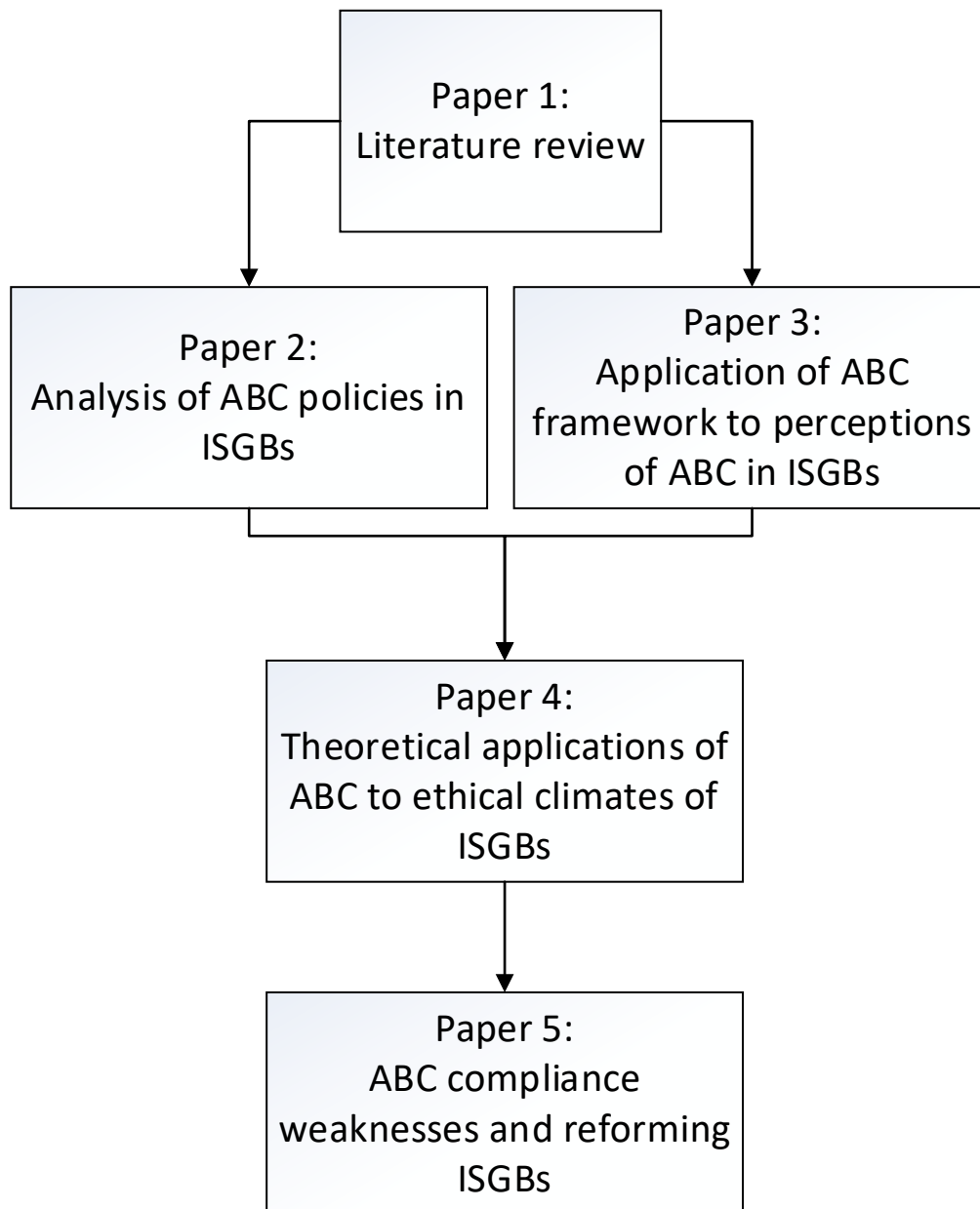
Having established both framework (paper1) and its application in qualitative ABC sport research (paper 3), paper 4 applies both concepts to organisational ethical climates (Victor & Cullen, 1988) via a focus on accountability (Grant & Keohane, 2005a) and internal controls (Schantl & Wagenhofer, 2021). The findings of this paper elucidate the relationship, both theoretical and practical, between ABC compliance, internal accounting controls, and organisational ethical climates.

Finally, paper 5 summarises both the theoretical and practical contributions of the thesis, articulating those through a compliance lens and evaluating the strengths and weaknesses of ABC policies in sport, positing why ABC policies in ISGBs are not in line with professional service industries and what mitigation could be put into place if learning from financial services and others. The concluding chapter also analyses the areas where sports' uniqueness (A. Smith & Stewart, 2010) positions it in prime leadership position for ABC in new areas including technology and digital crypto assets.

Table 3: Summary of papers in the thesis

| Chapter | Title | Academic Journal/ Book title | Publication status |
|----------------|--|--|---|
| 1 | Towards a unified framework for anti-bribery in sport governance | <i>International Journal of Disclosure and Governance</i> (ABS 2) | Published (593 views, 6 citations, 3 altmetric) |
| 2 | Anti-Bribery and Corruption Policies in International Sports Governing Bodies | <i>Frontiers in Sports and Active Living</i> (Externally assessed 3 (external to the Business School, Portsmouth)) | Published (3,593 views, 1 citation, 3 altmetric) |
| 3 | Anti-bribery and corruption in sport mega-events: stakeholder perspectives | <i>Sport in Society</i> (ABS 2) | Published (4,552 views, 1 citation, 78 altmetric) |
| 4 | Expert perceptions on anti-bribery and corruption policies in sports governing bodies: Implications for ethical climate theory | <i>Journal of Business Ethics</i> (ABS 3) | Working paper currently under review |
| 5 | Anti-corruption and compliance: What sport can learn from and teach compliance functions | <i>Routledge Handbook of Anti-Corruption Research and Practice</i> | Peer-reviewed book chapter currently in editor review |

Figure 1: Thesis structure



Conclusion

Overall, the papers informed the literature around anti-corruption in sport through various foci as set out in the previous section. Perhaps unsurprisingly, the answer to the research question “Why are ABC policies of ISGBs not in line with professional service industries – and what do forensic accountants and sport experts believe would help sport governing bodies mitigate corruption?” is a complicated one, touching on criminology, ethics, and

organisational theory, amongst others. This thesis therefore addresses the primary research question through the sub research questions in papers/Chapters as indicated in the research structure outlined above, in Figure 1. The thesis then includes a very brief conclusion following the concluding chapter (Chapter 5).

Chapter 1 - Towards a unified framework for anti-bribery in sport governance

Published in: *International Journal of Disclosure and Governance*.

Publication date: 2019

DOI: <https://doi.org/10.1057/s41310-019-00058-w>

Abstract

Purpose: There is limited literature focusing on bribery and corruption in private or quasi private-sector companies and associations in general, and on sport governing bodies in particular. This paucity of knowledge in the theoretical sphere impedes critical analysis on bribery in practice and does not allow for application of ABC measures grounded in research. The purpose of this paper is to inform anti-bribery and corruption research and practice by producing an original framework to facilitate critical analysis of bribery and development of ABC policies. This paper analyses and amalgamates relevant interdisciplinary literature, from areas of corporate governance, economics, politics, sociology, sports science, law, and criminology, to produce a unified theoretical anti-bribery framework made up of three elements: clarifying concepts, assessing risk factors, and assessing governance. The framework can be applied in critical assessment of bribery and for sport governance ABC initiatives by researchers, forensic accountants, internal auditors, and governance officials both within and outside the sport sector.

Introduction

Bribery and corruption in sport are arguably as old as organised sport competition itself: there are sixteen statue bases surviving in ancient Olympia today built as penance by those caught engaging in corruption at the Olympic Games (Spivey, 2012, p. 170). The first modern sports to involve corruption were boxing and baseball (Cashmore & Dixon, 2016, p. 199), with match-fixing in the 1919 World Series bringing the latter into disrepute (Ferguson, 2016, pp. 36-41; Fountain, 2016; Nuwer, 1994, p. 20). Bribery continues today, and is

intrinsically linked with other forms of corruption, including vote-rigging, cronyism, and fund misappropriation in, amongst others, football (Blake & Calvert, 2015; De Sanctis, 2014; M. J. Garcia & Borbély, 2014; Menary, 2016; Youd, 2014), cycling (Albergotti, 2014; Marty, Nicholson, & Haas, 2015), cricket (De Speville, 2012; Kimber, Collins, & Blank, 2015; Lord Woolf & PricewaterhouseCoopers, 2012; Ray, 2016), athletics (Daly & Oliver, 2016; Mason, Thibault, & Misener, 2006; Roan, 2016; Sadoff, 2016), and volleyball (Pielke, 2016).

This paper's contribution to knowledge is twofold: a review of interdisciplinary corruption literature relevant to sport governance and the production of a framework for critically analysing bribery or adopting ABC initiatives grounded in academic theory. It is aimed at application in sport governance ABC initiatives by compliance and governance officials in SGBs and ISGBs, although can be adapted for analysis in other industries or for other forms of financial corruption.

The paper is structured as follows: corruption and bribery are defined, and the reasons why sport is considered an industry analysed. A literature review is undertaken of the main disciplines contributing to theories of bribery and ABC in sport governance to produce an anti-bribery framework, providing suggestions for further research before concluding.

Corruption

There are multiple definitions of corruption in use, including "the abuse of public office for private gain" (Quiñones, 2000) and "the abuse of entrusted power for private gain" (Transparency International, 2017b). These definitions emphasise individual gain, so do not capture bribes taken or given for the benefit of an employer or voluntary organisation (Ashforth & Anand, 2003), although this can indirectly be for private gain (by aiding the organisation that funds or enhances the reputation of the bribe-payer/ bribe-taker). Den Nieuwenboer and Kaptein (2008) attempt to rectify this by including "subunit and/or organisational" beneficiaries of bribe in their definition. However, this does not include "noble cause" corruption (Caiden, 2001, cited in Masters, 2016), where the gain in question is public rather than private and/or organisational.

Other limitations include irrelevance to athletes (Gorse & Chadwick, 2010) because corruption involving underperformance is not covered (for examples of these, see Albergotti, 2014, p. 62; Reid, 2014; The Telegraph, 2010; Weaver, 2010).

Definitions of corruption have diverse foci, making measurement and enforcement difficult. For example, Rose (2017) tests seven scenarios against eight definitions of corruption from the historical to the Transparency International (2017a) one noted above. There is inconsistency in classifying scenarios as corrupt (or not) across these, even with non-moralistic definitions where personal or cultural ethical bias is not involved. This has broader implications for any corruption theory or framework, as the definition used affects the outcome.

Corruption literature appears in varied academic fields. No matter the approach, corruption is deemed, with few exceptions, to have negative effects on a country or industry (Fisman & Golden, 2017, pp. 83-117; Mauro, 1995; Omar Azfar, Young Lee, & Anand Swamy, 2001; Rose-Ackerman, 1978). In sport, corruption can present itself in the (non-exhaustive) forms set out in Table 4 (Brooks et al., 2013; Carpenter, 2016; Ionescu, 2015; Maennig, 2005; Masters, 2015; Pielke, 2016; Schenk, 2016).

There is often an interaction between bribery and other forms of corruption. For example, when cyclist Lance Armstrong (winner of seven Tour de France titles prior to being stripped of them in October 2012) admitted to consistent drug use (Hamilton & Coyle, 2013; Marty et al., 2015; D. Walsh, 2013), allegations arose at subsequent lawsuits of bribing an opposing team to not challenge Armstrong in a race (Albergotti, 2014, p. 62).

Match-fixing, the manipulation of sporting contests to yield pre-determined results (Hill, 2010; Kyprianou, 2015; Manoli & Antonopoulos, 2015; Plachta, 2014; Rodenberg & Kaburakis, 2013), often involves bribery of referees, players, managers, or agents (Agius, 2018; Al Jazeera Investigations, 2018; BBC, 2018; Blake, 2016; K. Mitchell, 2018; UEFA, 2018; Wu, 2018). European policymakers have concentrated on this form of corruption (Council of Europe, 2014; European Commission, 2007; European Parliament, 2011, 2012). Like doping, match-fixing is rarely undertaken by governance officials, as they can rarely influence the competition/game/match result (although exceptions exist where they influence or cover up athletes' corrupt behaviour).

Table 4: Sport corruption types

| Governance | Athletes and other stakeholders |
|---|---|
| <ul style="list-style-type: none"> • Cronyism • Vote-rigging • Illegal disclosure of inside information • Conflict of interest • Bribery (event allocation/ posts of authority) • Abuse of authority and trading in influence • Money laundering • Fund misappropriation, fraud, and embezzlement | <ul style="list-style-type: none"> • Doping • Cheating • Collusion • Match-fixing • Bribery (player transfers; match-fixing) |

Corruption in sport can also be classified according to organisational role, rather than type. Maennig (2005) classifies corruption into competition corruption (affecting results) and management corruption (“non-competition-focused decisions” like host venue allocation). Table 4 distinguishes between forms of corruption typically undertaken by governance officials and those by athletes, referees, or other stakeholders. Maennig’s (2005) typology offers a useful distinction, but acts of bribery can occur in both classes.

Graycar (2015) developed the TASP (Type, Activity, Sector, Place) approach to analysing corruption (Graycar & Sidebottom, 2012). This reflects on those four aspects of corrupt behaviours in their event typology. Masters (2015) applied this method to sport, including match-fixing and insider information. This classification system is useful at the individual level, and should be considered in case study analysis in conjunction with the framework developed in this paper.

Bribery

Business corruption often focuses on bribery (ICAEW, 2017; Transparency International, 2017c). Most empirical and experimental studies of bribery are concerned with public sector corruption, limiting coverage to monopolistic or oligopolistic and/or public good industries. It is therefore very country-specific, and less affected by the globalised nature of most private-sector goods and services trade.

Like corruption, bribery encompasses an array of definitional issues. The US Foreign Corrupt Practices Act (FCPA) of 1977 defines bribery as the act of “offering to pay, paying, promising to pay, or authorizing the payment of money or anything of value to a[n] ... official in order to influence any [official] act or decision ... or to secure any other improper advantage in order to obtain or retain business” (US DOJ & SEC, 2012). This excludes elements of bribery defined by other legislation with global reach, discussed in more detail in the enforcement section.

Transparency International’s (2017b) definition of bribery is broader: it includes “offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust”. However, further clarification on the terms “ethics” and “breach of trust”, as well as jurisdiction for “legality”, would enhance the robustness of this definition.

Further elements for a broader definition of bribery include unacted bribery, where the offer/ receipt is agreed in theory but not acted on or paid in practice. There are some examples of this during allegations of match-fixing in tennis (see Blake, 2016; K. Mitchell, 2016) and baseball (Rader, 2008).

The typology of bribery is complex, as is the inter-relation between bribery and sport. Bribery has been linked to varied stakeholders. Athletes have come under scrutiny for accepting bribes, including NBA star LeBron James in 2003 for accepting vintage tops from a fan in breach of NCAA rules (Batchelor, 2005b, p. 286). They have also been known to offer bribes, such as in the case of F1 driver Jack Brabham in 1956, who bribed the ship’s captain to go faster so as to make it to his race (Collings, 2001). Coaches and club owners have been embroiled in bribery scandals, such as early 1900s Michigan Wolverines’ American football coach Fielding H. Yost bribing players with explicitly prohibited cash incentives for points

scored (Nuwer, 1994, p. 37). Agents, too, have offered bribes to get players or owners to sign or deal with them (Nuwer, 1994, p. 133; J. Smith, 2016, p. 1107; *The Secret Footballer*, 2013, pp. 167-169). Sponsor (Bruno, 2017; Smit, 2006; Yost, 2010) and league owner (Cashmore & Dixon, 2016, p. 203) implication in match-fixing and other forms of bribery has also occurred, such as Bernie Ecclestone's alleged bribing of a bank's risk officer to facilitate a company stake sale in 2006 (Le Blond, 2014). Governing officers employed by, or acting on behalf of, SGBs are often found at the top of the hierarchical pyramid, yet have still been implicated in bribery. It is on these latter actors that the remainder of the paper will concentrate.

The sport industry

The market for global sport and sport-related goods and services flourished with the emergence of lucrative broadcast rights and sponsorship agreements in the 1990s (Barker, 2013; Beech & Chadwick, 2013, pp. 5-10; Gorse & Chadwick, 2010) continues to grow (Gardiner, Robinson, & Parry, 2017; Pielke, 2016). The sport industry is diverse, encompassing a broad range of individuals, practices, and organisations, with a large and varied list of stakeholders.

The sports industry is unique (Stewart & Smith, 1999), with its inelastic consumer base of fans (Kunkel, Doyle, Funk, Du, & McDonald, 2016), deep-rooted links with government spending (Groeneveld, 2009; Masters, 2015), the perception of sport as a public good (Geeraert, Alm, & Groll, 2013; Groothuis, Johnson, & Whitehead, 2004), and its special treatment under international and EU law allowing self-governance (Chappelet, 2016a). The industry's status of autonomy is evident in the European Sports Charter, which recognises sports organisations' "autonomous decision-making processes within the law." (Council of Europe, 2001, Article 3.3).

The corporate governance of SGBs and ISGBs is important to stakeholders, which include governments funding stadia and other sport-related infrastructure (Groeneveld, 2009; Masters, 2015; Schwarz, Westerbeek, Liu, Emery, & Turner, 2017, pp. 10-12), and fans and sponsors affected by the lack of ethical integrity displayed by some organisations (Carpenter, 2016; Gorse & Chadwick, 2010; Hughes, 2018).

While the industry is made up of voluntary sports organisations and affiliated sporting goods and services providers, the former benefit from autonomy. These tend to be hierarchically structured non-profit organisations (B. Garcia, 2017), usually governed by rules and regulations of their global governing body. In this paper, an ISGB is defined as an organisation at the top of the global governance hierarchy of a single sport (or group of sports, as in the case of the International Ski Federation, whose governance extends over snowboarding (FIS, 2018a)), in line with typologies in Forster and Pope (2004) and Geeraert et al. (2014). It may have multiple regional and national associations reporting to it, feeding into it, or forming part of its membership. An SGB is defined as a local (often country association, such as the English Football Association) or regional (such as UEFA, which reports to FIFA) sport governing association.

Some researchers argue that SGBs and ISGBs should be treated as corporations (Barker, 2013; Szymanski & Kuypers, 2000). Smith and Stewart (2010) find four unique features of the sport industry (down from ten in the 1990s). Autonomy in sport is characterised by physical skill or gamesmanship (Breivik, 2000, p. 142; Steenbergen & Tamboer, 1998, p. 36), both subject to intense professionalisation (see Batchelor, 2005a; Rayner, 2018). This affects sport's standing as a non-corporatised industry. Furthermore, the autonomy carve-out affects competition legislation in the USA and Europe, allowing oligopolistic league systems that restrain trade (A. Walsh & Giulianotti, 2007, p. 5), further increasing profits of these organisations.

SGBs' and ISGBs' development into major revenue-generating organisations has increased their media profile, further enhancing the need for ethical conduct (and accountability thereon). Professionalisation of athletes, documented in Ancient Rome (Spivey, 2012, p. 205), eventually led to mass commercialisation of sport (Collins, 2017, p. 35; Kohe, 2017, p. 59; Rayner, 2018, pp. 80-83). Globalisation has increased the reach of sports beyond their original borders (see Hughson, 2017, pp. 380-383; Ziewacz, 2005, p. 246), increasing revenue and, through that, economic rents (covered in greater detail in subsequent sections). The effect of sponsorship on levels from professional through to grassroots has been well-documented (see Barker, 2013; Batchelor, 2005a, p. 2; Beech, 2013; Beech & Chadwick, 2013; Smit, 2006), affecting athletes' kits (McMasters, 2005) to venue names (A. Walsh & Giulianotti, 2007).

Revenue incentives extend to sporting rules. For example, broadcast needs led to the 3-point line adoption in basketball (Ziewacz, 2005, pp. 244-245), ball colour changes in football and tennis, and reflective pucks introduced in ice hockey (Blödorn, 1988, cited in Steenbergen & Tamboer, 1998, p. 45).

PWC (2011) calculated 2010 global sport revenues at \$121 billion, with the European football market revenue alone worth €25.5 billion in 2016/17 (Deloitte, 2018, p. 8). US revenues in 2015 from gate receipts, media rights, sponsorship, and merchandising were \$64 billion (PWC, 2016). TV licensing revenue in the NBA alone a decade earlier accounted for \$2 billion (Fisher, 2005, p. 178). This is in line with published financial statements of larger ISGBs, which report revenues of USD millions (see FIFA, 2017b; ICC, 2017a; UCI, 2017).

It is not only stakeholders within the industry that profit(ed) from the rapid growth and large revenues exhibited by sport leagues and organisations. For example, football pools across European countries use funds derived from their gambling customer base to re-invest in the sport (Huggins, 2017, pp. 65-66; Kohe, 2017, p. 54) or other charities (J. Smith, 2016, pp. 1688-1692). There have also been stakeholder losses, including those from tax avoidance and/or evasion (Buschmann & Wulzinger, 2018). All these elements combine to highlight sport as an industry continuing to grow geographically and financially. It therefore follows that any anti-bribery framework for SGBs and ISGBs should treat them in similar ways to large private or publically-listed companies. This idea forms the basis of the framework derived from an amalgamation of financial corruption literature, as shown in Figure 2.

This process is what the remainder of the paper focuses on.

Politics

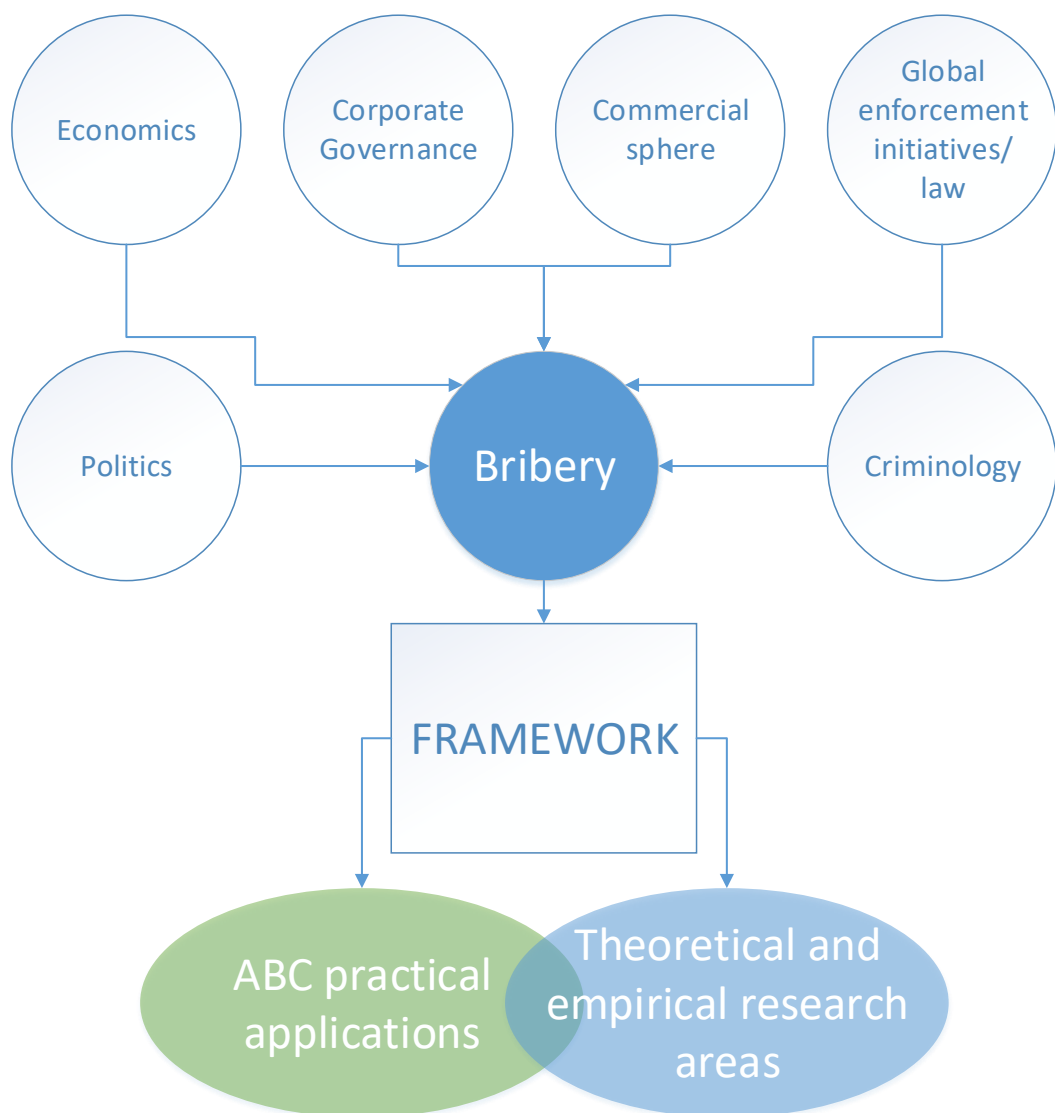
Traditionally, literature on corruption concentrated on either abuse of public office or bribery involving at least one public sector worker (Azfar, Lee, & Swamy, 2001; Goudie & Stasavage, 1998; Klitgaard, 1988, 1998a). This public-sector bias in definitions appears to have diminished in more recent literature (see Miari, de Mesquita, & Pardini, 2015), but continues due to corruption literature's politics base.

Attempts to empirically model corruption include Klitgaard's (1988) corruption formula:

$$\text{Corruption} = \text{Economic Rent} + \text{Discretionary powers} - \text{Accountability}$$

Elements that enhance country corruption levels are the presence of economic rent, levels of discretionary powers held by administrators, and a lack of accountability of those in office (Klitgaard, 1988). Accountability's importance is supported by findings that improved accounting and audit quality have negative effects on perceived corruption (Malagueño, Albrecht, Ainge, & Stephens, 2010). However, care must be taken with the notion of accountability, especially in the absence of a strong definition and power for those holding potentially corrupt agents to account (Cooper & Johnston, 2012).

Figure 2: Inputs and applications of interdisciplinary theoretical corruption perspectives



Rose-Ackerman (1999) concentrates on similar elements in her three dimensions of political corruption:

- “narrowly focused favours available for distribution”, or discretionary powers;
- economic rent available (legally); and
- “the temporal stability of political alliances”.

The latter has implications for, and links with, accountability, and is supported by Lambert-Mogiliansky’s (2002) findings of increased corruption in areas with unstable legislative and administrative functions.

Jain (2001) further adapts this to a framework of corruption with discretionary powers, economic rents, and punishments (both available and used) for breach. Similarly, Nichols (2012) adapts rational choice theories to include secrecy surrounding proceeds of bribery, perception of detection, and emotional and psychological costs of corrupt actions.

Clarke and Xu (2004) analyse bribery in transition economy utility sectors, and findings support the idea that corruption is more likely where economic rents are high, competition low, and profits high (Ades & Di Tella, 1999). Global enforcement (discussed later in this paper) is based on this understanding of corruption.

In summary, economic rent, discretionary powers, accountability, and enforcement are all elements of various frameworks of political corruption.

Economics

Economic literature on the causes and effects of corruption focuses on agency theory, where principals (usually government) allocate resources to agents (usually government officers) with different aims to their allocators (see Mason et al., 2006), or rational choice theory (Becker, 1968; Rose-Ackerman, 1978). For SGBs and ISGBs, agency theory would see sponsors as principals (or fans under stakeholder theory) and governing officials as agents (and also those determining their preferences under rational choice theory). Recent experimental studies attempt to explain corruption in the economic literature.

Lambsdorff and Frank (2011) look at reciprocity of bribe-giving, concluding that one-shot games encourage distrust and therefore decrease bribery. This has implications for

encouraging staff rotation in SGBs, something supported by Abbink's (2004) findings, where diminishing corruption exists in areas of increased staff rotation. However, this solution to governance corruption is complicated by the idea of network governance. This is where constant interplay between agents exchanging resources and achieving shared goals through teamworking is embedded within the structure of the organisation (B. Garcia, 2017), such as the interplay between national SGBs, regional SGBs, and ISGBs. Although this concept involves a public agent, it can be adapted to private sector agents because the public-sector nature is not fundamental to the framework's representation of the phenomenon. Network governance is inevitable in global organisations with relatively small boards, as SGB and ISGB officials are not independent agents and have to work together in multi-set game interactions. This is not to say that large boards would provide a solution, as too large boards create inefficiency and lack of cohesion between executives, amongst other issues (Lipton & Lorsch, 1992; Xie & Yukio, 2013; Yermack, 1996).

Ryvkin et al. (2017) find harassment bribes in public-sector offices can be reduced through online reporting with specific locations divulged. This has implications for whistleblowing policies for SGBs, especially given inadequacies found in the context of doping (Cottrell & Erickson, 2018; Erickson, Backhouse, & Carless, 2017). Furthermore, Lambsdorff and Frank (2010) find incentives for whistleblowers decrease reciprocity between potential bribe-takers and bribe-givers, and increase reporting of corrupt behaviour.

Ethics

"Integrity of sport" is a phrase commonly touted by SGBs and ISGBs (see Council of Europe & UEFA, 2018, Article 2; FIH, 2016, Article 1.4; IAAF, 2015, Article 27; IGF, 2016a, Article 1). It is also used by stakeholding organisations, such as SIGA (2017) and WADA (Howman, 2013), and enforcement bodies such as Interpol (2018) and UNDOC (2018).

Corporate ethics often focus on whether social actions affect financial performance. Increasingly, integrity is becoming important for consumers (Rodgers, Söderbom, & Guiral, 2015) through the idea of public concern (Carroll, 1979). Integrity thus becomes important for sponsors, potentially leading to a double reduction in engaged stakeholders if the organisation's integrity is undermined. This was the case in the 2018 FIFA World Cup, with

some sponsors distancing themselves (Hughes, 2018), although not all interpret integrity similarly because of differing aims (Chadwick, 2018).

Sport is often contextualised within values and norms in society (Breivik, 2000, p. 154). However, universalising these creates friction between them and the autonomy of sport (Steenbergen & Tamboer, 1998). Applied to SGBs and ISGBs, this autonomy/norms divide inevitably affects corruption, which, as previously noted, suffers from definitional issues (Rose, 2017) and a need for societal knowledge (Steidlmeier, 1999) to clarify ethically sound positions. What was defined as corruption when these governing bodies were set up, what the individuals acting as autonomous governing bodies define as corruption, and what the norms of the national and/or international community perceive as corruption do not necessarily align.

Sporting values and their competitive nature are not mutually exclusive under an ethics microscope, as the benefits from how sport “ritualizes, institutionalizes, redirects, disarms and detoxifies aggressive, destructive and dominating urges” (Skillen, 1998, p. 172) can be positive to society in, for example, a utilitarian ethical view. The Michigan Wolverines, an American football college team, were told to “Solve your problems with aggression” (Furman, Jackson, Riley, & Trout, 2018, episode 3, 40:30-40:38) in the sporting arena. While such an attitude may spill over into societal conduct, such as in the cases of domestic violence allegations made against American footballers Ezekiel Elliot (Furman et al., 2018) or Greg Hardy (Gross, 2018), sporting values lie at the heart of both athlete and governing officer conduct, and exclude corruption.

Human action within sport affects ethical considerations attached to it. For example, Breivik (2000, pp. 143-144) distinguishes between “ontological chance” (including environmental and genetic factors) and “epistemological uncertainty” (such as starting positions in races). Corrupt manipulation (such as doping for improved “skill” and bribery to ensure better starting/finishing positions) is often found in the athletic (rather than governance) realm. However, given that SGBs manage large-scale sporting events, this impacts governance. Some ABC policies of this nature exist (see ICC, 2014a), and there are suggestions for more (Carpenter, 2016; Maennig, 2016), but the deontological constraints, where rules are “narrowly framed and directed” (McNamee, 1998, p. 153), may impact effectiveness in practice. Similarly, in accounting, action controls are used in business to ensure that

employees behave in line with organisational values (see Luft, 2016). So, while rules are necessary as a standard against which to hold those in governance to account, the rules and context themselves affect usefulness and success. This is because, amongst other things, judgement is required to apply them (Reddiford, 1998, p. 232).

The commodification of sport can be deemed ethically undesirable if it supersedes internal moral values that sport should propagate (A. Walsh & Giulianotti, 2007, p. 63). This highlights the need for diversity in stakeholder opinions in both decision-making and accountability processes. These stakeholders are subject to professional ethics and codes. The latter tend to focus on integrity (De Waegeneer, Van De Sompele, & Willem, 2016), and the types of bribery stakeholders engage in make an argument for applying rules-based ethics, where what is (or not) considered bribery is clearly set out for the officer/agent/stakeholder. However, organisational desire for change, and involvement of stakeholders and governance officials make codes more effective (De Waegeneer, Devisch, & Willem, 2017). This, in turn, suggests specific ABC guidance is needed for all stakeholders in sport. However, the emergence of loopholes is an inevitable by-product of rules-based guidance, requiring constant maintenance and update once implemented.

Criminology

Criminological perspectives on financial corruption focus on prevention and control (Brooks, 2016a), while the more sociological literature often deals with the institutionalisation of corrupt culture (Ashforth & Anand, 2003; Gabbioneta, Greenwood, Mazzola, & Minoja, 2013). Both are invariably concerned with human behaviour and, in particular, motivation to engage in corruption.

Prevention begins with understanding why corruption occurs and targeting enabling factors. Cressey's fraud triangle combines pressure (as an incentive), opportunity (to commit fraud), and rationalisation (of the perpetrator's own actions) to explain what motivates individuals to commit fraud (Albrecht, Albrecht, Albrecht, & Zimbleman, 2018, pp. 32-33). Caution is needed when applying this to some types of fraud (Schuchter & Levi, 2016), and therefore this may not necessarily apply to financial corruption in general, or sport governance bribery in particular. The fraud triangle hypothesis was refined by Wolfe and Hermanson (2004)

adding the concept of capability (personal abilities). Fraud triangle elements have influenced international auditing standards and are influenced by corporate culture (Schuchter & Levi, 2016).

Prevention also concerns how corruption is initiated. The culture (shared values and beliefs) of corruption in an organisation affects its employees' propensity to engage in corruption, as culture involves social networks. Human relationships do not play out in a vacuum, and sport, with its emphasis on competition, requires interaction between many stakeholders. Button et al. (2018) drew on resident pathogen theory (where organisational culture and controls lead to issues, in this case, corruption) to explain corruption of susceptible individuals, including "profiling, grooming, financial incentives and coercion". While the research focuses on general corruption and is limited by a small sample size, the idea is applicable to sport for the reasons outlined in the sport industry section. Results are in line with social bonding theory, where the strength of relationships between (unethical) corporate employees may increase propensity to commit financial crime (Gottschalk, 2010).

Company performance is affected by "local bribery environments", including interaction with (public sector) officials (Hanousek & Kochanova, 2016). This is supported by findings by Dong, Dulleck, and Torgler (2012), where willingness to be corrupt depends on levels of perceived corruption in a society: citizens begin to justify their actions in relation to other individuals in their societal space. This also has implications for motivational theories of fraud. Anand, Ashforth, and Joshi (2005) suggest socialisation tactics can be used as ABC through using organisational culture to prevent corruption. Thus, a further avenue for sport governance corruption research is testing whether this applies to SGBs.

Walsh and Giulianotti (2007) note that "pursuing sport-for-sport's sake (i.e. regarding sport as intrinsically valuable) realises goods that are intrinsically valuable", and so becomes a motivating factor for individuals linked to these "goods". This closely resembles American Dream theory as applied to corporate fraud which posits that the pursuit of monetary success is the main motivating factor (Choo & Tan, 2007). The issue with such theories of motivation is that they imply value is the ultimate driver for all, but this cannot account for cases where individuals prefer to coach their national side or favourite club over a better-paying job elsewhere.

The control element of the criminology school is affected by cultural attitudes, which can be subjective. For example, a study by Pitt and Abratt (1986) found that perceptions of “wrongness” (whether it classifies as a bribe) associated with a gift depend on both size and circumstances of receipt. This in turn creates difficulties for ISGBs forming rules that need to apply to all their members, as a degree of cultural sensitivity and education is required to ensure all members understand the context and definitions as intended.

Enforcement and law

Pozsgai-Alvarez (2018) postulated that ABC comes in two dimensions: “basic and universal” and “local and specific”. This is how both the enforcement and commercial approaches to ABC deal with corruption. In line with this, a KPMG International’s (2015) global ABC survey found that “International companies must ... create a strategy of compliance that ... takes account of national differences in regulation”. The survey highlights difficulties associated with global codes or policies for multinational organisations like ISGBs.

ABC laws have existed since ancient times, with specific anti-bribery laws enacted in both ancient Greece (Taylor, 2018, p. 26) and Rome (Arena, 2018, pp. 38-39). This progressed to countries enacting ABC laws with increasingly international scope and enforcement. The globalised nature and international reach of Western sports (McNamee & Fleming, 2007) makes SGBs and ISGBs subject to legislation from around the world. For example, the US FCPA (1977, § 78dd-3) has provisions that prohibit giving/offering/promising anything of value, directly or indirectly, to a foreign or party official or candidate intending to gain or retain improper business advantages. The Act also prohibits corrupt payments through intermediaries or third parties (such as agents) where knowledge exists. As previously discussed, sports organisations are not, generally, public-sector bodies, and their officials are therefore not classed as public-sector officials. However, other legislation and regulation can be (and has been) used by the US in combatting corruption, as was the case with the conviction of FIFA officials (US DOJ, 2017) under the Racketeer Influenced and Corrupt Organizations Act in the US (Wragge & Trusty, 2018, 15:51-16:08).

Another piece of legislation with potentially global reach is the UK Bribery Act 2010, whose broader definition of bribery (noted previously) includes private-sector bribery, both passive

(receiving) and active (offering) bribery, and facilitating payments, with a specific carve-out for the latter in the FCPA (Baughn, Bodie, Buchanan, & Bixby, 2010; US DOJ & SEC, 2012). Facilitating payments are those made to (usually public-sector) officials to encourage actual, faster, or more efficient job performance in that element relating to the payee's business, like a customs official requesting bribes to release legal goods.

Facilitating payments may be defined in the legal sphere with the same public-sector bias as other corruption terms, but can be applied to the private-sector case of sport. SGBs and ISGBs can face facilitating payment situations during event management, procurement, fund allocation decisions, and sponsorship and/or broadcast rights negotiations.

There are two distinct (though not mutually exclusive) methods for classifying government and organisational approaches to combatting corruption (Croall, 2004). Crime control, the deterrent approach, focuses on prosecuting and punishing offenders. This has the advantage of precedent, with most legal enforcement frameworks following this approach. In contrast, regulation is a discretionary enforcement style based on cooperation and self-regulation (although this can also be non-voluntary, as in the case of certain financial regulation imposed on financial institutions, such as MiFiD II). It has the advantage of being cheaper (unless criminal sanctions are imposed) and is the ABC approach usually applied to SGBs and ISGBs.

A mix of crime control and regulatory approaches is often the most effective strategy in combatting financial crime and market failure (Croall, 2004). This approach is taken by some UK regulators (such as the FCA), where the self-regulated approach (in applying the *UK Corporate Governance Code* (Mallin, 2016, p. 27)) is supplemented by heavy fines for non-compliance with regulations.

There is also literature on ABC policy perspectives. Abbink (2004) uses an experimental game to show staff rotation decreases propensity to pay bribes. Abbink likens the Olympic Games venue allocation bribery scandals to "one-shot" environments, where staff rotation would not be effective. This implies that staff rotation should not be the sole ABC policy in place.

Another mechanism is whistleblowing hotlines. Abbink and Wu (2017) find that rewarding whistleblowers decreases likelihood of bribery, albeit in an experimental game using

Chinese students. There is precedent for this method in law. One example is Floyd Landis being awarded \$1.1 million for whistleblowing on Lance Armstrong's doping in cycling under the US False Claims Act (Cassin, 2018). Whistleblowing is increasingly the focus of international laws. For example, after a public campaign by Transparency International, the Italian Senate approved Law 179/2017, strengthening the position of whistleblowers, although they did not introduce financial incentives (Sillaman & Bernardi, 2018).

Issues with introducing whistleblowing policies in organisations include protectionist cultures creating potential whistleblower reluctance to come forward, and the bystander effect (Latané & Darley), where everyone assumes someone else has blown the whistle (Cottrell & Erickson, 2018). For an example of poor culture, FIFA's former president, Sepp Blatter, stated in an interview: "Because if you are a whistleblower, it's not correct as well..." (Conn, 2018, p. 306).

Commercial perspectives

Commercial bribery is often defined as business to business bribery (Button et al., 2018), although bribery of individuals and third party representatives (such as sports agents or financial intermediaries) can also form part of trade-related corruption.

Bribery is a significant risk to business and corporate governance (Klitgaard, 1988; Transparency International, 2016a), including from costs, fines, and reputational damage arising from, amongst other elements, agency costs. It is also a growing risk area from an organisational compliance perspective, because of extensive legislation and global enforcement co-operation in place to reduce and prevent bribery.

Bray's (2007) study shows corruption's (negative) effect on business transactions. Transparency International's (2011) Bribe Payers Index charts likelihood of winning business contracts abroad by paying bribes. These studies give a flavour of problems associated with bribery from a business perspective. However, the main limitation to these (and others of their kind) is that their basis of measurement is perception and not quantity (Brooks et al., 2013; Sampford, 2006). Corruption is hard to measure because it is not tangible or openly discussed by perpetrators. Trace International's (2018) Bribery Risk Matrix assesses risk of bribery in countries, based on indicators and indices compiled by the UN and the World

Bank, amongst others (Di Palma, 2017). However, perception can be a useful and valid proxy where alternatives are scarce, and empirical testing is limited by lack of data availability.

Corporate governance

Adams (2003) posited that international corporate governance consists of three elements: risk management, due diligence, and compliance. The latter two have been covered, so it is on the former that this section concentrates: an organisation's structure at the management level to minimise risk of bribery. Agency and stewardship theories can both aid prediction of potential risk areas, such as those arising from information asymmetry (between governing officials and stakeholders) or those from overfamiliarity (between SGB officials and/or sponsors or agents). This is supported by Bruinsma and Bernasco (2004), who use social network theory to show how illegal organisations differ in their structure in response to risk, and the research of Booth, Gilligan, de Zwart, and Gordon-Brown (2015), discussed below.

Given the principle of autonomy, and ISGB history of organic growth as amateur associations before becoming the (albeit usually non-profit) corporate giants of today (Pielke, 2016; A. Smith & Stewart, 2010), it is perhaps unsurprising that ISGBs have a different approach to corporate governance compared to other charitable or corporate organisations. Morgan (2002) identified four different types of governance in professional sport:

- hierarchy (where key decisions are made by a sport's national or international governing body),
- cartel (such as the franchise model found in the NFL and NBA),
- oligarchy (such as the case of English football, with the Football Association and the Premier League being responsible for different elements of league management),
and
- promoter-led (as found in boxing).

Not all these models are relevant here as SGBs and ISGBs tend to follow a hierarchy model. However, league governance structure may affect the power distribution between leagues and SGBs (M. Morgan, 2002; A. Smith & Stewart, 2010), which in turn may affect

governance and ABC policy. For example, both Formula 1 (FIA, 2017c, Article 14.1-2) and the NBA (FIBA, 2014b, Article 15.1.2) enjoy decision-making representation within their ISGB.

Chappelet (2016b) sets out a classification matrix for sporting bodies involved in governance, charting members (natural persons versus legal organisations) against benefits accruing from membership (modest versus substantial). While useful for classifying sporting bodies, the need to comply with basic governance exists regardless of structure. Thus, ABC is applicable for all those bodies covered in the matrix.

Booth et al. (2015), in their review of sport governance structures, conclude that sport is not a corporate governance “special case”. They find increased demand for accountability as organisations commercialise can result in governance structure changes, as was the case with Swimming Australia’s incorporation to facilitate negotiation of TV rights contracts. This is in line with findings of Kikulis, Slack and Hinings (1995) of a trend towards more professional governing boards in sport, although there is also lack of appetite for volunteers ceding control to professional staff. Sport organisations do not always have resources to perform the more professional roles found in similar organisations in other industries (Ferkins, Shilbury, & McDonald, 2005). However, it may be hard to apply that argument to some of the larger, high-revenue SGBs and ISGBs.

Monitoring (including auditing and compliance) is an important control (Lipicer & Lajh, 2013) that ensures resources are correctly allocated. McNamee and Fleming (2007) advocate the use of ethics audits to ensure that SGBs comply with their own stated values. Monitoring compliance with both principles and rules-based policies is therefore another element of ABC incorporated in the framework.

There are limited sport governance codes setting out best practice within the boundaries of autonomy and voluntary organisational status (Australian Sports Commission, 2012; EU Expert Group on Good Governance, 2013; Sport New Zealand, 2009), but there is no universal one (Geeraert et al., 2014). Most codes are principles-based (broad, flexible guidelines), making litigation in areas such as duty of care breaches less likely (as breach is easier to prove where rigid rules exist). It also means they do not offer clear, practical rules. Other codes concentrate on general corporate governance procedures, such as *A Code for Sport Governance* (Sport England & UK Sport, 2016), based on the *UK Corporate Governance*

Code (Financial Reporting Council, 2016). These, while useful for promoting good governance, do not fully embrace anti-bribery.

The dominance of Europeans as senior officers of ISGBs, combined with ISGBs' ability to indulge in regulatory arbitrage for their operations (Geeraert et al., 2013; Geeraert et al., 2014) reinforces the principle of autonomy over laws, rules, disputes, and relationships within their specific sport recognised by governments and other external bodies (Forster, 2006; Forster & Pope, 2004). To counter autonomy issues, some political bodies have set best practice or required sport governance codes for sports organisations wishing to obtain government funding (Australian Sports Commission, 2015; Sport England & UK Sport, 2016). Furthermore, autonomy and the unique structure of SGBs are used to question applicability of traditional corporate governance mechanisms and policies, including ABC. Governance structures differ from traditional executive models, especially with regard to independence and accountability, which affects propensity for bribery (in line with the politics literature), especially when many governance officials are naïve or purposefully ignorant of existing corruption (Brooks et al., 2013; Kirkeby, 2016).

Some solutions to the governance problems include sharing best practice by SGBs (such as Netball New Zealand) and ISGBs (such as the Badminton World Federation) (Pedersen, 2016) to encourage strong control systems. Creating best practice codes for SGBs is another potential solution (Michie & Oughton, 2005; Pielke, 2016). Further suggestions include reporting on pre-agreed governance measures (including transparency and compliance) or benchmarking (Carpenter, 2016; Chappelet & Mrkonjic, 2013a; Geeraert, 2016) to encourage external monitoring by stakeholders.

In line with Klitgaard's (1988) formula, and Rose-Ackerman's (1999, p. 132) and Jain's (2001) frameworks for corruption, transparency and accountability are targeted by researchers and policy-makers alike for their importance in the ABC sphere (Mallin, 2016, p. 64). Improving transparency and disclosure in including public communication, conflict of interest, executive pay, and procurement (Geeraert, 2016; Maennig, 2016; Menary, 2016; Pielke, 2016) negatively affect corruption. Improving accountability covers such areas as explanations of democratic processes, availability of whistleblowing hotlines or reporting mechanisms, audit trails for receipt and use of funds, and so on (see Geeraert, 2015;

Ionescu, 2015; Pielke, 2016). Financial accountability in particular is one where the accounting field could help inform improvements to current sport governance practice.

Anti-bribery framework and ABC implications

The literature review conducted in this paper discussed key disciplines in corruption and bribery research as applicable to sport governance. This section amalgamates the interdisciplinary studies above into a framework. The anti-bribery framework should enable critical assessment of bribery and ABC, as well as offer applications for ABC policies grounded in theory, as illustrated in Figure 2.

Given the sport industry's corporate credentials, current public-sector corruption literature is adapted to cover private- or quasi-private-sector SGBs and ISGBs. The main interdisciplinary corruption literature covered in this paper includes perspectives from:

- politics, which argues for inclusion of economic rents, discretionary powers, enforcement powers, stability, and accountability in any assessment of corruption;
- economics, which shows limiting interactions between members helps reduce corruption (such as independence and segregation of duties) and that transparent online reporting reduces bribes (particularly important in relation to whistleblowing);
- ethics, where the role of epistemological uncertainty in competition has implications for ABC focused on match-fixing, while the debate surrounding commodification and autonomy has implications for sponsorship and other stakeholder ABC policy-makers;
- criminology, where dealing with motive and opportunity, as well as culture, helps inform the ABC control debate;
- global enforcement and law, where the international nature of sports means compliance with ABC is tougher, especially around gifts and entertainment, facilitating payments, and whistleblowing;
- the commercial sphere, where negative effects on profit and difficulties monitoring bribery influences success of ABC implementation; and

- corporate governance, where commercialisation affects governance structures, although ceding control to professionals faces resistance that needs to be assessed in a financial corruption context, as well as making the case for risk management and monitoring to control against corruption.

These perspectives highlight key areas of overlap in the research areas and findings. The importance of definitions was highlighted in a number of disciplines, including economics, criminology, enforcement, law, and the commercial arena. This clarification of concepts is therefore the first step required in a theoretical framework, as illustrated in the diagrammatical depiction of the anti-bribery framework in Figure 3.

As previously discussed, the terms corruption (Ashforth & Anand, 2003; Caiden, 2001; Den Nieuwenboer & Kaptein, 2008; Masters, 2015; Quiñones, 2000; Rose, 2017) and bribery (Transparency International, 2017b; US DOJ & SEC, 2012) have multiple definitions. Thus, the term “corruption” needs to be defined first, as bribery is its subset (ICAEW, 2017; Transparency International, 2017c), and therefore cannot be reasonably defined if the parameters of (financial) corruption have not been previously set.

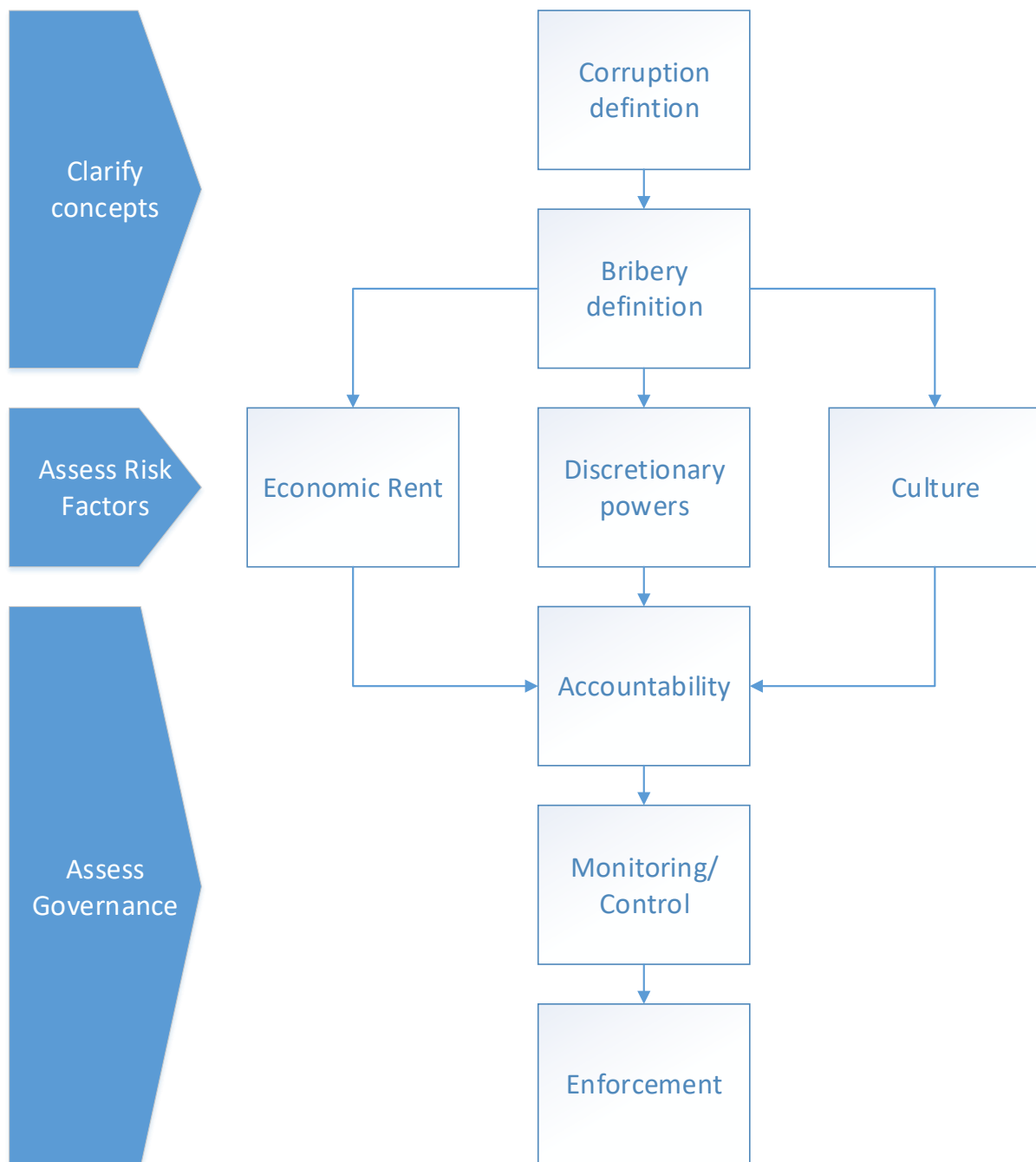
The literature discussed in this paper shows the definition requires consideration over inclusion of:

- private- (as well as public-) sector corruption;
- different types of corruption (as set out in Table 1);
- corruption involving underperformance (Gorse & Chadwick, 2010); and
- jurisdictions (single country versus global considerations).

The second clarification process, defining bribery, would require a consideration of whether or not the following are covered:

- facilitation payments (as per enforcement and law);
- unactioned bribery (as per the bribery section);
- both giving and receiving bribes;
- organisational (Ashforth & Anand, 2003; Den Nieuwenboer & Kaptein, 2008) as well as private gain of the briber;
- public gain, or noble cause corruption (Caiden, 2001, as cited in Masters, 2015) resulting from the bribe.

Figure 3: Theoretical framework for bribery and ABC



The next step in the framework is to assess the risk factors for bribery. This is in line with politics (and economics) literature on the causes of corruption (Jain, 2001; Klitgaard, 1988; Rose-Ackerman, 1999), which focus on economic rents and discretionary powers as two of the main elements. Other factors linked to corruption include lack of transparency (Geeraert, 2016; Maennig, 2016; Menary, 2016; Pielke, 2016) and instability (Rose-Ackerman, 1999), contained within the concept of “culture”.

Economic rent in SGBs and ISGBs is linked to autonomy (Breivik, 2000, p. 142; Chappelet, 2016a), where sport's special status allows for oligopolistic and monopolistic sport league structures (A. Walsh & Giulianotti, 2007, p. 5) and the high(er) profits and economic rents that theoretically follow. There is also input from the ethics and corporate governance literature on commodification of sport (Beech & Chadwick, 2013; Gorse & Chadwick, 2010; A. Smith & Stewart, 2010) and its effects on sport governance (Barker, 2013; Booth et al., 2015; Szymanski & Kuypers, 2000), which has implications for the social versus financial role of sport debate. The latter shares elements with corporate governance literature on non-profit organisational governance and corporate social responsibility (Carroll, 1979; Rodgers et al., 2015).

Discretionary powers for decision-makers is another cause of corruption (Jain, 2001; Klitgaard, 1988; Rose-Ackerman, 1999). The requirement for judgement is affected by values, as per the ethics literature (Reddiford, 1998, p. 232). Agency and stewardship theory research from both corporate governance and economics realms inform the need for governance assessment (the next step in the framework), particularly accountability. Discretionary powers are also affected by criminological enabling factors (Albrecht et al., 2018; Schuchter & Levi, 2016; Wolfe & Hermanson, 2004) and the crime control versus regulatory approach debate (Croall, 2004) with regards governance.

Culture is a risk factor for corruption, as poor values can be propagated through employee or officer conduct. Criminology literature assesses effects on corruption in both country (Dong et al., 2012; Hanousek & Kochanova, 2016) and organisational attitude (Button et al., 2018; Gottschalk, 2010) effects on corruption. Socialisation can also be used as an ABC measure (Anand et al., 2005), although the ethics literature around contextualisation of values and norms with regards the competitive nature of the sport (Skillen, 1998, p. 172) does present a barrier that needs to be accounted for and overcome. Enforcement perspectives also refer to the "local and specific" nature of ABC (Pozsgai-Alvarez, 2018), in line with literature on need for societal knowledge in bridging the autonomy/norms ethical divide (Steidlmeier, 1999).

The governance assessment section of the framework relates to accountability, monitoring and control, and enforcement. Lack of accountability as a cause of corruption is well-documented in the politics and economics literature (Klitgaard, 1988, 1998a; Nichols, 2012;

Rose-Ackerman, 1999), and from commercial perspectives (Bray, 2007; Di Palma, 2017). The corporate governance literature focus is on transparency, conflict of interest, procurement, and other financial compliance issues that affect governance (Geeraert, 2016; Maennig, 2016; Menary, 2016; Pielke, 2016).

Accountability is strongly dependent on monitoring and control (Cooper & Johnston, 2012) to ensure that the governance of a sporting organisation continues to function with integrity (Lipicer & Lajh, 2013). Agency and stakeholder theories, in combination with the diversity of stakeholders in SGBs and ISGBs, advocates for monitoring and control. Staff rotation (Abbink, 2004), online reporting (Ryvkin et al., 2017), ethics audits (McNamee & Fleming, 2007), and whistleblowing procedures (Erickson et al., 2017; Lambsdorff & Frank, 2010) all form part of the internal control system.

Enforcement of policies and procedures, and thus governance and ethical compliance, is the final element of the framework. Monitoring and control of breaches are of limited use if punishments are not enforced (Jain, 2001; Nichols, 2012). The need for compliance action (or perceived action) is intertwined with cultural elements previously discussed. The method of enforcement (rules-based or principles-based) may thus factor into the effectiveness of ABC policy.

Direction for further research

The interdisciplinary nature of the framework (and, indeed, of bribery and other forms of financial corruption in sport) opens it up to further research in a number of areas and disciplines. Empirical evidence in support of the framework and testing of its robustness and effectiveness in both the theoretical framing of bribery and the practical impact on ABC would require a critical analysis of its component elements.

Clarifying concepts

There is a need for a better understanding of the diversity of definitions of both corruption and bribery both across time and culture (including work similar to that on corruption undertaken by Rose, 2017), and across locations and jurisdictions. There is also currently no taxonomy of bribery.

Assessing risk factors

Valuation of the economic rents and other financial rewards would help further assuage the relationship between bribery and profit. There is scope for more research into the effectiveness and practicalities of staff rotation in a sport setting, the effects of discretionary powers on ABC, and the effects of societal and organisational culture (including the effects of violence and competition in sport) on bribery.

Assessing governance

More research into the power elements of accountability (Cooper & Johnston, 2012) and effectiveness of transparency and accountability in reducing bribery would inform the literature, as would the balance of risk and accountability against profit and trade in sport. The effect of monitoring, including ethics audits (McNamee & Fleming, 2007) and whistleblowing hotlines and incentives in sport on profits and ABC (both enforcement and economic perspectives), is an underdeveloped research area.

Chapter 2 - Anti-Bribery and Corruption Policies in International Sports Governing Bodies

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Abstract

International Sports Governing Bodies ('ISGBs') are diverse in their aims but share a need to maintain a reputation of accountability in the eyes of their stakeholders. While some literature analyses the general governance concerns faced by these organisations, there is limited focus on anti-bribery and corruption ('ABC') within this sphere. This paper's research aim is an exploratory evaluation of the ABC best practice policies that exist within ISGBs, asking how they can be assessed and what best practice policies currently exist within this framework. This paper undertakes a critical review of the diverse ABC governance policies in the largest ISGBs through content analysis on governance documents publicly available on the sample ISGB websites. This review was undertaken twice on the same ISGBs, in 2017 and 2020, and the changes reviewed. The research highlights best practice policies for recommendation to all ISGBs, and illuminates the absence of adequate policies with regards to the risk of bribery in ISGBs. The findings show there was no area within the framework that ISGBs performed well at as a collective, and there was no single ISGB whose anti-bribery policies were strong in all areas. However, the comparison between 2017 and 2020 shows an improvement in ABC policies in some ISGBs over the timeframe analysed. The implications are a need for sharing best practice in this area of governance, and providing global guidance on ABC policies for ISGBs to ensure integrity in the sector.

¹ As per author contributions set out in the publication: "CP compiled the dataset and conducted the analysis of the data. CP was the senior author of the paper. TH is the second author."

Introduction

Bribery in sport is not an uncommon phenomenon. From boxer Eupolos bribing fellow Olympic Games competitors in 388 BC (Spivey, 2012, p. 169), to bookmakers bribing stable-boys to dope horses in the 1960s (Reid, 2014), to FIFA Executive Committee members being bribed to secure their votes (Blake & Calvert, 2015; Conn, 2018), sport is awash with examples of this form of corruption.

Bribery and corruption in international sport are rife, systemic, widespread, and linked to stakeholders from athletes to sponsors, although the governance side of the game has gained most attention. For example, FIFA's 2015 governance corruption scandal led to most of their Executive Committee indicted in the US or sanctioned internally (Conn, 2018).

Bribery damages the integrity and image of sport (Gorse & Chadwick, 2010; Kihl et al., 2017) and undermines efficiency and growth within the industry (Azfar et al., 2001). Despite continuing vulnerability to this form of corruption, there is limited literature on how ISGBs tackle bribery through the use of ABC corporate governance and ethics policies.

There are also no global, functional best practice guidelines available for implementation by sport organisations (Michie & Oughton, 2005), although some countries have created their own, linked to public funding availability (Australian Sports Commission, 2015, 2020; Sport England & UK Sport, 2016). The UN (2017) has also issued guidance on ABC measures for countries tackling corruption in sport. ABC policies are required to ensure that ISGBs can be held to account, and clear policies allow for sanctions against breaches. Absence of adequate policies therefore affects propensity for corruption, although benchmarking of individual ISGB's ABC governance is outside the scope of this paper.

Challenges faced by the sport industry in designing and implementing ABC policies include different structures and hierarchies within ISGBs (Chappelet & Mrkonjic, 2013a; Gardiner, Robinson, et al., 2017; Pielke, 2016), lack of awareness of governance problems leading to conflict of interest and fraud (Brooks et al., 2013; Kirkeby, 2016), and ability to indulge in regulatory arbitrage for country of incorporation (Geeraert et al., 2014; Pielke, 2016). For example, the 2015 FIFA scandal was linked to problems with structure of both ISGB and member federations (Tighe & Rowan, 2020), conflicts of interest (Blake & Calvert, 2015),

and the protection that Swiss company law previously afforded ISGBs (Associated Press, 2014).

As ISGBs are the regulators of their sport, an evaluation of their ABC policies is required to understand the problem, and provide best policy recommendations to other ISGBs. This paper's research aim is an exploratory qualitative evaluation of ABC policies of ISGBs with regards to policy content and language. This is done against the anti-bribery framework developed by Philippou (2019) [in Chapter 1] for assessing ABC policies based on interdisciplinary corruption research. The intention is to highlight best practice policies (and those missing) within this framework currently adopted by some ISGBs, and outline issues raised on the risk of bribery in ISGBs as a group.

This paper's contribution to knowledge is a critical review of the diverse current ISGB anti-corruption governance policies for the prevention of bribery.

The next section of this paper argues that corporate governance policies are applicable to ISGBs, then provides an overview of ABC literature, followed by a section that outlines the framework used and method employed in the assessment of ABC policies, and a discussion of the results by framework element.

Corporate governance and sport

The European Sports Charter states that 'voluntary sports organisations have the right to establish autonomous decision-making processes within the law' (Council of Europe, 2001, Article 3.3). While autonomy has led to self-regulation (Chappelet, 2016a; Forster, 2006; Forster & Pope, 2004), some researchers have argued that ISGBs are indeed corporations despite this status (Barker, 2013; Szymanski & Kuypers, 2000). Smith and Stewart (2010) noted that the unique features of the sport industry have diminished since the 1990s from ten (Stewart & Smith, 1999) to four, including having legally allowable monopolistic and/or oligopolistic structures, supporting corporate governance policy applicability to sports organisations.

Governance provides solutions to issues identified by agency theory (Jensen & Meckling, 1976) as applied to sport. Agency problems can be caused by separation (Berle & Means,

1930) between principals (resource allocators and stakeholders such as fans and athletes) and agents (managers of these resources, such as ISGBs).

ISGBs have developed into large revenue-takers and increased their visibility (Gardiner, Robinson, et al., 2017; PWC, 2011, 2016).

Corporate governance of ISGBs is thus increasingly important to governments and policy-makers. Political bodies such as the Council of Europe now regard sport governance as a key issue; they approved the 2013 Berlin Declaration calling for the sport industry's engagement with corporate governance issues (Gardiner, Robinson, et al., 2017; Geeraert, 2016) and adopted the Good Football Governance Resolution (Council of Europe, 2018).

Given the autonomy principle, with sport given special dispensation under law (Council of Europe, 2001), it should be unsurprising that ISGBs are different in their governance and board structure when compared to other corporate organizations, particularly with regards to lack of accountability,. This is especially so when those charged with governance are uninterested, unaware, and/or unable to recognise corruption (Brooks et al., 2013; Kirkeby, 2016).

Proposed solutions to corporate governance problems (and links to corruption) faced by ISGBs put forward by researchers and policy-makers include:

- benchmarking (Geeraert, 2016) and reporting on corporate governance measures (Chappelet & Mrkonjic, 2013a);
- accountability for members' actions, including controls over receipt and use of funds (Ionescu, 2015; Pielke, 2016);
- improving transparency, including disclosure of senior management salaries, and procurement methods (Geeraert et al., 2013; Maennig, 2016; Menary, 2016; Transparency International, 2016b); and
- providing examples of good governance for other sports governing bodies to follow (Pedersen, 2016) through a best practice code (Michie & Oughton, 2005; Pielke, 2016).

Researchers have attempted to develop benchmarking tools for assessing the strength of corporate governance structures in sport organisations (not necessarily ISGBs). However, if autonomy and self-regulation are indeed part of the reason for poor governance across the

sporting industry, then comparisons with peer organisations would be of limited value as an ABC tool. The *Action for Good Governance in International Sport's* ('AGGIS') benchmarking tool targeted the areas of transparency, and checks and balances. Both transparency and accountability linked to checks and balances are frequently used controls in the ABC sphere (Solomon, 2013, p. 151-190) and are covered later in this paper.

Chappelet and Mrkonjic (2013a) composed a set of indicators for measuring corruption in sports governing bodies, including organisational and reporting transparency, control mechanisms, and sport integrity, which overlap with the ABC framework (Philippou, 2019) used in this paper. Other benchmarking that has been applied to sport governance includes Play The Game's National Sports Governance Observer (Alm, 2019; Geeraert, 2018). There was, however, no explicit coverage of anti-bribery measures within the benchmarking assessments, and this is a suggested area for further research.

Limited research exists on ABC elements within sport governance. One example includes Pielke (2016), who assessed the conflict of interest and other ABC measures at FIFA against a framework of accountability mechanisms (including legal, market, peer, and public reputational accountability), but not stakeholder accountability. Over the same period, FIFA did well in the AGGIS benchmarking, coming second in the list of 35 Olympic sports federations (Geeraert, 2015).

The methods noted above have been rarely adopted with an emphasis on ABC, although attempts to increase transparency across a number of organisations has taken place over time, and there is limited research into ABC corporate governance applications for ISGBs. This paper aims to begin the process of addressing this paucity of knowledge by analysing best practice as a first step towards an ABC best practice code in line with Michie and Oughton (2005) and Pielke (2016).

Bribery

Like corruption (Ashforth & Anand, 2003; Den Nieuwenboer & Kaptein, 2008; Gorse & Chadwick, 2010; Rose, 2017), bribery encompasses an array of definitional issues and is affected by public sector literature bias. This may be in part to the sense in which sport is a public good even if the bodies running it are not.

although perception does play a part in reputational damage suffered by companies as a result of corruption.

Theoretical Framework

There is a limited range of theoretical frameworks available for critical evaluation of ABC policies. One such example is De Waegeneer et al. (2016), who created a classification framework for content analysis of ISGBs' ethical codes' effectiveness. This included thematic and procedural classifications of content, both of which are relevant to general governance policies, but not explicitly concerned with ISGBs. Another is the TASP sport corruption typology of Masters (2015), which can be applied explicitly to instances of corruption in sport or framing specific scandals within ISGBs.

Svensson (2005) describes corruption as an outcome 'of a country's legal, economic, cultural and political institutions'. Bribery, in turn, is an outcome of a number of similar variables, both thematic and procedural, which need to be addressed in an ABC policy.

Philippou (2019) [Chapter 1] sets out a theoretical framework for bribery in sport governance. The framework (Figure 4) is split into three parts: clarifying concepts (such as definitions of corruption and bribery employed), assessing risk factors (economic rent, discretionary powers, and culture), and assessing governance (accountability, monitoring/control systems, and enforcement). As this framework is explicitly concerned with ABC in sport governance, and its production based on an amalgamation of interdisciplinary ABC research, this is the framework used in this paper. Its elements and the relevant literature are discussed below.

Clarifying concepts: Definitions

The global scope and activities of ISGBs makes them subject to varied ABC legislation and regulations, which internal policies and codes need to comply with. The ISGBs' ability to take advantage of regulatory arbitrage (such as the ICC's move from the UK to Dubai in 2005) affects the policies and procedures required and therefore enacted.

The US FCPA's (1977, §78dd-3) definition of bribery requires involvement of a public official. The UK Bribery Act 2010 has a much broader definition of bribery, covering private sector

bribery (and therefore ISGB officials), passive as well as active bribery (both giving and receiving a bribe), and facilitating payments. Facilitating payments are inducements given to officials to perform routine business transactions in their (legal) job. Facilitating payments are allowable under the FCPA (Baughn et al., 2010), although enforcement has tightened up in recent years.

ISGBs could potentially be affected by public-sector facilitating payment definitions during sport event management and related procurement activities, or during broadcast rights negotiations. ISGBs could also be affected by private-sector bribery in, for example, requesting support in the form of votes in exchange for allocating funds to specific development programs.

Given the reputational risk from being embroiled in a bribery scandal (Gorse & Chadwick, 2010), ISGBs should also include unactioned (agreed but not acted upon) bribery in their definitions. This is because mere agreement to conduct bribery could still damage the ISGB's reputation, as is the case with the unproven allegations of match-fixing in tennis (see, for example, Blake, 2016; K. Mitchell, 2016). By extension, when these practices become endemic to the culture, it's woven into the fabric of the sport, as was the case with the cultural problems experienced by the Australian cricket team (Lemon, 2018).

Assessing risk factors

Economic Rent

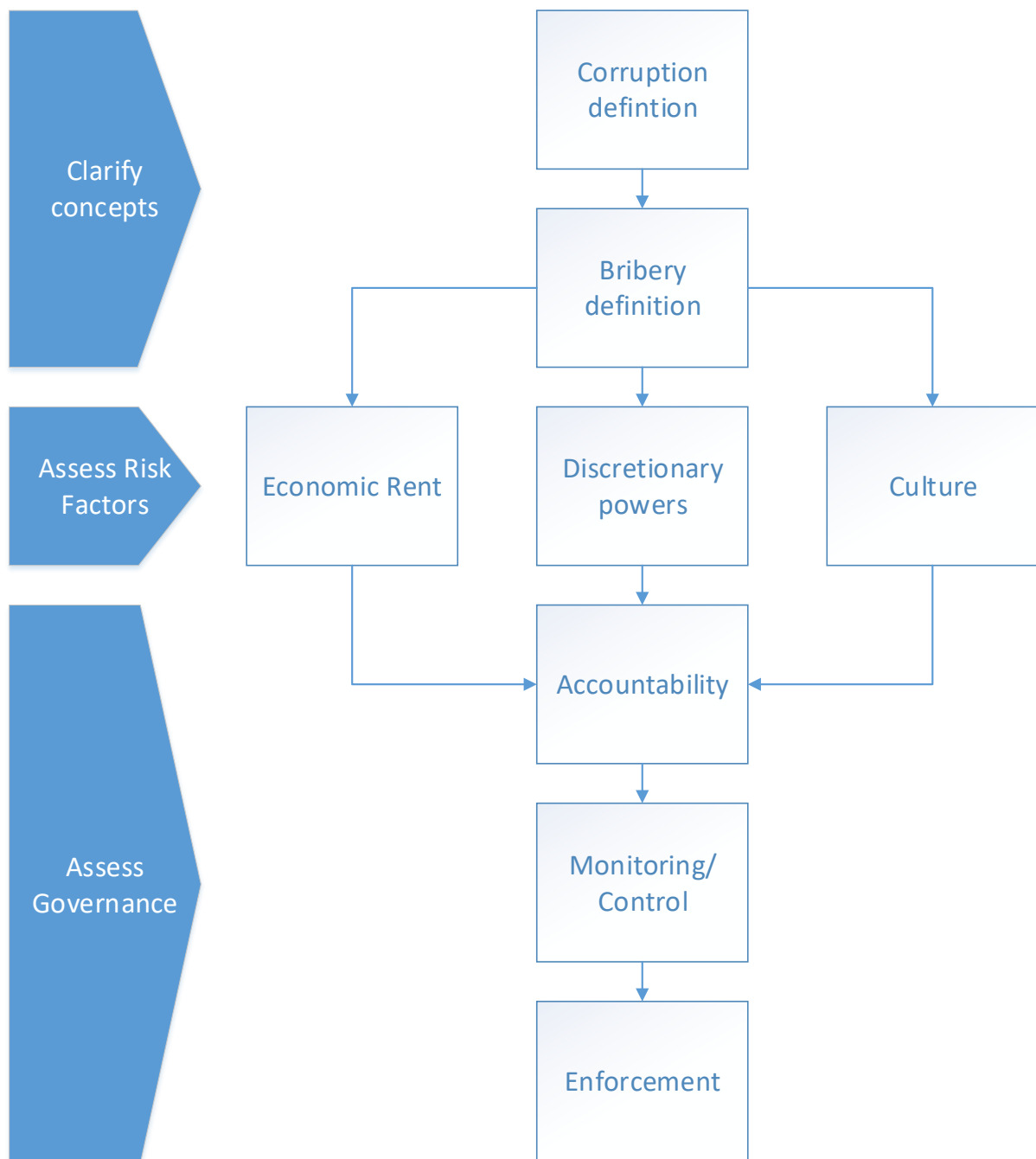
Policy-driven corruption theory is steeped in the tradition of Klitgaard's (1988) formula and Rose-Ackerman's (1999, p. 132) framework, both of which attempt to understand (and reverse) the causes of corruption. Both are limited to public-sector corruption (although Klitgaard (1988, 1998b) does acknowledge the existence of private-sector bribery). As bribery is a subset of corruption, both include economic rent in their respective theoretical frameworks affecting ABC.

Economic rent is the concept of monopoly profit; it is an unsustainable pricing level in the presence of competition (Krueger, 1974; Ricardo, 1821). Ades and Di Tella (1999) found that countries whose firms benefit from higher levels of economic rent are more prone to corruption. Clarke and Xu's (2004) regression analysis of bribery in the utility sector in

transition economies also found economic rents to be a corrupting factor, and bribery more likely in areas with lower levels of competition and higher profitability.

ISGBs, by their very nature as global organisations, have monopoly power over their sport or (in the case of the IOC) event (M. Morgan, 2002). An exception to this is the oligopolistic structure of professional (as opposed to amateur and professional, which was governed by the AIBA (2018), despite their authority over Olympic events being rescinded by the IOC (IOC, 2019; L. Morgan, 2020)) boxing governance, which includes four main ISGBs (the World Boxing Association, World Boxing Council, IBF/USBA, and the World Boxing Organisation). However, this is still sufficiently limited to allow the ISGBs to extract economic rents from fans and other stakeholders of the sport.

Figure 4: Theoretical framework for bribery and ABC (Adapted from Philippou (2019))



Discretionary powers

Discretionary powers of governance officials affect levels of corruption (Jain, 2001; Klitgaard, 1988; Rose-Ackerman, 1999). Autonomy enjoyed by sport governing bodies under law (Chappelet, 2016a; Geeraert et al., 2014; Geeraert et al., 2015) increase the levels of discretionary powers that governance officials have over their sport.

Culture

Clearly defining bribery affects behaviour (Steidlmeier, 1999; Transparency International, 2013a, Article 5.6.1). Cultural attitudes to bribes affect tendency to both pay (Pitt & Abratt, 1986) and receive (Lambsdorff & Frank, 2010) bribes. Thus, care must be taken where 'there are deep-rooted customs regarding gifts and hospitality' (Transparency International, 2017a, Article 6.7), as well as other risk areas, as a result of the global coverage of ISGBs.

Gifts and entertainment (or hospitality) is an important area of ABC (Transparency International, 2013a, 2017a), and forms part of cultural control. The need for gifts and entertainment in ISGBs should be assessed as part of risk. There is also a need to provide guidance on appropriate (sometimes zero) levels above which receipts or donations could be construed as bribery. For example, the UK Bribery Act 2010 (in contrast to the US FCPA (1977)) makes no exemption for business promotion, so marketing and entertainment (if the intention is corrupt) fall within the scope of the Act regardless of value.

Assessing governance

Accountability

The increase in the role of the media (especially through investigative journalism) has fuelled strong public demand for ISGB accountability to stakeholders, including fans and taxpayers (Ionescu, 2015). Conversely, it has been argued that the media has facilitated corruption through biased positive reporting of unethical sporting behaviour (Numerato, 2009; Whannel, 2002, p. 290-292), such as hailing cheats as national heroes if a country has won a major sporting event despite corrupt behaviour.

Transparency as a concept is broader than accountability (defined below), and relates to clarity over the structure, funding, spending, and conduct of an organisation through reporting 'rules, plans, processes and actions' (Transparency International, 2017c), although disclosure is an important aspect of transparency, such as that found in the likes of the UK Corporate Governance Code (FRC, 2016). Care, however, must be taken to avoid an 'accountability-by-audit approach' (where transparency in process is merely a means to allow audit) (Henne, 2015), where generalist rules are not necessarily suitable for the industry.

Klitgaard (1988) and Rose-Ackerman (1999) correlate greater levels of administrator accountability to lower levels of corruption and, therefore, bribery. In the case of (mainly private company) ISGBs, it follows that, where there are no effective mechanisms to hold senior officers accountable for their actions, there are likely to be higher levels of bribery. Accountability has been defined as holding organisations 'responsible for reporting their activities and executing their powers properly' (Transparency International, 2017b), or having actors hold others to a set of standards with sanctions available if these are breached (Grant & Keohane, 2005b; Stiglitz, 2003). This includes clear lines of reporting for members, employees, and other stakeholders being available, usually defined in policies and procedures. Non controls (mainly policy) definitions of accountability focus on actions over liability, although there is confusion over the definition (McGrath & Whitty, 2018). Accountability was defined in the controls sense in this paper, as having a set of standards such as reporting on specific tasks, having named senior officers responsible for clearly identified specific tasks, and/or the organisation or senior officers being explicitly responsible for particular functions or actions within an organisation.

Transparency and accountability contribute to ABC as scrutiny of governance leads to lower levels of bribery. For example, Duggan and Levit (2002) found that increased media attention decreased match-fixing in sumo wrestling.

Monitoring/ control

Monitoring is a form of resource control (Lipicer & Lajh, 2013) and can include the use of compliance functions or ethics audits (McNamee & Fleming, 2007).

Whistleblowing

One of the key methods of monitoring and control centre around whistleblowing. Whistleblowing policies allow members to raise concerns about breaches of ethics, laws, and business standards, and enable monitoring and control. For example, the ACFE (2016) noted that 'tips' was the most likely form of detection but that 'organisations with reporting hotlines were much more likely to detect fraud through tips' than those without. The importance of whistleblowing is also recognised in Transparency International's (2013a, Article 6.5; 2017a, Article 9.2) ABC guidance, and increasingly by policy (see Sport Whistle, 2018) and sports organisations (Cottrell & Erickson, 2018).

The confidentiality and safety of whistleblowing hotlines is important for encouraging witnesses to come forward with information (Soon & Manning, 2017). This is recognised in various statutes worldwide, although cultural differences pervade. Transparency International's (2013b, p. 8) review of the whistleblowing laws in the EU found only four countries (Luxembourg, Romania, Slovenia, and the UK) had advanced provisions in their laws for 'whistleblowers in the public and/or private sectors', while seven had none or very limited provisions. The EU stance on whistleblower protection has since been enhanced with the advent of the Directive on the protection of persons reporting on breaches of Union law (European Parliament & Council of the European Union, 2019). The Sarbanes-Oxley Act (2002, §1514A) in the US also penalises retaliation against whistleblowers.

Enforcement

Even if whistleblowing policies exist, enforcement of witness protection and confidentiality rules and regulations increase the tendency for whistleblowers to come forward with information (ACFE, 2016). This enforcement ability also applies to all aspects of governance policy and procedure, as enforcement is, to a degree, positively correlated with adherence by individuals subject to it (Croall, 2004).

Investigatory and enforcement powers are linked to accountability, as ability to enforce decisions independently signals that those in breach of policies and procedures will be held accountable for doing so. Geeraert et al. (2014) assessed the corporate governance quality in 35 Olympic sport governing bodies, including enforcement powers of the Ethics/Integrity Committees of their sample ISGBs. Only one (UCI) had the ability to initiate proceedings independently at the time.

From an economics perspective, Becker's (1968) rational choice theory was adapted to model public corruption utility choices in South Korea and Hong Kong (Jin-Wook, 2009). This approach was criticised for its simplicity, and was consequently updated by Nichols (2012) to include the ability to use the bribe in secret, perceived (rather than actual) risks of detection, and emotional and psychological costs of acting corruptly. It therefore helps explain why penalties (both criminal and social) form an important part of ABC strategy, as enforcement powers are needed to impose sanctions.

Method

The anti-bribery framework developed by Philippou (2019) [in Chapter 1] was used to critically evaluate the publicly available ABC policies and procedures of 22 ISGBs (listed in Table 4). Assessing the ABC methods employed requires substantive disclosure evidence from the ISGBs on their internal organisational structures and policies employed. This is not always available, and differs from ISGB to ISGB.

In line with the concept of economic rent influencing corruption (Klitgaard, 1988), the sample of ISGBs used in this research were the largest. This conforms with findings by Maennig (2005), where only sports able to generate high income (and economic rents) were affected by corruption, although these findings may have been affected by selection bias in classifying 'major documented cases' (p.190). This approach is also consistent with the sample selection by Geeraert et al. (2014), and Gorse and Chadwick (2011) in their analyses of governance issues and corruption in sport respectively.

Arriving at a sample of the ISGBs with the largest revenues was hindered by some ISGBs not publishing their financial statements (covered in the transparency and accountability section below). Therefore, the list of profitability by sport is an incomplete one. The researchers proxied size to popularity, as defined by their visibility in the media and on terrestrial broadcasting in the largest sports markets (Chadwick, 2013, p. 515; Geeraert et al., 2014; Geeraert et al., 2015; PWC, 2016). Table 5 lists the sports sampled and their associated ISGBs. Note that the IOC was included (and referred to as an ISGB) in this paper because compliance with the IOC's regulations are the explicitly stated basis for many other ISGBs' policies.

All available documents on structure, governance, financial controls, integrity, and anti-corruption were downloaded from the sample ISGB websites in May 2017 and December 2020 and content analysis performed thereon. The analysis was performed on two dates to also assess ISGB progress with regards ABC policies.

Of the 22 ISGBs reviewed, one (IRB, 2017, 2020) had no relevant documents available on their website (during either timeframe).

The diversity of information available, and the relevant conclusions drawn from this, is discussed in the section on transparency and accountability.

Table 5: Sampled sports and ISGBs

| Sport | Governing body/ bodies | Abbreviation |
|-----------------------|---|---------------------|
| Athletics | International Association of Athletics Federations/ World Athletics | IAAF |
| American Football | International Federation of American Football | IFAF |
| Baseball | World Baseball Softball Confederation | WBSC |
| Basketball | International Basketball Federation | FIBA |
| Boxing (professional) | World Boxing Association | WBA |
| | World Boxing Council | WBC |
| | International Boxing Federation/ US Boxing Association | IBF/ USBA |
| | World Boxing Organisation | WBO |
| Cricket | International Cricket Council | ICC |
| Cycling | Union Cycliste Internationale | UCI |
| Football | Fédération Internationale de Football Association | FIFA |
| Formula 1 | International Automobile Federation | FIA |
| Golf | International Golf Federation | IGF |
| Hockey and ice hockey | International Ice-Hockey Federation | IIHF |
| | International Hockey Federation | FIH |
| Horse-racing | International Racing Bureau | IRB |
| Rugby | World Rugby [Rugby Union] | - |
| | Rugby League International Federation | RLIF |
| Skiing/ snowboarding | International Ski Federation | FIS |
| Tennis | International Tennis Federation | ITF |
| Volleyball | International Volleyball Federation | FIVB |
| Olympics | International Olympic Committee | IOC |

Thematic analysis was undertaken on the ISGB documents available following the approach set out by Braun and Clarke (2006, 2016a), followed by the thematic (based on the Philippou (2019) ABC framework [from Chapter 1]) evaluation of the qualitative results (Robson & McCartan, 2016, p. 349; Stemler, 2001). These 95 (in 2017) and additional 82 (in 2020) documents were reviewed and analysed by the researchers, using NVivo qualitative data analysis software. The first stage of coding involved reviewing the policies within the documents. Themes were generated from an initial coding run to identify any themes related to anti-bribery and corruption. A second stage of coding was then conducted on the content identified, amalgamating any related codes (such as cash and monetary payments) and splitting any codes that required it (such as ABC). The codes were then compared to the framework and a final analysis was performed on the data to ensure both the themes arising from the data and framework concepts were covered in the analysis. The process was then repeated in 2020 with the additional/ updated documents downloaded in December 2020.

Results

Of the 22 ISGBs reviewed, 14 had an ABC policy of some description in place in 2017, while a third had none publicly available. In 2020, this was increased to 17 so that the absence of ABC policies was less common across the group. Eight ISGBs in 2017 and nine in 2020 had specific ABC policies, while others had included them within other documentation such as a Code of Conduct, Code of Ethics, or Constitution. This has implications for all elements of the assessing governance section of the anti-bribery framework, as lack of easy-to-find, clear-cut policies might limit the strength of the internal control system. It also supports the argument for increased need for staff training on the topic.

Another issue was the inconsistency within ISGBs' policies. An example of poor practice in the 2017 batch was the ITF's (a private registered UK company subject to the UK Bribery Act 2010) policy, which noted that 'payment of facilitation payments by or on the behalf of the ITF is therefore only permitted if the following conditions are met ...' (ITF, 2012). This implied that facilitation payments are acceptable under certain circumstances, although it then contradicts this in the same document by (correctly, for a company registered in the UK) defining facilitation payments as an example of non-permissible bribery (ITF, 2012). In

the 2020 sample for coding, the Anti-Bribery and Corruption Code of Conduct had been replaced by two anti-corruption program documents (ITF, 2020a, 2020b), neither of which specifically referenced bribery. Bribery was instead referenced in the general anti-bribery and corruption clause in the ITF Code of Ethics (ITF, 2019).

Clarifying concepts - definitions

References coded to bribery and corruption themes included:

- Specific details on who is subject to the policy/procedure
- Specific anti match-fixing policy
- Definitions of bribery and corruption
- Examples of bribery and corruption

Who was subject to the policies differed across ISGBs sampled. All applied to officials (see, for example, IFAF, 2012; IIHF, 2014a; WBSC, n.d.; World Rugby, 2017) and/or athletes and their representatives (IIHF, 2014a; WBC, 2015b). Some had a very broad stakeholder scope, including 'the cities and countries wishing to organise competitions' (FIBA, 2014a), or 'Representatives of sponsors, partners, suppliers, ski industry and media dealing with FIS and/or have an involvement in FIS activities' (FIS, 2016b). These present best practice solutions for corporate governance issues as put forward by Michie and Oughton (2005) and Pielke (2016). Some ISGBs specifically referred to stakeholders as a 'family' (FIFA, 2012a; IAAF, 2015), re-enforcing the idea of self-governing autonomy (Forster, 2006; Forster & Pope, 2004), but also potentially contrary to the independence ideals embedded in a culture of accountability and transparency (Geeraert, 2016; Maennig, 2016).

The ITF and FIA were the only two from the 2017 sample of ISGBs that defined the term bribery as 'the offering, promising, giving, accepting or soliciting of an advantage (whether financial or otherwise) as an inducement for an action which is illegal or a breach of trust' (ITF, 2012), or the more specific 'improperly influenc[ing] anyone, or ... reward[ing] anyone for the performance of any function or activity, in order to secure or gain any commercial, contractual, regulatory or personal advantage' (FIA, 2017b). In the 2020 sample, FIFA defined bribery as an 'offer of anything valuable with the intent to gain an improper business advantage' (FIFA, 2020f) and the IRL as 'an inducement or reward offered or promised in order to gain any commercial or other advantage' (IRL, 2020a). These are in line

with the general definitions discussed previously ("FCPA," 1977; Transparency International, 2017b). The FIA further illustrate best practice by providing examples, including 'the giving of aid or donations, the use of voting rights, designed to exert improper influence' (FIA, 2017b).

Where references existed to bribery, the second round of coding for each batch determined if non-financial bribery was included (which is definitional-dependent). Non-financial bribery is defined in this paper as the exchange of something other than money in the course of the bribe, such as votes, personal or political favours, or role allocation within an organisation. Non-financial bribery was defined in one of three ways in the sample, with some ISGBs incorporating more than one definition:

- 'benefit or service of any nature' (see, for example, FIA, 2017b; FIBA, 2014a; IGF, 2016b; IIHF, 2014a)
- pecuniary/ monetary or other benefit/ advantage (FIFA, 2012b; FIS, 2016b; IAAF, 2015; ITF, 2012)
- 'concealed benefit' (see, for example, FIH, 2012, n.d.; IOC, 2015a; UCI, n.d.)

Non-financial bribery aligns with the 'breach of trust' element of the Transparency International (2017b) definition of bribery, and aligns with corruption seen in the 2015 FIFA scandal, where favours were allegedly swapped for votes (Conn, 2018).

The importance of reputational risk to ISGBs was noted, including references to 'illegal, immoral and unethical behaviour' (FIFA, 2012b), 'foster[ing] public confidence in ... governance and administration' (ICC, 2014a), 'refrain[ing] from unethical behavior that may bring disgrace to many people involved in the sport' (WBC, 2015a), and 'not act[ing] in a manner likely to tarnish the reputation of the Olympic Movement' (IOC, 2020a). IFAF summarises this as 'Public confidence in the authenticity and integrity of the sporting contest and in the uncertainty of its outcome is vital. If that confidence is undermined, the very essence of the sport is compromised' (IFAF, 2017a). These results support the narrative that integrity of sport is important to ISGBs.

It follows that ISGBs should therefore value ABC, given bribery's damaging nature to integrity (Gorse & Chadwick, 2010). In line with this, unactioned bribery should be covered in best practice ABC policies, and it was indeed covered by some ISGBs. For example,

reference was made to breaches occurring ‘irrespective of whether such Benefit is in fact given or received’ (IGF, 2016a). However, it could be argued that unactioned bribery is covered by the term ‘bringing the sport into disrepute’ (see, for example, IFAF, 2017b). The issue, from an enforcement perspective, is the breadth of the latter term may make it harder for investigators to prove compared to breaches of specifically referenced bribery, and thus best practice should include specifics.

Assessing risk factors

Culture

Gifts and Entertainment

Documents were coded to the ‘gift and entertainment’ theme if they provided guidance for accepting and/or providing gifts and entertainment to other parties.

Part of the difficulties faced by ISGBs is having to balance international compliance requirements against cultural problems (Pitt & Abratt, 1986) that may ensue in, for example, countries where it is considered rude to decline a host’s gift or entertainment offers (Steidlmeier, 1999). This has led to some ISGBs providing generalist policies in their ABC efforts, such as ‘The hospitality shown to the members and staff ... and the persons accompanying them shall not exceed the standards prevailing in the host country’ (FIBA, 2014a). This ‘reasonableness test’, whereby an assessment by members is required, suffers from the same self-regulation enforcement problems that ISGBs are facing with regards general governance (Chappelet, 2016a; Geeraert et al., 2015). The FIA was the only ISGB in the sample to explicitly state that ‘the intention behind the gift should always be considered’ (FIA, 2017b).

In line with Transparency International’s (2013a) ABC Principles, perception appears to matter to ISGBs. The ICC (2014a) explicitly forbid gifts that ‘influence or appear to influence the recipient in the discharge of his official duties’, as do FIBA (2015) ‘in circumstances that the Participant might reasonably have expected could bring him or the sport into disrepute’. The FIA acknowledges the importance of transparency, in line with Nichols (2012), stating that a condition required of gifts is that they are ‘given openly, not secretly’ (FIA, 2017b),

while FIFA (in the 2020 sample) ‘uses a standard process to register gifts and hospitality and expects every FIFA team member to follow it’ (FIFA, 2020e).

Other best practice approaches were adopted by ISGBs. ISGBs referenced gifts of a nominal, trivial, and/or symbolic value only as being acceptable (see, for example, FIFA, 2020g; FIH, 2012; IIHF, 2014a; UCI, n.d.), although arguably this also requires a degree of reasonableness to be applied. Some ISGBs explicitly prohibited the giving/receipt of ‘cash and cash equivalents’ (FIA, 2017b; FIFA, 2012b; IAAF, 2015; ICC, 2014a; IFAF, 2017b; ITF, 2012) or ‘cash in any amount or form’ (FIFA, 2020g). Few ISGBs specified amounts above which gifts and entertainment were considered unacceptable (ICC, 2014a, 2014b; IFAF, 2017b). Aside from providing the basis for ABC financial controls, these policies also provide increased accountability for members’ actions (Ionescu, 2015; Pielke, 2016).

Specific circumstances are also considered when forming a gifts and entertainment anti-bribery policy. For example, bribery linked to vote-rigging is explicitly considered in relation to IOC presidential elections: ‘Candidates may in no case and under no pretext give presents, offer donations or gifts or grant advantages of whatever nature’ (IOC, 2015a). IFAF considers procurement in its policy noting that ‘Particular care must be taken in relation to gifts offered by suppliers, other commercial partners and interested parties to Influence decisions relating to the awarding of commercial contracts with IFAF, particularly for media rights, events and sponsorship’ (IFAF, 2017b).

Finally, consideration of what to do with gifts that have already been accepted is outlined. For example, the IOC policy that gifts ineligible for acceptance ‘must be passed on to the organisation of which the beneficiary is a member’ (2015a, 2020a) is also found in other ISGBs (FIA, 2017b; FIBA, 2014a; IGF, 2016c). While setting out parameters for accountability (Geeraert et al., 2013; Maennig, 2016; Menary, 2016), this still presents a problem of what should be done subsequent to this. For example, following the Brazilian Football Association’s distribution of Parmigiani watches to FIFA officials, the investigatory chamber decided against formal ethics proceedings ‘should all watches be returned to it. The watches will then be donated to an independent non-profit organisation or organisations committed to corporate social responsibility projects in Brazil’ (FIFA, 2017a).

Assessing governance factors

Accountability

Governance Aims

Although forming part of the sport industry typology, differences in the ISGBs' aims may explain the lack of consistency in policies and procedures. For example, most ISGBs in the sample included both promoting/developing and setting the laws of their sport in their mission statements or equivalents. All ISGBs in the sample were hierarchical (M. Morgan, 2002) in their governance, and the ISGBs did indeed present a different approach to corporate governance compared to other charitable or corporate organisations, with a clear industry-specific focus. For example, the Olympic Charter (the statutes of the IOC), that a large number of ISGBs are signatories of, includes 'preserv[ing] the autonomy of sport' (IOC, 2015b, 2020c) in its mission.

In other areas, however, this commonality in aims diverges, with some ISGBs having non-standard aims. The ISGB aims not explicitly shared across the sample include 'deliver[ing] commercial value' (RLIF, 2017), providing 'editorial services to ... publications' (IRB, 2017), and 'upholding the interests of its members in ... tourism' (FIA, 2017c).

Aims are also likely to be influenced by their income sources. For example, the majority of FIFA's 2016 income came from licensing rights to third parties (FIFA, 2017b) compared to World Rugby's (2016) from merchandising (directly from fans). This has implications for both conflict of interest (Brooks, 2016a; Kirkeby, 2016) and regulatory arbitrage (Pielke, 2016). Both these ISGBs then saw the majority of their income come from broadcasting in 2019 (FIFA, 2020a; World Rugby, 2020b), a change that also has similar implications.

Some ISGBs govern over leagues with sufficient (usually economic) power to provide them with a voice in their own governance. For example, Formula 1 (FIA, 2017c, 2020b) and the NBA (FIBA, 2014b, 2019) have representation on decision-making committees in their relevant sport, as manifested in their statutes which may affect implementation of best practice (either positively or negatively).

In a similar way, the power of certain countries are also manifested in statutes of relevant ISGBs. For example, World Rugby representatives on the Council have a vote specifically

allocated to 'Unions ... who play in ... the Six Nations or SANZAR Rugby Championships' (World Rugby, 2017).

Despite this diversity, most ISGBs note the importance of integrity and reputation, supporting Gorse and Chadwick (2010). For example, FIFA and the UCI both aim 'to promote integrity, ethics and fair play with a view to preventing all methods or practices, such as corruption, ... which might jeopardise the integrity of' the sport (FIFA, 2016; UCI, 2016) and the WBC (2015a) to promote 'Clean, Fair, and Equitable Competition'. Thus, this makes the existence of ABC policies both advisable and desirable within their own stated aims.

Transparency and Accountability

Transparency is proxied as public availability of information. One of the ISGBs reviewed had no relevant documents available on their website, although they did have some very limited information relating to aims and contacts (IRB, 2017), and so were included in the analysis.

References demonstrating best practice accountability and transparency are set out in Table 6.

Overall, the levels of ISGB accountability were inconsistent both within and across ISGBs, as was the type of accountability demonstrated. For example, the RLIF (2017) did not include any of the above points in the 2017 sample, but did note the need for 'communicating openly and transparently'. In the 2020 sample, they noted that 'An up-to-date register of interests will be maintained by the IRL' (IRL, 2020b), although the document did not specify individual roles accountable for this maintenance or review of potential conflicts. No single ISGB included information on all the points in Table 6. These findings are consistent with previous studies on ISGB accountability (Chappelet & Mrkonjic, 2013a; Geeraert, 2016; Geeraert et al., 2013) and demonstrate the continued need for accountability in best practice ABC.

Some of the ISGBs published the names of the various committee members, often on their websites, or noted that they 'shall be published' (FIS, 2016b), but were not available on the website in the 2017 or 2020 reviews. ISGBs also noted specific responsibilities attached to roles, such as 'the Chief Administrative Officer shall ... see that FIA accounts are kept up to date' (FIA, 2017d, 2019). Some ISGBs also noted specific powers attached to roles, such as

‘the Central Board has the powers ... to exercise overall control over the financial management’ of FIBA (2014b, 2019). The latter finding showcases the officers’ discretionary powers in a transparent way, which is a positive step towards minimising corruption (Jain, 2001; Klitgaard, 1998a; Rose-Ackerman, 1999).

Table 6: Examples of best practice accountability and transparency policies

| Best practice accountability and transparency policy demonstrated | Example(s) |
|---|--|
| To whom ethics or other policy breaches should be reported | ‘the FIFA Compliance Division’ (FIFA, 2020e) |
| Who appoints the Ethics Committee or Ethics/Integrity Officer | ‘ICC’s Board of Directors’ (ICC, 2014a, 2017b) |
| Who the Ethics Committee members and/or Ethics/Integrity Officer(s) are | World Athletics (2020) |
| Who and/or what department holds information regarding conflicts of interest and/or policy breaches | ‘the 6 members of the Ethics Committee and the 2 members of the Secretariat of the Ethics Committee only’ (FIA, 2017a) |
| Who the signatories are for high-value expenditure | ‘the General Secretary or the Deputy General Secretary’ (IIHF, 2014b) |
| What meeting minutes are kept | ‘the transcript of the debates of the General Assembly and World Councils, which are recorded on tape’ (FIA, 2017d, 2019), although the feasibility of access is unclear |
| Who and/or what department retains meeting minutes | ‘The Secretary General is responsible for the minutes of the Congress’ (FIS, 2016c, 2018b) ‘Minutes shall be taken of every Congress’ (UCI, 2016, 2019) |
| What Committees and/or Commissions exist and what their responsibilities are | World Athletics (2020) |
| How officers are nominated | ‘Nominations Committee’ FIA (2017d) |
| Whether accounts are audited and, if so, who appoints the auditor | FIH (2012) |
| What activity reports are available, to whom, and how copies can be obtained | FIS (2016c; 2018b) |

Some ISGBs made particular reference to accountability and transparency in their documents. Examples include the ‘basic universal principles of good governance of the

Olympic and sports movement, in particular transparency, responsibility and accountability, must be respected' (FIH, 2012), that 'all bodies, whether elected or appointed, shall be accountable to the members of the organisation and, in certain cases, to their stakeholders' (IOC, 2015a, 2020a), and to 'seek transparency and strive to maintain a good compliance culture with checks and balances' (FIFA, 2012a). In the 2020 sample, it was noted that 'One of the fundamental pillars of FIFA 2.0 is the transparency of the organisation, its governance and the decision-making process' (FIFA, 2019).

Monitoring/ control

Whistleblowing

References to whistleblowing in the sample were scarce in the 2017 sample. The ITF (2012) noted that a policy exists, but as this was only internally available from the 'HR department or in [the] HR shared files', its contents could not be reviewed by the researchers. The WBSC made reference to whistleblowing in case of actual or 'probable cause to believe' (WBSC, n.d.) a breach has occurred, but no system to do so was set out in their documents.

Direct references to reporting hotlines in ISGB documents, something highly important for monitoring (ACFE, 2016; Transparency International, 2013a, 2017a), was also scarce in the 2017 sample. Some referenced their own (FIFA, 2017a, 2017c; IGF, 2016a, 2017a; IOC, 2015a; UCI, 2017), and one asked their members to use the IOC's Integrity and Compliance hotline (FIS, 2016a). Of those with their own hotlines, one related solely to doping (UCI, 2017) and therefore cannot be considered as part of general ABC policy. Only the IOC had a clear and easy-to-find hotline if one followed the documented references. The IGF hotline was unavailable from the link listed in their Anti-betting and Corruption Policy (IGF, 2016a) when the researchers attempted to access the link in both March and December 2017, but was available from a different URL (IGF, 2017b) after a brief search on the IGF website. Difficulties were also experienced with the FIFA hotline. While FIFA documents made reference to a hotline being set up (FIFA, 2017a) and monitored (FIFA, 2017c), the researchers were unable to find a direct link to this from the FIFA website as at both March and December 2017, although they found the link to FIFA's hotline clearly referenced on, and accessible from, the IOC's website (2017). These findings are in line with the

whistleblowing shortcomings discussed by Cottrell and Erickson (2018), and the alleged treatment of whistleblowers by FIFA in the 2015 scandal (Conn, 2018).

The 2020 sample shows that there has been some improvement across ISGBs on this front, with integrity hotlines available across a number of ISGBs (see, for example, FIS, 2020; ICC, 2020; TIU, 2020; World Rugby, 2020a). IFAF has a whistleblower policy document available on their corporate documents webpage (IFAF, 2017c), although there was no other reference to this. The IGF has a dedicated hotline section (IGF, 2020a), although the link to their Anti-betting and Corruption Policy (IGF, 2020c) did not work as at December 2020 and there was potential for conflict of interest as ‘The Head of the IGF Integrity Unit is ... the person in charge of the IGF Integrity Hotline and is skilled at providing impartial and confidential support to the person reporting’ (IGF, 2020b). FIFA resolved their issue for the 2020 sample and had multiple references to their confidential reporting system (FIFA, 2020c), although their Code of Conduct had nine references to report or contact the FIFA Compliance Division but no links to this or how to do this in the document (FIFA, 2020e). World Athletics now has the independent Athletics Integrity Unit’s reporting system available (Athletics Integrity Unit, 2020).

There were also limited references to best practice protection of whistleblowers’ and/or witnesses’ identity in policy breach proceedings to encourage the practice (Soon & Manning, 2017). The IOC (2015a) noted that ‘A complainant may request that his/her identity not be revealed and that all precautions be taken so that his/her identity is protected’, while the UCI (n.d.) noted that they ‘shall take all required measures in order to safeguard the interests and personal rights of witnesses and, if necessary, ensure they remain unidentified’. However, the most detailed policy around the anonymity of witnesses was that of FIFA: ‘When a person’s testimony ... could endanger his life or put him or his family or close friends in physical danger, the chairman of the competent chamber or his deputy have powers to maintain confidentiality’ (2012b).

The ITF (2012) specifically mentioned culture, wishing to ‘encourage ... individuals [to] feel able to raise concerns’ and ‘strictly prohibits the taking of retaliatory action’ and in the 2020 sample had set up a new integrity body (TIU, 2020). Other ISGBs with explicit policies on retaliation against whistleblowers (like those stipulated by laws such as Sarbanes-Oxley in the US and the EU Whistleblowing Directive) included the IGF (2017a, 2020d), which

‘provide protection against any unjustified treatment in the form of providing confidential advice to whistle-blowers ... If physical protection is needed, the case is referred to the police’ and FIFA (2012b, 2020g).

Enforcement

This paper’s review of enforcement powers of the Ethics/Integrity Committees found that both samples showed very low levels of ISGB Ethics/Integrity Committees with investigatory and disciplinary powers. While most had the power to request information from individuals subject to the ISGB rules and regulations, a small minority had the power to instigate their own investigations. One that did was the IAAF Ethics Commission in the 2017 sample which could work on matters that it ‘of its own initiative considers to be appropriate for it to undertake’ (IAAF, 2015). The 2020 sample showed that a number of the ISGBs had set up independent integrity units (Athletics Integrity Unit, 2020; TIU, 2020).

Even fewer ISGBs had the power to sanction, an important element of ABC to encourage compliance (Croall, 2004). For example, the ICC’s (2014a) ‘Ethics Officer ... submit[ing] his written report to the ... Board for its ultimate determination on what action, if any, should be taken in respect of the alleged violation’ takes the power away from the investigator and puts it into the hands of non-independent officers. This was replaced in the 2020 sample with ‘the Ethics Officer will refer the matter to the Ethics Disciplinary Committee, which shall normally be comprised of the Chief Executive, the ICC Chairman and the Chair of the Audit Committee’ unless it ‘decides that a greater sanction than a warning and/or reprimand is warranted’, in which case it ‘shall refer the matter to the Ethics Tribunal’ (ICC, 2017b). Similarly, the FIBA Ethics Council should ‘submit to the FIBA Central Board a report ... noting any breaches of its rules ... [and] will propose ... sanctions which might be taken against those responsible’ (FIBA, 2014a), but not impose those sanctions itself.

Committees’ independence (to enable accountability and limit abuse of powers) was also low. However, definitions of independence were not clarified which, given the extent of conflict of interest issues found in sport as highlighted in this paper, should be treated with caution. Sometimes independence is implied but not explicit, such as for ‘The FIS Ethics Commission [which] is composed of five persons appointed by the FIS Council; three/four

external to FIS and one/two members of the FIS Council’ (FIS, 2016b). This also links in with the idea of discretionary powers (Klitgaard, 1988).

Enforcement powers for decisions were rare. Instead, many of the ISGB Ethics Committees had the remit to investigate but not sanction, such as in the case of the FIA (2017b, 2020a), where the Ethics Committee ‘shall submit a report to the President ... who may decide to take further action’. Inability to sanction limits the value of the policies (Croall, 2004).

Sometimes there was no clear enforcer defined, which is also problematic from an accountability viewpoint. For example, FIFA’s (2012b) Code of Ethics notes that commissions ‘are forbidden ... unless the applicable body has expressly permitted them to do so’. The applicable body in question is not defined in this case, nor is an individual or official role named as the decision-maker. This restricts decision-making ability (and therefore accountability), but also arguably provides officials within FIFA and member associations with discretionary powers, something also linked to increased bribery (Klitgaard, 1988).

Some ISGBs publicly list violations or decisions. For example, FIBA (2015) ‘maintains a list of violations and sanctions which is made available on the FIBA website’, while FIFA (2017a, 2020d) publishes Ethics Committee matters and sanctions. This is a positive step towards transparency (Geeraert et al., 2013; Maennig, 2005).

Table 7: Key policy improvements 2017 to 2020

| Framework element | Key best practice policy improvements 2020 |
|--------------------------|--|
| Clarifying concepts | More ISGB examples of clear definitions of bribery (FIFA, 2020e; IRL, 2020a) |
| Culture | Gift registers (FIFA, 2020d) |
| Accountability | Register of interests (IRL, 2020b) Transparency as a fundamental aim (FIFA, 2019) |
| Whistleblowing | Improved availability of integrity hotlines (FIS, 2020; ICC, 2020; TIU, 2020) More references across ISGBs to confidential hotlines (Athletics Integrity Unit, 2020; FIFA, 2020d) |
| Enforcement | Independent integrity units (Athletics Integrity Unit, 2020; TIU, 2020) Sanctioning decisions published (FIFA; 2020c) |

Progress

There was evident progress in the amount and quality of ABC material provided by ISGBs between the two sample periods (see Table 7), FIFA and the ITF in particular. Aside from illustrating some ISGBs' growing commitment to transparency and accountability, this also supports Ionescu's (2015) research on the role of the media in increasing accountability, as these changes were likely brought in as a result of media scrutiny (Ingle, 2017).

Conclusion

This paper critically reviewed governance policies for the prevention of bribery in a sample of 22 ISGBs using the anti-bribery framework developed by Philippou (2019) [in Chapter 1]. The diversity of both the quantity and quality of information on corporate governance and/or ABC policies is part of the problem that needs to be addressed by future guidance. It is difficult for members and stakeholders to know where to look for ABC information, as this is distributed among statutes, codes of ethics, codes of conduct, or other documents. Future quantitative research can be undertaken to assess policy frequency and distribution.

Qualitative examples of both good and poor practice currently followed by some ISGBs were highlighted across both periods and are summarized in Table 8. There was no single area of the framework that ISGBs performed well at as a collective, and there was no single ISGB whose ABC policies were strong across all areas. A recommended subject for further research is whether particular characteristics of ISGBs positively affect particular aspects of their governance and ABC procedures.

There are limitations of using publicly available information for this study, as the information may be incomplete. However, this also reflects the lack of transparency and accountability of the ISGBs in question, and arguably contributes to the likelihood of bribery by those charged with governance (Klitgaard, 1988) of sport.

In terms of clarifying concepts (Philippou, 2019), clear ABC policies on their websites, defining bribery, or including unactioned bribery (which would affect reputation), were few, and there were a number of inconsistencies within ISGBs' own policies. Thus, ISGBs should focus on clarity and consistency when strengthening their ABC policies, starting with defining what it is that they expect their members and stakeholders to avoid.

Governance structures found supported the applicability of corporate governance ABC policies to ISGBs, in line with Smith and Stewart's (2010) paper on the sport industry's declining uniqueness. Governance aims of the sample ISGBs converged with regards the importance of integrity, supporting research on risks arising from a lack of integrity (Gorse & Chadwick, 2010). This shows the importance of industry reform in line with other industries, as opposed to an introverted outlook often adopted by sport organisations.

Accountability was deemed important by ISGBs in their documents, but no single ISGB included full information on roles, conflicts, personnel responsible, and so on, while one ISGB had no documents available at all. This paucity in transparency was in line with findings by Geeraert et al. (2014) and is another focus for IGBS looking to undertake reform of their governance and ABC policies and procedures.

Clear gifts and entertainment policies existed, but only one specified a maximum acceptable level of spend. Given the number of reputation-afflicting scandals linked to gifts and entertainment, and the cultural shift away from these as a method of doing business, focus on these policies would enhance the current ABC provisions in ISGBs.

The majority of monitoring and control (Philippou, 2019) references related to whistleblowing. These were, on the whole, scarce, with some ISGBs making reference to reporting hotlines, which can help identify breaches (ACFE, 2016), and a minority to protection of whistleblowers, which help more come forward (Soon & Manning, 2017).

Enforcement powers were low, thus limiting their effectiveness (Croall, 2004), without committees having the power to sanction, while a lack of independence in ISGBs sampled increases discretionary powers of governing officials and therefore the likelihood of bribery (Klitgaard, 1988).

There are, of course, limitations to generalising the results of this study to all ISGBs. Each ISGB, as shown in this paper, caters to different stakeholders, has different aims, with different governance structures, and very diverse revenue streams and levels. However, this study also highlights why best practice needs to be tailored to the sport industry as a whole, and why ISGBs should share and act on good practice (such as the examples provided by Interpol (2020) on their bi-weekly bulletins, or ESSA (2017)).

Table 8: Examples of good practice

| Framework aspect | Examples of good practice |
|---------------------------------|---|
| Definitions | Bribery and corruption clearly defined (FIA; FIFA; IRL; ITF) |
| | Non-financial bribery covered in discussions of ABC (FIBA; FIFA; FIH; FIS; IGF; IIHF; IOC; ITF; UCI) |
| | Bribery and corruption examples provided (FIA) |
| Gifts and entertainment | Clear gift policy with references to: <ul style="list-style-type: none"> • Influencing actions (ICC; FIBA) • Transparency (FIA) • Registers (FIFA) • Nominal/symbolic/trivial value (FIFA; FIH; IIHF; UCI) • Specific maximum currency value (ICC; IFAF) |
| | Cash or cash equivalents prohibited (FIA; FIFA; IAAF; ICC; IFAF; ITF) |
| Transparency and accountability | Internal reporting – breaches and responsible individuals (FIA; FIBA; FIFA) |
| | Ethics Committee or Ethics/Integrity appointments and members (ICC, World Athletics) |
| | Information gatekeepers (FIA) |
| | Signatories are for high-value expenditure (IIHF) |
| | Meeting minutes – keepers and responsible parties (FIA; FIS; UCI) |
| Whistleblowing | Accessible ABC reporting hotline (FIFA; FIS; ICC; ITF; UCI; World Rugby) |
| | Confidentiality (FIFA; IOC; UCI) |
| | Open culture (IGF; ITF; World Athletics) |
| Enforcement | Independent integrity units (ITF; World Athletics) |
| | Transparent enforcement decisions (FIBA; FIFA) |

Most importantly in terms of the practical application of this research for best practice, the existence of robust ABC policies and procedures still requires adherence to and enforcement of these principles. For example, FIFA came under criticism in 2017 for not

renewing the independent Ethics Committee's terms, thereby damaging ongoing internal investigations into corruption (Conn, 2017a, 2017b).

The need therefore remains for sharing best practice, and providing guidance on, ABC policies for ISGBs, via the IOC or external enforcement organisations such as UNODC (2018) or stakeholder pressure groups such as SIGA (2017). Future research should engage with stakeholders and ABC practitioners to create a practical and realistic blueprint for best practice in the sport industry and beyond (Michie & Oughton, 2005; Pedersen, 2016; Pielke, 2016). This could be done through interviews or focus groups with ABC professionals, sport governance officers, legal personnel, and stakeholders to analyze perceptions of corruption and ABC in ISGBs against the Philippou (2019) and/or the Masters (2015) frameworks. This can be complimented with research ranking ISGBs by expanding Geeraert's (2018) system to include ABC, and to benchmark the ISGBs sampled.

There is a need to fill the research gaps that exist in relation to both the incidence of bribery, and the fight to prevent it, including research around policy issues and requirements for robust ABC policies, in order to allow for 'sport played and governed under the highest integrity standards, free from any form of unethical, illicit and criminal activity' (SIGA, 2017).

Chapter 3 - Anti-bribery and corruption in sport mega-events: stakeholder perspectives

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Abstract

Sport mega-events are often accompanied by allegations of bribery and corruption, with concerns around corruption opportunities expected to continue into the 2020s. Research on anti-corruption around sport mega-events is important for understanding how these risks can be mitigated. This paper addresses the gap in knowledge surrounding anti-corruption issues associated with the organisation of sport mega-events. 39 interviews were conducted with anti-corruption specialists, sport governance officials, and stakeholders working in sport to gain their perspective on bribery and corruption issues and prevention in relation to sport mega-events. Thematic analysis was then conducted on the data. The results showed a consistency in perception with regards to the main issues and areas of concern for national and international sport governing bodies involved in organising sport mega-events, as well as providing a number of suggestions for addressing these through specific policies for implementation.

Introduction

Large sporting events, later growing into sport mega-events (SMEs), such as the Olympics, have been around since ancient times, often accompanied by allegations of bribery and corruption (Spivey, 2012). There are multiple and diverse examples of corruption, including bribery, abuse of power, embezzlement, fraud, and vote-rigging (Brooks et al., 2013). The early 21st century saw a number of scandals engulfing large national (SGBs) and international sport governing bodies (ISGBs) in relation to SMEs, particularly with regards to corruption within these organisations (Conn, 2018; Jennings, 1996). As a result of these,

some governance reforms took place, including around decision-making, official election and retention, financial monitoring, and accountability, such as FIFA and the International Tennis Federation investment in reform around corruption (FIFA, 2020b; ITIA).

SMEs normally come under the jurisdiction of their respective ISGBs and are often their largest source of revenue (FIFA, 2020a; IOC, 2020b). There is a known link between large sums of money controlled by small numbers of individuals and corruption (Klitgaard, 1998b; Rose-Ackerman, 1999), so is not surprising that SMEs are linked to scandals nor that concerns around corruption opportunities associated with SMEs remain, and are expected to continue into the 2020s. Further reforms are thus required at most levels of the sport organisation hierarchy to ensure that previous SMEs scandals do not repeat going forward.

Given the limited empirical literature on anti-bribery and corruption (ABC) in sport (Philippou, 2019), this paper addresses some of the gap in knowledge by exploring diverse stakeholder perspectives on ABC surrounding organisation of SMEs by SGBs and ISGBs. The paper explores perceptions of three specialist groups through their narratives on, and solutions to, ABC problems in SMEs, and analyses this data within the constructs of existing conceptual ABC and corruption frameworks. This paper's contribution to knowledge is a qualitative exploration of the ABC issues as considered by both stakeholders within the sport industry (governance officials and others) and those external but with a relevant expertise (ABC specialists), and a comparison of their narratives against conceptual financial corruption literature.

This paper is structured as follows: the literature review around ABC in sport and SMEs is considered, before the method is discussed. The results of the analysis are evaluated both in relation to governance and SME participants and beneficiaries in the discussion section, before concluding.

Literature Review

While there is a wealth of literature defining corruption (Ashforth & Anand, 2003; Den Nieuwenboer & Kaptein, 2008; Transparency International, 2016b), definitions vary in scope (Rose, 2017), with researchers agreeing that effects on stakeholders are largely negative

(Rose-Ackerman, 1999). Consequently, corruption in the awarding of, organising of, and participation in SMEs affects a large number of stakeholders.

While there is a wealth of literature on corruption scandals (occurrence), there is limited empirical research conducted in the area of ABC (prevention) in sport, with most corruption literature being either fully conceptual in nature, or focused on general governance concerns (Alm, 2019; Chappelet, 2011; Geeraert, 2016) or potential for reform within SGBs and ISGBs (Sugden & Tomlinson, 2017).

Conceptual research on corruption has tried to make sense of the intricate relationships underpinning ISGBs and their hierarchy, and the issues arising thereon. Gardiner, Parry, and Robinson (2017) conceptualise corruption from an integrity standpoint, arguing that responsibility, accountability, and concern for reputation are key to both the concept and solutions. Gardiner's (2018) model of sport-related corruption distinguishes between a core of certainty (including major financial corruption) and a penumbra of uncertainty (including gamesmanship and cheating). Kihl (2018b) focuses on the multidimensional aspects of sport corruption contextualising the issue within concepts of rationalisation, moral disengagement, social networks, and abuse of power.

Some literature takes an ISGB-specific approach. For example, Mason et al. (2006) conceptualise the corruption problem within the IOC from a corporate governance agency theory perspective, where solutions include monitoring for the bidding process, and "secondary residual claimants" in control functions within the ISGB. This is in line with Chappelet (2011), whose suggestions for reform of the IOC include a rigorous overview of the accountability issues including transparency, evaluation, and dealing with complaints. Accountability is also the topic of Numerato's (2009) research on both the microsocial and macrosocial dimensions in the media's relationship with sport corruptors. Pielke (2013) concentrates on the different forms of accountability (hierarchical, fiscal, legal, reputational and so on) and their applicability to curbing corruption within FIFA, further developed in the work of Sugden and Tomlinson (2017).

Empirical studies on corruption are few, and include a number of research outputs from an ethnographic study of Greek football clubs which analysed financial crimes (including fake tax certificates, players' salary payments, match-fixing, and ticket sale concerns) (Manoli et al., 2016) and the inevitability of endemic corruption in football (Manoli, Antonopoulos, &

Bairner, 2019). Thematic analyses of legal regulations (Thorpe, 2014) and political organisations' recommendations (Næss, 2019) add further weight to the need for regulation, as do studies of attitudes to SME host nation corruption (Kulczycki & Koenigstorfer, 2016) and motivation for sharing sport insider information via social media (Onwumechili, 2018).

Maennig (2005) made the distinction between competition (on-field) corruption and management (governance) corruption. The empirical and exploratory sport corruption literature focuses on the former, with consideration of actions and events rather than controls, often predominantly around match-fixing (Hill, 2016; Manoli et al., 2019). However, these elements of corruption are arguably minimal for SMEs (some match-fixing allegations around the start of SME competitions aside) due to the strong controls in place internally, as well as the external scrutiny, both of which enhance accountability and, in turn, decrease the propensity for corruption (Klitgaard, 1998b). On the other hand, controls around SME governance have been and continue to be weaker (Geeraert, 2016; Sugden & Tomlinson, 2017). These include voting for SME host nations (Jennings, 1996; Youd, 2014), control around sponsors (Kulczycki & Koenigstorfer, 2016; Smit, 2006), allocation of tickets (Tighe & Rowan, 2020), and allocation and procurement of construction and other related services (Conn, 2018).

On the governance side, Masters' (2015) TASP (type, activity, sector, place) sport corruption typology allows sport corruption case study analysis, including for particular SMEs. For assessing ABC as a whole within ISGBs, the framework proposed by Philippou (2019) relates exclusively to ABC controls (as opposed to general prevention or poor governance) in sport corruption literature, and covers three elements: clarifying concepts (including definitions), assessing risk factors (including economic rent and culture), and assessing governance (including accountability, monitoring, and enforcement). Stakeholders are key to applying the framework to SMEs, as the definitional aspect of clarifying the concept of 'corruption' will very much depend on this. Table 9 is therefore a (non-exhaustive) list of stakeholders (adapted from Chadwick, Roberts, and Cowley (2018)) linked to corruption in SMEs.

Table 9: Stakeholders in SMEs

| | |
|--------------------------------|----------------------------------|
| Athletes | Sponsors |
| Fans | Advertising companies |
| Media | Construction companies |
| Sport governance officials | Concession and service providers |
| ISGBs/ SGBs | Betting companies |
| Residents in host cities | |
| Politicians | |
| Law enforcement in host cities | |

The stakeholders in the left-hand column in Table 9 relate to those long-term affected by SME, while those on the right relate to recipients of short-term benefits. Taking the left-hand side first, the top five should not, in theory, be overly affected by SME location, while the bottom three (alongside those working in the tourist industry) and those in the right-hand column would. This is important when considering the process surrounding host nation selection from an ABC perspective.

Other issues relating to ABC relevant to SMEs include monitoring and investigation, similar to those applied to fraud (Albrecht et al., 2018; Schuchter & Levi, 2016). There is also the importance of transparency in the ABC process, both within organisations (Geeraert, 2016) and externally via media and public scrutiny (Ionescu, 2015).

Overall, monitoring (Lipicer & Lajh, 2013), benchmarking (Geeraert, 2016), reporting on sport governance measures (Chappelet & Mrkonjic, 2013b), reporting procedures (Erickson, Patterson, & Backhouse, 2019), and ethics audits (McNamee & Fleming, 2007) all form part of the compliance agenda when it comes to SMEs. Compliance considerations are often linked to rational choice theory (Becker, 1968), adapted to corruption by Nichols (2012), but there are other forms of regulation that don't (Croall, 2004).

This paper therefore positions itself in addressing the literature gap on ABC controls to prevent SME corruption. It does this through an exploratory study of perceptions of three key distinct stakeholder groups to provide data in support of some of the conceptual literature discussed above.

Method

The lack of in-depth and rich data to compare against the conceptual corruption literature on ABC led to this qualitative analysis of SME stakeholder perspectives undertaken through interviews, unencumbered by conforming pressure often associated with sensitive-topic focus groups. To do this, semi-structured one-hour interviews were conducted by the researcher with individuals from three internationally-dispersed (across 6 continents) distinct groups in the period 2018-2020: ABC specialist practitioners, sport governance officials, and stakeholders working in sport, to gain both internal (governance and other) and external expert perspectives on bribery and corruption prevention in relation to SMEs. Table 10 provides an overview of the groups' sample populations and motivations in relation to bias. Interviewees were selected using purposive snowball sampling and interviews were conducted (in English) to the point where in-depth inquiry could be attained (M. Crouch & McKenzie, 2006) and saturation achieved (Guest, Bunce, & Johnson, 2006).

Definitions of both corruption and SMEs differ across the literature, so this study allowed participants their own definitions, although examples of the latter provided by interviewees included the Olympics, a variety of World Cups (football, rugby, cricket), and league finals (Superbowl, UEFA Champions League final).

Participants were asked whether there were any specific ABC measures they would expect around hosting of SMEs. Thematic analysis was then conducted by the researcher using NVivo software on the researcher-transcribed data following the approach of Braun and Clarke (2006). Two strands emerged from the coded data in line with Maennig (2005): governance and competition corruption. Following an abductive approach, analysis on the former themes was structured in relation to the Philippou (2019) ABC framework (which considers ABC controls in relation to sport corruption), while the competition theme lent itself to the types and activities elements on the Masters (2015) corruption typology (see Table 4). Within these themes, the data was compared to the ABC conceptual literature.

The limitations of this method include the concerns around neutrality of information arising from the interviewees, which was to a degree tapered by use of three different groups within the sample.

Table 10: Interviewees

| Group | Prefix designation | Number of interviewees | Population description | Motivations |
|----------------------------|--------------------|------------------------|---|------------------------------------|
| ABC specialists | F | 16 | ABC experts and forensic accountants working in ABC investigations | Professional, financial |
| Sport governance officials | G | 14 | Those that currently were or had previously held a non-sporting position with an ISGB or SGB | Position in relation to colleagues |
| Other stakeholders | S | 9 | Individuals working within sport, including members of the media, club officials, coaches, and athletes from sports including football, rugby, athletics, and cricket | Wide ranging |

Snowball sampling also limits the study to the researcher’s wider network (and with it potential bias), as does the need for English (at least as a second language) by the interviewees. The anti-corruption positionality of the participants would not threaten the validity of research undertaken on ABC, as prevention would not necessarily be broached by those denying its need.

Finally, thematic analysis suffers from being intrinsically embedded with the researcher’s contextual interpretation and positionality. However, data triangulation (through use of both interviews and ISGB documents) and theory triangulation (through the use of both multiple theories and perspectives) was applied to ensure rigour, as appropriate to flexible designs in qualitative research (Robson & McCartan, 2016).

Results and Discussion

The study's resulting themes, discussed in this section, are summarised in Table 11.

Stakeholders are key to setting an ABC agenda, and this was recognised by participants as the *'whole process [being] impacted by so many stakeholders'* (F1). One participant highlighted the importance of *'creat[ing] a relationship between as many stakeholders as you can when you're running a major sport event. So for the World Cup it will be the police, there will be government...'* (G8). There were also references to partnerships and networks, although these were concentrated within the first two groups (not including the other stakeholders), in support of the work of Chadwick et al. (2018).

Table 11: Key corruption and ABC themes

| Corruption type (Maennig 2005) | Framework element (Masters 2015; Philippou 2019) | Themes |
|---|---|--|
| Governance | Clarifying concepts | Defining corruption within SMEs |
| | Assessing Risk Factors | Governance official involvement in SMEs: <ul style="list-style-type: none"> ○ Due diligence ○ Transparency |
| | Assessing Governance | <ul style="list-style-type: none"> ● Accountability: <ul style="list-style-type: none"> ○ Networks ○ Media ○ Bidding process ● Independence ● Economic rent |
| | Monitoring and Control | <ul style="list-style-type: none"> ● Monitoring ● Controls |
| | Enforcement | Enforcement |
| Competition | Host Nations | Legacy |
| | Auxiliary Businesses | Procurement |
| | SME Competition | <ul style="list-style-type: none"> ● Athlete involvement ● Match-fixing |

Clarifying concepts

A key aspect of ABC is defining concepts (Philippou, 2019), including definitions of corruption (Rose, 2017). Participants across all three groups agreed SME corruption focused on awarding of both the host event (in line with Mason et al. (2006) and Chappelet (2011)) and subsequent contracts attached. An ABC specialist summarised the issues as:

The process for awarding major events, the construction and delivery spend for those major events, the way that their funds are spent by local subsidiary organisations, and the allocation of those funds and then the spend of those funds. (F11)

The groups differed in their focus within these areas, as would be expected. The ABC specialist group focused on methods of corrupt behaviour, similar to those found by Manoli et al. (2016). The consensus was that corrupt behaviour took the form of *'a very simplistic scheme, I don't think there's anything complicated about it'* (F3), in line with Sugden and Tomlinson's (2017) treatment of corruption by FIFA governance officials.

In contrast, governance officials focused on the broader aspects of corruption, similar to those found in Brooks et al. (2013), discussing types of corruption such as *'awarding ... sponsoring, broadcasting, contracts and so on'* (G15).

The other stakeholders group's main focus was on corruption within ISGBs and SGBs themselves, such as SMEs *'help[ing] attract that sort of investment coming into a country, and it just looks like Monopoly, people are just moving money around'* (S3). Overall, the stakeholder group outlook concentrated on the problem of money leaving the game or *'where there's a middleman there's a prone for money to go missing in the middle'* (S4), through social networks and abuse of power (Kihl, 2018b).

Assessing Risk Factors

All three groups covered issues relating to governance officials' involvement in corruption. The ABC specialist group offered a number of suggestions around mitigation, most around having similar internal controls for sport governance officials to those used for politicians by *'just saying what is acceptable'* (F2). Another suggestion was having registers, similar to those *'you find ... in some parliaments, that government officials have to register the lobbyists that they meet ... and even travel arrangements'* (F5). Others discussed due

diligence and a focus on transparency from the start, in line with common industry ABC controls (Chappelet, 2011). One governance official suggested that hierarchical accountability (Pielke, 2013) should exist through monitoring of *'your bank accounts, looking at your lifestyle'* (G11).

In fact, transparency (Chappelet, 2011) was the most commonly coded ABC control for SMEs amongst participants in all three groups. For example, one participant covered the business interest control requirements for *'financial disclosure by the individuals involved, disclosure of their conflicts of interest, it's oversight by a third party, so an audit of the process, and transparency around the awards, so people shouldn't be allowed to vote anonymously'* (F5), which shows a need to focus on monitoring (Mason et al., 2006) and abuse of power (Kihl, 2018b). Another participant argued that *'transparency's the way forward, however much you can generate it or engineer it just to show me that things are being made for the right reasons or the right considerations'* (G14) reinforces financial implications (Kulczycki & Koenigstorfer, 2016) of corruption, as well as reputational ones (Gardiner, Parry, et al., 2017). While the idea of transparency is a key part of ABC literature (Geeraert, 2016), it also translates directly to practical considerations in the case of SMEs. For example, to avoid issues raised by Sugden and Tomlinson (2017) and Jennings (1996) around SME organising, *'you have a transparent bidding process ... [and] better standard compliance guidelines for everyone who's in that local organising committee, or on the decision-making board'* (S10). This theme also went beyond the bidding process to *'making it clear when those deadlines have hit or missed, and if they've missed why they missed and how they're going to mitigate for that'* (G13), in support of the idea of audited and monitored long-term accountability (Chappelet, 2011; Gardiner, Parry, et al., 2017).

Assessing governance

Transparency overlaps with the idea of public scrutiny as a cornerstone of ABC (Klitgaard, 1998b; Rose-Ackerman, 1999). Accountability created by public scrutiny (Numerato, 2009) or *'having the power to publically name and shame'* (F17) negatively affects the propensity for corruption in most sectors (Lipicer & Lajh, 2013). One stakeholder compared ISGBs, stating, *'look at [other sports] and they are just information overload with how things run,*

but FIFA it's like a mystery' (S8), in line with Pielke's (2013) and Sugden and Tomlinson's (2017) suggestions for reform, although there is evidence that this is changing (Philippou & Hines, 2021).

The importance of networks (Bond, Widdop, & Parnell, 2019; Chadwick, Widdop, & Burton, 2020) and social media for dissemination of information was also evident, especially amongst the other stakeholder group. However, it was an ABC specialist that considered social activism: *'there's never been a better time for public opinion to influence the way in which these big companies think. Literally unprecedented. And I'm surprised that actually we're not seeing more on social media about people campaigning, urging boycott of companies due to corruption'* (F10), of which there is little in the literature. However, there is mixed evidence on whether corrupt behaviour amongst monopolies actually affects consumers, or the effects of social media on corruption (Hölzen & Meier, 2019), but it is clear that corruption affects risks taken by organisations (Bruinsma & Bernasco, 2004).

Research on media accountability, where the interrelationship between sport corruptors and the media sees causation run from both actors at different times, with the media occasionally enabling corruption through their reporting (Numerato, 2009) was also covered. For example, one participant stated how *'we've heard so many things in the media when something happens and a country's been accused of this, that or the other ... and they say oh it's just because of the World Cup that's coming up, they don't want us to host it'* (F4). This also touches on issues of insider information (Onwumechili, 2018) and concern for reputation as conceptualised by Gardiner, Parry, et al. (2017).

All three groups also discussed the bidding process within the prism of transparency (Chappelet, 2011). A number of governance officials shared personal experiences: *'you just see lots of different, should I say influencing strategies when it comes to voting, and I think some will be downright illegal, corrupt, and others will be technically within the rules but probably morally questionable'* (G11). It was highlighted how *'you can buy a vote by paying for the federation official to go to the congress ... and that might be enough for them to make sure they vote the way you want them to vote'* (G1). This is as contextualised within both Gardiner's (2018) core of certainty and Kihl's (2018b) abuse of power maxim.

Within this theme, problems around robust bidding processes for SMEs were acknowledged to avoid concerns highlighted by Jennings (1996) and Conn (2018). For example: *'it's a*

difficult thing for [ISGB] cos they have to keep the balance and they have to go to new markets as well, I think it's hard to keep that transparency and the augmentation for these decisions' (S10) acknowledges the commercial concerns of ISGBs in relation to SMEs, while also heeding the need for accountability (Klitgaard, 1988). A number of solutions were suggested, with simple changes to improve the ABC process through transparency, such as *'a bidding system that is 100% transparent, that ... build[s] in criteria that favour bids from people who have not hosted for a particular period'* (G9), which ties into agency theory (Mason et al., 2006).

As with the rest of the themes, ABC specialists focused on the controls aspects of bidding. One suggested likening governance officials to *'a corporate ... entertaining a government official, put strict criteria in place and make sure it's being appropriately audited and scrutinised'* (F2). Some focused on transparency within the bidding process to avoid vote-rigging as *'if they have a set of particular criteria that they need to meet then it's harder to exchange getting tournaments for privileges'* (F9), in line with solutions to the agency theory conceptualisation proposal by Mason et al. (2006).

Finally within this theme, while all three groups discussed vote-rigging, one participant's suggestion overlapped with another well-trodden theme, where there *'should be more independent oversight of the selection process'* (F10), also well-covered in the literature (Chappelet & Mrkonjic, 2013b).

When applied to SMEs, independence as a form of control was considered in relation to the bidding process by participants across all three groups. The problem was summarised as *'lack of independence is significant on the global stage'* (F1) and affecting the overall process for SME hosting as *'There should be an audit, a regular audit of your contracts, of your bidding process, done by an external body'* (F17), linking the concept of moral disengagement (Kihl, 2018b) with monitoring (Lipicer & Lajh, 2013).

Corporate governance business processes, where independent NEDs are often skilled individuals from other industries, was a solution offered to the responsibility problem set out by Mason et al. (2006) by *'put[ting] another independent body to follow the processes and to analyse how this whole thing is done, and who does it, and who okays it'* (F4).

Taking the sporting and other interests out of the bidding equation were considered across groups, even if the independent members were not necessarily external to the industry, as this would *'cut out all of the nonsense that goes with the actual bidding process'* (G3) and focus on official's core responsibilities (Gardiner, Parry, et al., 2017). This solution also applies to all aspects of SME service-provision, where *'it should be like in sports that the best one should win'* (S10), where McNamee and Fleming's (2007) ethics focus on corruption is applied to ABC.

The biggest impediment to integrating independence within ISGBs and SGBs was considered to be the decision-makers: *'I think it's down to the country and then that in itself comes with bribery cos then you feel encouraged because you have to also suck up to basically every other country'* (S8), which would negate the influence of social networks on corruption (Kihl, 2018b). The definition of independence is also important here, as there have been allegations of independent advisors at the same luxury hotels at SMEs as the governance officials that they are monitoring (Rushden, Auclair, & Panja, 2021). One solution to this is *'to do it on an event-to-event basis, appoint a different consultant'* (F17).

This then links into the idea of culture (Philippou, 2019), summarised by one participant as *'probably business as usual'* (F3). One suggested solution to the culture problem, in line with proponents of regulation (Næss, 2019; Thorpe, 2014), was the installation of *'an independent governing body or regulator that's got absolutely nothing to do with organising the competition'* (S4), and once again links into the social networks concept (Kihl, 2018b).

There are arguments that most ISGBs are involved in direct competition with their regional and national federations, especially when it comes to SMEs. This then creates issues around self-regulation, as covered in ample literature on autonomy (Geeraert et al., 2015).

Another participant discussed the proposed regulator's potential position within the current structure of sport governance and law:

G11: Yeah, and it's fascinating isn't it that organisations like the court of arbitration for sport are there to listen to it when it's gone wrong, what if we decided to create an equivalent ... organisation like that you could create for tier one events

Int: Yeah cos CAS ultimately is there to wrangle the legal points rather than...

G11 Regulatory.

Another theme arising was how economic rent derived from the importance of the SME affects corruption (Klitgaard, 1998b; Rose-Ackerman, 1999). This was mainly covered by ABC specialists and governance officials, with one participant referring to the effects of economic rent on corruption as *'the one that people get, people kill for. Because every country or whatever, anyone that hosts, everyone thinks that when they host a sports event that it's about economic gain isn't it, and financial gain, so they don't mind spending to get it'* (F4), although does not take account of the negative effects of perceived corruption on host country attitudes to sponsors raised by Kulczycki and Koenigstorfer (2016).

Another participant explained why particular SMEs were more susceptible to management corruption (Maennig, 2005) than other, smaller-scale events:

If you take the World Cup and you take the Olympics, there's a real clamor by some brands to have to be involved in that. Whereas if you look at [other] world cups having to fight to get a brand in, so there is little or no chance of someone being corrupt in [...] place because it's [them] doing the asking. (G11)

This is in line with economic rent effects on corruption (Klitgaard, 1998b; Nichols, 2012). The comparison with small events was made by a number of participants in the ABC specialist and governance officials groups, particularly as *'the public has no idea who sits on the committees, what is the approval process, what is the vetting process that these events can actually take place'* (F1), confirming rationalisation (Kihl, 2018b) as part of the SME corruption context.

This ties into the ABC monitoring process as part of assessing governance (Philippou, 2019), summarised by one governance official as: *'if you want to launder money, you're not going to the World Cup, you're going to the small competitions and events where you could get a chance of actually doing something'* (G6), which would require Gardiner's (2018) model to adjust its core of certainty in order to reflect size of sporting event.

Monitoring and control

Considering the corruption opportunities highlighted above, and the ABC possibilities to mitigate for these, it is unsurprising that another well-covered theme was around

monitoring and controls (Mason et al., 2006), or *'people shouldn't mark their own homework'* (F4). It was the ABC specialists and governance officials that focused on this topic, hardly touched upon by the stakeholder group (only one of a single interview was coded to this theme), which emphasises the different motivations in play and links soft power (Chadwick et al., 2020) with concepts of social networks (Kihl, 2018b) in corruption.

Areas to consider in the ABC process included *'vetting of contracts or a project'* (F15) and having *'a whistleblower hotline, a possibility to report any wrongdoing, any suspicion, and then have the right procedures in place to deal with any information you receive to investigate'* (G15), where good governance encouragement of reporting (Erickson et al., 2019) cut through responsibility concepts affecting corruption (Gardiner, 2018). Other participants focused on the idea of registers, comparing to corporate procedures common in other industries such as *'I know everything ... offered or gifted over [X currency amount] has to go on the register. I'd love to see how many times that register is independently audited. You're laughing'* (G11).

One ABC specialist focused on the ability to investigate wrongdoing through transparent investigation policies, such as *'audited declarations of income by decision-makers ... pre-decision-making, post-decision-making'* (F17), similar to the idea of hierarchical accountability (Pielke, 2013).

Another consideration, in line with Lipicer and Lajh's (2013) calls for monitoring, was the need to implement bespoke controls depending on location, with *'general policies and procedures in place, and then you look to have something in place that fits in with that particular sporting event'* (G8). Alternatively, considering individuals' networks in the form of conflicts of interest such as *'the person you went to school together and you want to give them the business'* (F4) or *'government officials or individuals with ties to government in a particular geographic locale'* (F7) would prevent abuse of power and social networks for corrupt purposes (Kihl, 2018b). This theme was only addressed by the ABC specialist group, with solutions offered including *'end[ing] up with quite extensive due diligence on the major parties, so the suppliers, the construction companies'* (F11), or agency problems influencing corruption (Mason et al., 2006).

Collusion was also addressed in the conflicts of interest theme, bringing issues related to autonomy (Geeraert et al., 2015). One stakeholder participant considered the *'political*

restraints cos some confederations support each other in these votes So there's lots of political restraints and relationships which obviously have an impact on these processes' (S10), circling back to preventing corrupt social networks (Kihl, 2018b) in robust ABC.

The link between politics and sport is another contentious issue, covered by ample literature elsewhere (Chadwick et al., 2020). While governance officials didn't touch upon this, the other two groups discussed the political element and its impact on corruption and ABC quite extensively, with a lot of cynicism on display: *'funding, you talk about that as a very legitimate and very good way, very good initiative to help develop football, ultimately ways of throwing money at associations to get votes'* (S1), which also links to the fiscal elements of Pielke's (2013) work.

There was, however, a concession among participants that the link between politics and sport helps foster some of the corruption as *'it's difficult because the governments are involved as well and certain governments do not follow compliance guidelines'* (S10) or regulation (Thorpe, 2014). They also considered that there is *'a whole lot of soft power that's coming into play and countries would like to show themselves in a different light'* (S14), in line with Gorse and Chadwick's (2010) contextualization of the topic.

Enforcement

The theme of enforcement (Philippou 2019) was explicitly covered by a number of ABC specialist participants linked to economic rent (Klitgaard, 1998b). One participant likened this to the risk-reward problem in economic literature (Nichols, 2012): *'because they're such big contracts, there's a small payment one way or the other in order to get those contracts there's certainly incentive to do that'* (F3).

The importance of enforcement as a control tool (Croall, 2004), where *'there need to be very steep consequences when anything ... untoward is found out'* (F4), was also evident in the data. While there were few participants discussing this theme, coding occurred across all three groups.

There were a few suggestions around how to mitigate the problem, the main one relating to cooperation, where *'what you want to do is create a relationship with the local law enforcement, but that's not straightforward'* (G8). This also turns the concept of social

networks linked to corruption (Kihl, 2018b) on its head, utilising networks in a positive manner for ABC.

This concluded the themes linked to the management corruption (Maennig, 2005) side of the SME process (left-hand column of Table 9), relating to corruption and ABC. The following section considers the remaining stakeholders and the issues relevant to those.

Competition corruption

Corruption related to SME events themselves form a number of strands in the thematic analysis: effects on host nation(s), on business leading up to and/or participating in the SME, and of the competition itself, all linked to elements of Masters' (2015) corruption typology.

Legacy

Although not explicitly a form of competition corruption (Maennig 2005), this was part of staging a SME, and thus more suited to analysis in line with Masters (2015). The idea of legacy as part of SME corruption (Jennings, 1996) was considered by all three groups, but was most prominent in the stakeholder group, where all but one made reference to it. The overall view was a negative one, supporting Kulczykcki and Koenigstorfer's (2016) findings on CSR as a tempering mechanism for SME perception in light of corruption, summarised by one participant as:

It's not that the legacy should be the stadium, the legacy should be fundamental building blocks for your society there. Big nice stadium, lovely thing to look at, absolutely useless if your kids can't go to school. (G6)

Issues of abuse of power (one of the definitions of corruption (Transparency International, 2017b) and a key tenet of Kihl (2018b)) were considered by some of the participants, with some links to colonialisation: *'I always think of the World Cup as financially raping the country that it's actually being in ... it's a big foreign gentrification I feel'* (S3). This linked in with introspective ethical considerations (McNamee & Fleming, 2007), particularly by members of the governance officials group who had been involved in SMEs:

I felt morally conflicted [about Rio], because you're looking at what has been built, and you're looking at the favelas and you're hearing stories about the people who come from them, how the hell can we be spending this amount of money, or allowing for this amount of money to be spent on a three weeks sports event for a majority of people who are elite athletes who have a very high standard of living, and you have all these VIPs coming in being chauffeured around the city and staying in amazing hotels, and you have people who are destitute. (G6)

One suggested solution was to include sustainability in the criteria for bidding but also to ensure that the aftermath is included in the monitoring and control process, also suggested by Mason et al. (2006). For example, SME nations being assessed on *“what have you achieved in relation to each element of what you have proposed and prove the sustainability of it at the time”* (F10) points to the need for conceptual corruption models to include sustainability, leaning more on governance assessment frameworks (Alm 2019).

Procurement

Another of the themes concerned corruption in the lead-up to the SME taking place, particularly around construction and other contracts (Conn, 2018; Jennings, 1996), as *‘criminals or administrators ...see an opportunity either to ...get a kickback, or cream something off the top’* (G4).

The risk of corruption around construction of stadia and procurement was considered across all groups, as *‘of course there’s enormous amounts of construction happening around these events, and that’s an area that’s notorious for more corruption as well. And graft’* (F5), and is less well-covered in the sport than in the general corruption literature.

The ABC specialist group provided a range of solutions to the concession contract problem, mirroring agency theory (Mason et al., 2006). Some have already been covered in the governance section above, including treating the ISGB/SGB leading the SME as *‘a government organisation’* (F3), or transparency in the form of *‘an open ...regular procurement process where multiple companies submit bids through some sort of online procurement portal ...that’s blind as to who the participants are’* (F3).

Other examples included *'demonstrable compliance ...– supplier checks – mystery shopping'* (F18), and other forms of hierarchical and supervisory accountability (Pielke, 2013) to prevent abuse of power (Kihl, 2018b).

Finally, there were some links to discretionary powers, an element of both the Philippou (2019) framework and the Klitgaard (1998b) corruption equation, with one participant stating that *'as soon as you have a decision-making power you are potentially at the risk of that person can definitely take a kick-back'* (F17). This is not amply covered in the literature beyond match-fixing (Manoli, 2019, Hill, 2016), and is therefore ripe for further research.

Another theme often coded in relation to SME corruption is ticketing (Conn, 2018), which was raised primarily by the governance officials group, mainly as an aside, such as alluding to it in a list of general problems faced in organising SMEs, including *'counterfeiting, merchandise, tickets'* (G4). This has also been found at league level (Manoli et al., 2016).

In relation to the event itself, similar issues to procurement arose in relation to sponsors and advertising by the ABC specialist group: *"I've never understood why all these state-owned enterprises seem to get the advertising at all the big sporting events, well I do understand why ...and I think there's a myriad of issues'* (F8). This mirrors the corruption concerns raised by Kulczycki and Koenigstorfer (2016) on attitudes of host nations, resulting from conflicts of interest and social networks (Kihl, 2018b).

On-field competition

Concerning the SME itself, athletes were the stakeholders discussed by all groups, albeit in slightly different ways. ABC specialists focused on their involvement in governance, reflected in Gardiner's (2018) model:

Being a good sportsperson doesn't make you necessarily the right person to be running a major international organisation ...so if you've got the wrong people in positions of power it doesn't really matter what your governance structures are going to look like, you're going to end up with problems. (F11)

Conversely, governance officials and other stakeholders concentrated on on-field corruption (Maennig, 2005) involving athletes within the penumbra of uncertainty in Gardiner's (2018) corruption model. One such example was around bribery for personal advancement where

'you have it even in some countries, in Africa for example, players bribing the national coach to be part of the national team to get into the focus of Europe team clubs to have the chance for a career in Europe' (G15). Another example of on-field corruption provided was *'doping'* (S4). Not only is doping considered a form of corruption (Brooks et al., 2013), but *'you could also put doping into the match fixing category because clearly doping is there to try and gain an unfair advantage, and to try and get ahead, and again money is a big driver there...'* (G16), a view also in line with Gardiner's (2018) model.

Match-fixing was a theme involving few participants from each group, but it was not a much-discussed theme, despite its importance in the literature. This is probably as result of it being *'too expensive with major sporting events, you couldn't fix the World Cup final or something like this is just not possible'* (S5), or the high levels of scrutiny diminishing the probability of corruption (Klitgaard, 1988) and therefore need for ABC.

However, match-fixing was often linked to unregulated gambling and corruption (McNamee, 2013), as *'match fixing, manipulation of competitions, that's usually linked to corruption, sometimes blackmailing and other things, but usually it's linked to corruption connected with sports betting'* (G15). One solution to this problem is the idea of partnership or, as one official stated, *'you've got the betting operators, so you get them on board, people that monitor betting markets'* (G8).

Finally, the rules themselves need consideration as there have been allegations of rules manipulation by governing bodies (Donaghy, 2010). This theme was only covered by a single participant, who nevertheless stated that *'bribery could potentially be for sporting benefits, so it could be for example, in relation to rules changes that might favour a country or a discipline or something like that'* (G1). This supports some of the issues around regulation and legislation raised by Thorpe (2014) and Næss (2019), and showcases how they could be applied within ABC policies.

Conclusion

Overall, despite diversity of roles and geographical location, there was a large amount of consistency on the perceived concerns and solutions for SGBs and ISGBs around SME corruption amongst the groups in this study, and most aligned with the conceptual

literature. For most themes, all stakeholder groups provided a number of suggestions for addressing the issues through specific policies and recommendations for practical implementation, mirroring the literature.

Table 12 provides a summary of some of the key ABC themes covered, and solutions provided by participants.

Table 12: Proposed solutions for SME corruption

| Themes | Proposed solutions |
|--|--|
| Defining corruption within SMEs | - |
| Governance official involvement in SMEs: <ul style="list-style-type: none"> ○ Due diligence ○ Transparency | <ul style="list-style-type: none"> ● Registers of interests/ gifts/ expenses ● Independent third party oversight ● Transparent bidding |
| Accountability: Networks | <ul style="list-style-type: none"> ● Independent third party oversight ● Conflicts of interest registers ● Independent NEDs ● External regulator |
| Accountability: Media | Public scrutiny |
| Accountability: Bidding process | <ul style="list-style-type: none"> ● External bidding system ● Clear bidding criteria ● Independent third party oversight |
| Independence | Independent third party oversight |
| Economic rent | - |
| Monitoring | <ul style="list-style-type: none"> ● Whistleblowing lines |
| Controls | <ul style="list-style-type: none"> ● Transparent investigations |
| Enforcement | Cooperation with law enforcement |
| Legacy | Sustainability in legacy criteria |
| Procurement | <ul style="list-style-type: none"> ● Transparency in procurement ● Demonstrable compliance ● Monitoring |
| Athlete involvement | - |
| Match-fixing | Work with betting companies |

Overall, the analysis highlighted that the perception of the issues were consistent across groups, and these also tied in with relevant literature on sport corruption (Maennig, 2005; Masters, 2015) and ABC (Philippou, 2019). The most frequently coded themes related to governance of sports by SGBs and ISGBs (Pielke, 2013), with problems of accountability (Kihl, 2018b), transparency (Chappelet, 2011), and lack of compliance (Mason et al., 2006) particularly common, in line with media reporting (Conn, 2018; Jennings, 1996). This highlighted the key ABC issues in relation to SMEs but also how they tied into the current conceptual literature.

However, as shown in Table 12, there were solutions offered for SME corruption problems faced by SGBs and ISGBs looking to host SMEs, and forms part of the practical contributions of this paper. There are examples of positive change: the International Tennis Federation's independent body deals with corruption issues (ITIA), and FIFA's compliance handbook details numerous ABC measures (including some suggested in the interviews conducted for this study) for regional and national football associations to follow (FIFA, 2020b). The suggested solutions to the various contextual SME corruption problems could be implemented by these and other ISGBs in the future.

There is, however, room to grow. Further research can be conducted around impediments and implementation of recommendations, whether culture or regulation (through stronger enforcement powers, independent monitoring, or a regulator) have the strongest effect on SME corruption, and how stakeholders outside the sport (fans, governments, and others) view and react to corruption surrounding SMEs. It is vital for the integrity of sport to ensure that the SMEs of the 2020s are less tarred by the brush of corruption than some of their predecessors.

Chapter 4 - Expert perceptions on anti-bribery and corruption policies in sports governing bodies: Implications for ethical climate theory

Publication target: *Journal of Business Ethics*

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Abstract

Anti-bribery and corruption in sport governing bodies is a little explored area in academic literature. This paper addresses the gap in the literature through expert perceptions on the current state of anti-bribery and corruption policies in international and national sport governing bodies as seen through an ethical climate theory lens. Thus, this paper addresses the question of how and why anti-bribery and corruption in sport internal controls can both mitigate financial corruption and contribute to ethical climate theory. Semi-structured interviews were undertaken with 17 forensic accountants and anti-corruption experts to garner their opinion on strengths and weaknesses of current policies in sport governing bodies and ascertain the link between anti-corruption, accounting controls, and ethical climates. The transcripts were analysed using thematic analysis and the results showed a consistency of opinion with regards to the policies required for a robust anti-bribery and corruption programme within sport governing bodies, such as documenting audit trails for expenses and limiting the use of cash in financial transactions, with multiple implications for ethical organisational climates.

Keywords: bribery and corruption; internal controls; ethical climate theory

Introduction

The relationship between bribery and corruption and sports events has a long history, with examples dating back to the ancient Olympics (Spivey, 2012), the early twentieth century

(Fountain, 2016), and all the way to today (Lee, 2008; Ray, 2016; Youd, 2014).

Sports governing bodies, both national and international, mushroomed in the late nineteenth and early twentieth centuries (Clausen et al., 2018) to ensure that organised sport was governed by set rules and procedures. These governing bodies grew organically to the large national and international organisations that govern sports today.

Most sport corruption literature concentrates on match-fixing or broad conceptual concerns. Sport ethics literature, in contrast, concentrates on ethical dilemmas, doping, and the definitional complexity of the term integrity (Harvey & McNamee, 2019). Accounting ethics literature is less plentiful than the general business ethics literature (Bampton & Cowton, 2013), while ethical decision-making literature has seen a decline in coverage of ethical culture, code of ethics, and organisational culture (Craft, 2013), all topics covered in the anti-corruption literature (Philippou & Hines, 2021). There is scope, however, for the three literatures to intersect, particularly with regards to organisational controls and prevention policies. This research aims to fill the gap in the literature relating to ABC (anti-bribery and corruption) in national and international sport governing bodies from a controls perspective, looking at it through an ethical climate theory lens.

As there is limited research both on ABC policies in these organisations (Philippou, 2022a) and on qualitative literature on ethical climates (Simha & Cullen, 2012), this paper collated and analysed expert perceptions on anti-corruption to ascertain how ethical cultures impact on the internal controls of these organisations. Interviews were undertaken with subject experts, and thematic analysis undertaken thereon.

This paper's contribution to knowledge is twofold: the subjection of ethical climate theory to a qualitative treatment in response to the call to action issued by Appelbaum et al. (2005), and the theoretical application of ethical climate theory to ABC in sport governing bodies.

Political interest in the business values and integrity of sport have grown in recent years (Council of Europe, 2022). Therefore, this paper also has practical applications in further informing the ABC debate around sport governance through exemplar policies and provision of a stronger appreciation of internal controls and ethical climate reform.

This paper is structured as follows: a review of the ABC and ethical climate theory literature

is undertaken, followed by a method section setting out the interview analysis. The results are then presented and discussed, before concluding.

Ethical climate theory

Originally conceptualised as a theory of organisational norms, developed with links to both organisational theory and economics, ethical climate theory sought to explain the determinants of ethical behaviour within organisations (Victor & Cullen, 1988). Ethical climates are made up of organisational policies and procedures, as well as cultures, with five empirically occurring climate types identified – however, the need for contextual determinants relating to ethical behaviour of organisations still remains (Simha & Cullen, 2012). While much ethical climate theory focuses on internal impacts on employee behaviour, such as organisational commitment (Cullen, Parboteeah, & Victor, 2003) and individual level work outcomes (Martin & Cullen, 2006), there is also scope for consideration of the effects of devious behaviour (Appelbaum et al., 2005) and secrecy/ lack of accountability (Neale, 2020), thus rendering it an appropriate theoretical medium through which to engage with ABC and internal controls literature.

Ethical climate theory has been used to enhance knowledge of organisational culture within a number of industries. H. J. Smith, Thompson, and Iacovou (2009) found that organisations with strong rules-based ethical climates tended to see less misreporting than those where self-interest reigned, suggesting that strong policies and procedures and enforcement structures would mitigate deviant behaviours such as bribery. This also links to the concept of autonomy in sport (Geeraert et al., 2015) where self-regulation allows self-interest to reign to the detriment of sports organisations (Serby, 2017) when not subject to internal controls. Vardi (2001) found organisational misbehaviour, both overt and covert, had a significant negative relationship with rules and laws, across ranks of employees, thus advocating for these within a financial crime prevention compliance framework.

Ethical climate theory has been previously applied in an organisational context by comparing professionals in the public and private sector (Venezia, Venezia, & Hung, 2010), and in relation to internal controls – this with regards whistleblowing in internal audit (Ahmad, Yunus, Ahmad, & Sanusi, 2014) and law enforcement (Rothwell & Baldwin, 2006).

However, ethical climate theory has not previously been applied to the areas of compliance and internal controls in relation to bribery and corruption. Furthermore, ethical climate theory has been consistently used on a quantitative basis, and thus a more in-depth understanding of aspects of the various climates, and how they interact with the organisations in context, are missing from the literature (Simha & Cullen, 2012).

This paper, therefore, applies ethical climate theory to qualitative data to enable a deeper understanding of the constructs of ethical climates, using ABC in sport as the conduit to do so.

Anti-bribery and corruption

Corruption in sport governance is a well-versed topic in the media (Blake & Calvert, 2015; Conn, 2018), but less well-covered in literature (Kihl, 2018a; Kihl et al., 2017). While a lot of sport corruption literature focuses on match-fixing (Forrest & McHale, 2019; Hill, 2010; Kyprianou, 2015; Manoli & Antonopoulos, 2015), there is less around management (governance official) corruption (Maennig, 2005). There is, of course, an overlap between literature on sport governance (Chappelet & Mrkonjic, 2013a; Geeraert et al., 2014; Hough, 2013) and corruption at governance level. Thus, strength in governance policies and procedures is key in the context of ethical climates focussed on anti-corruption.

There is some literature relating to the conceptualisation of sport corruption. For example, this has been done from an integrity perspective, looking at responsibility and accountability (Gardiner, Parry, et al., 2017), or from a corporate governance agency theory perspective, looking at internal controls for solutions (Mason et al., 2006). There is also the literature that deals with types of corruption, such as distinguishing between on- and off-field corruption (Maennig, 2005), creating a typology for activity analysis (Masters, 2015). Finally, there is the idea of ethics audits (McNamee & Fleming, 2007) as applied to the sporting arena.

ABC policies in SGBs and ISGBs are often limited in their scope and lacking robustness (Philippou & Hines, 2021). This is also true of general governance policies and procedures in SGBs and ISGBs (Geeraert, 2016, 2018). All three principle (as opposed to egoism and benevolence) ethical theory climates – those of personal morality (independence); company

rules and procedures; and laws and professional codes (Victor & Cullen, 1988) – relate to various aspects of ABC and internal control.

The theoretical ABC framework of Philippou (2019) for critical assessment of organisational ABC initiatives and culture is split into three parts: clarifying concepts (essentially defining concepts); assessing risk factors (split across economic rent, discretionary powers, and culture); and assessing governance (including accountability, monitoring and control, and enforcement). Taking each locus of analysis in relation to principle ethical theory (Victor & Cullen, 1988) as applied to the ABC framework, personal morality and its empirical derivatives of independence relate to discretionary powers and culture (within assessing risk factors) and accountability and monitoring/control (in assessing governance). With regards the local locus of analysis (company rules and procedures), clarifying concepts (by defining corruption and bribery), discretionary powers and culture (within assessing risk factors), and all elements of assessing governance related to this element. Finally, with regard to the cosmopolitan locus of analysis (laws and professional codes), the issue around autonomy in sport (Chappelet, 2016a, 2016b; Geeraert & Drieskens, 2017) affects those outward facing elements of the framework, such as economic rent (in assessing risk factors), and all areas of assessing governance.

Thus, utilising the ABC framework (Philippou, 2019) as a basis of assessment of the principle elements of ethical climates (Victor & Cullen, 1988), allows us to combine the two areas of research into a single interdisciplinary pursuit. This then allows us to ask how and why internal ABC controls in sport can enhance ethical climate theory, both in terms of theoretical contribution and qualitative methodology.

Method

As noted in the previous section, combining principle ethical climate theory elements with ABC allows for the assessment of ethical decision-making encouragement through internal control (Bampton & Cowton, 2013). This allows for the construct of ABC ethical climates within sporting organisations.

Semi-structured one-hour interviews were conducted in English over the period 2018 to 2020 with 17 experts in ABC that were either forensic accountants or anti-corruption

consulting practitioners from across the world. The experts worked for forensic accounting boutique firms, forensic accounting departments within large corporate accounting firms, or for specialist anti-corruption departments in compliance or consulting firms. Sample selection was undertaken using purposive snowball sampling techniques, starting with researcher contacts in forensic accounting practices. The number of interviews was dependent on the data collection attainment of in-depth inquiry (M. Crouch & McKenzie, 2006) and saturation (Guest et al., 2006). Interviews were then transcribed and analysed using NVivo software.

Thematic analysis was undertaken, with themes being coded within the software. Themes were chosen based on the information provided in the transcripts that related to anti-bribery and corruption or ethics. A second run of coding was then undertaken in line with the methods of Braun and Clarke (2006; V. Clarke & Braun, 2018). Themes were amalgamated or split to ensure consistency of theme (Braun & Clarke, 2016a). This set of themes was then reviewed to ensure that all quotes contained within each code were correctly classified according to each theme's definition.

Once allocated themes, these were compared to the ABC framework (Philippou, 2019) in a manner consistent with qualitative perception analysis work on corruption in sport mega events (Philippou, 2022a). Once this process had been completed, the themes and findings were assessed against an ethical climate theory backdrop, particularly focusing on the principle ethical theory strata against all three loci of analysis per the matrix developed by Victor and Cullen (1988).

Findings and discussion

This section highlights the findings from the thematic analysis of expert perceptions and discusses them in relation to the literature.

Ethical climate theory is traditionally a quantitative approach to organisational outcomes ensuring researchers were able to both quantify and empirically test the relationship between positive ethical climates and elements of financial crime, with the contextualisation of ethical climates linked to various quantitative measures. In the instance of the current research, contextualisation of ethical climates starts with the local locus of

analysis where it intersects with the ethical criterion dimension for organisational decision-making, particularly the principle stratum (Victor & Cullen, 1988). This is because ethical climates in this instance are linked to the compliance side of organisational behaviour within anti-corruption (Philippou, 2019) as opposed to politics-based sport accountability literature (Pielke, 2013).

The interviewees focused on the internal control mechanisms used to ensure the ethical climate within the sporting organisation in question was in line with ethical norms. The paucity of these internal control mechanisms for the basis of ethical climates both allowed for and, in some cases, even encouraged corrupt behaviour. This was summarised by one participant from an internal controls perspective consistent with optimal regulation to bolster weak areas as per the findings of Schantl and Wagenhofer (2021):

So what I'd find if I go into these organisations, if I find an anti-bribery policy, which I might, I think I probably find them less often than I would in any other commercial organisation, but I might find one, is it tends to be more rigidly applied to people at the bottom of the organisation than the top, especially when you've got the, you know the 'civil service model' where you've got a standing organisation that, of salaried individuals that do the day-to-day administration and then you've got this committee of supposed amateurs that sit on the top of it as the privileged elite. (F5)²

Constructing ethical climates of a hierarchical nature is actually in line with accountability literature (Grant & Keohane, 2005a) – and helps demonstrate how anti-corruption policies, with their deontological constraints, present a practical framework for employees to follow organisational values (Luft, 2016) as presented outwardly to the public, but where those setting the rules are exempt from the requirement to follow them. This obviously has implications for ethical climates within these organisations, particularly as sport is itself a value and norm driven construct (Breivik, 2000). Thus arises the deontological requirement to ensure that anti-bribery definitions are clarified – something in line with the ABC framework element of clarifying concepts (Philippou, 2019). For example, one participant noted this within the context of conflict of interest:

² Please note that the coding F relates to the cohort of forensic accounting and ABC specialists in the overall thesis sample, as set out in Chapter 3, and has been maintained here to ensure consistency within the thesis. The F prefixes have not been included in the academic journal article version.

We do need to have a strong conflict of interest policy, we need to be able to articulate what we see as a conflicting business relationship and what we see as not, we need to define which kind of relationships we want to have associated with our organisation, which relationships we think are risky. (F1)

This suggests that anti-corruption ethical climates require strong controls (Cooper & Johnston, 2012), in conjunction with the establishment of positive ethical climates (Vardi, 2001). This can be achieved via reform of ethical cultures towards more positive organisational norms to decrease deviance within or, as one participant put it, *“what was acceptable practice can become unacceptable with the right messaging, I’m just not sure that the bodies right now have the right people in them”* (F3). However, ethical subdivisions occur within theoretical ethics itself, so it is unsurprising that the views represented in the research sometimes diverged. On this topic, another participant argued that ethical climate is not necessarily linked to management controls in place but that it *“comes down to people always, and so if you’ve got the wrong people in positions of power it doesn’t really matter what your governance structures are going to look like, you’re going to end up with problems”* (F11). This has some support in the literature evaluating effectiveness of ethical codes in sport (Constandt, De Waegeneer, & Willem, 2019; De Waegeneer et al., 2017), and thus consideration should be given to human resource requirements in reforming or creating an ethical anti-corruption organisational climate.

As the first round of findings supported the interdisciplinary links between anti-corruption, management controls, and ethical climate theory, the remainder of the themes were organised in line with the ABC framework (Philippou, 2019) and are discussed in the following sections.

Risk factors

Reform needs to take account of perception and social responsibility ideals, such as those found when comparing public and private sector professionals (Venezia et al., 2010). Both positive and negative behaviours leading to deviance within an organisation often stem from the ethical climate within (Appelbaum et al., 2005), a claim also supported by organisational culture literature (Sweeney, Arnold, & Pierce, 2010).

However, lasting reform rarely comes quickly. One participant alluded to the institutionalisation of corruption within sport governing bodies:

I think the best one's likely to be able to do is to try and get some sort of buy-in to a long-term plan where gradually over time the oil tanker is turned around, but it's going to take an awfully long time, and unfortunately and again rather depressingly, it's too engrained within the culture for it to be possible for there to be a fundamental immediate change of attitude and behaviour, I just don't see that happening, I think the best is a slowly but surely moving things in the right direction and then over time you'll gain momentum and hopefully over time it will continue to improve. (F12)

Ethical dilemmas form the very basis of what industry terms 'conflicts of interest' and thus the importance of organisational awareness around actual or potential conflicts is a key element of anti-corruption literature (Carpenter, 2016). Conflicts of interest often affect the financials of an organisation, as institutions find themselves paying above the odds for services provided through nepotism or cronyism. It is therefore important to introduce

a robust conflict of interest mechanism, but you also need to be able to monitor that, and you need some kind of, I know it sounds farfetched, but you need a system or something along those lines, or a function that says okay this is Jack Warner, he's now sitting on the finance committee and one of the candidates to host the under 17s competition, one of the candidates is Trinidad and Tobago so we need to take Jack Warner, remove him from the voting process. Also to make sure that individual doesn't influence the people who remain in that voting mechanism. (F1)

This in turn ensures that individuals with conflicts of interest do not negatively influence the ethical climates, predominantly those linked with egoistic climate within organisational commitment analysis (Cullen et al., 2003). Despite this, the need for practicality in constructing policies to better the ethical climate of an organisation was evident throughout the interviews, so that recognising that

there are circumstances where that is genuinely unavoidable in certain jurisdictions, but clearly where that is unavoidable nonetheless I think one has to make attempts to get quotations from other places, and at the very least find a way of satisfying

yourself and leadership that the price that's being paid is a commercially sensible price, it's not unduly inflated. (F12)

This balance of commercial sensitivity with creation of environments that enable better decision-making within ethical dilemmas (Fritzsche, 2000) allows for theory and practice to merge, although the effectiveness of ethical codes can be both variedly classified (De Waegeneer et al., 2016) and depend on a number of factors (De Waegeneer et al., 2017), so should therefore not be treated as a panacea.

Accountability

Comparisons between ethical climates has yielded a wealth of knowledge around behaviour that also strongly affects sport, such as intentional misreporting surrounding projects (H. J. Smith et al., 2009). This has strong links to the accountability literature (Grant & Keohane, 2005a) alongside ethical decision-making, although the deontological stream is clear across participants, such as the example of requiring a *“clear definition of who needs to get money for what, what is the business objective, what are we trying to achieve, and then I think it's very easy to understand and to lock down what is correct and what is wrong”* (F1).

The requirement for fiscal accountability is an area that is lacking in sport (Pielke, 2013), and that in itself creates a negative ethical climate. One participant suggested a solution to this problem – turn sports predilection for the likes of ontological chance and epistemological uncertainty (Breivik, 2000) towards creating more positive ethical climates and therefore decrease deviant workplace behaviour (Appelbaum et al., 2005):

What you get then is you get the opportunity to rank sports governing bodies; so what you'll then start to find is that their natural competitiveness will creep in and when sport X is severely lagging all the others, something will be done about it. (F8)

While ranking and ethics have a complicated relationship, not least because ranking requires a particular ethical stance to be taken, it is nevertheless a useful tool for anti-corruption efforts, whose definitions may still vary (Rose, 2017), but which face less heavy debate with regards its theoretical underpinnings.

Monitoring and control

Anti-corruption efforts can also be directed specifically towards the financial elements of an organisational environment. Ethical climates within organisations, while influencing human behaviour rather than physical or electronic movement of money, are still intrinsically linked to finances (Venezia et al., 2010) and funding mechanisms (H. J. Smith et al., 2009).

Expenses tend to be the most contested part of the funding cycle, and thus a large amount of anti-bribery and corruption policies tend to congregate around this from a controls perspective. However, it is notable how the monitoring and control elements of anti-corruption policies (Philippou, 2019) also affect ethical climate, particularly with respect to hierarchical accountability, where superior employee or official power over subordinates can be abused (Grant & Keohane, 2005a):

A lot of time these FIFA officials were travelling and their expenses were being managed by someone who ensured that okay you want this World Cup we'll manage whatever you want to do, we'll get it all for you ... but these are certain things which should be looked at but when these officials travelling in luxury and someone is managing expenses. (F15)

This focus on internal controls is unsurprising given the positionality of the participants (ABC professionals or forensic accountants), nor is the focus on expenses. However, hierarchical accountability is not the sole mechanism relating to anti-corruption in the sport sphere, with supervisory (multijurisdictional organisations and their leaders), fiscal (relating to funding and budget restrictions), and public reputational (peers and diffuse public effects on power wielders) accountability all contributing to abuses of power (Grant & Keohane, 2005a) highlighted by participants in this research. Fiscal responsibility, in particular, has links to traditional audit practice (Schantl & Wagenhofer, 2021) as well as sport and a number of interviewees touched upon the theme:

I would say that those companies should have an internal control on who and what monies each member of the organisation has taken. So like maybe expenditure or something monies with respect to the expense policies or procurement policies, tender documents and the delegation of charity expenditure – reasons like these maybe help in adhering to the budget holders and it may dent the risks in what can

be risky for the sports authorities. They should – I would say they should have an internal control on these aspects, the ones that I've mentioned. (F6)

Reputational damage is a key facet of ethical decision-making frameworks within ISGBs and other sporting organisations (Chadwick et al., 2018), and is affected by public reputational accountability as applied to sport (Pielke, 2013). There is nothing less opaque within ABC than the elimination of an audit trail through the use of cash – in fact, it is a very common money-laundering technique in both business generally (Abel & MacKay, 2016) and in sport (De Sanctis, 2014). This theme was verified by a number of participants, noting that “*cash is no longer needed - there's no reason for cash to be exchanged. I can understand gifts for a particular occasion but I don't see a reason why - I don't see a reason why there should be an exchange of cash, I think it should be completely avoided, and that should be qualified in a policy and strictly implemented*” (F9).

Here, too, the practicalities of implementation of controls to reduce negative ethical climates was considered. The most common of these was around how certain countries, particularly pre-pandemic, operated predominantly in cash and therefore expenses and distribution of funds should follow a similar pattern:

And what you're told in many of these places is that they're cash economies and so what do you expect? There's a degree of truth, at least in most of these places, but frankly cheques are accepted almost everywhere and there are ways around just having huge vast amounts of cash sitting about. So I have to start with kind of the most ridiculous things like minimising cash transactions as far as possible, and where they are absolutely unavoidable that they need to be fully documented, approved by whoever is in charge, or two senior people within the federation or national member association, and then obviously a full audit trail of what it's for and signed by both parties in terms of the giver and receiver of cash. (F12)

The link between internal ABC policies and ethical climates does not end with cash. Another common area of expense is that of gifts and entertainment, where policies are often unclear and rarely delineate reasonableness or intention when faced with the ethical dilemma of accepting said gift or entertainment (Philippou & Hines, 2021). Cultural considerations (Pitt & Abratt, 1986), particularly around perceived rudeness of not accepting (Steidlmeier, 1999), are an oft-cited reason for breach of compliance requirements in relation to ABC in

this area, and participants mentioned this across a number of elements of the ABC framework (Philippou, 2019), including the need for “*more policies around gifts and entertainment, corporate travel, corporate expenses – I mean there is no reason for these guys to be flying around in private jets*” (F10), which also touches on hierarchical accountability (Grant & Keohane, 2005a).

One participant discussed how personal ethics also play a part in decision-making: “*So everyone will have a weakness. I know about some case where it was not paid for in cash or any transaction, but given a kind of luxury holiday with the family*” (F18). This enables the governance officials in question to circumvent professional ethical boundaries through concentration on personal ones, which, in turn, affects the ethical climate of an organisation. Ways to circumvent this issue were also provided by participants, particularly in relation to corruption investigations:

So one of the basic things that we do in anti-corruption cases for corporations, is we regularly troll through employee travel and entertainment expenses and see who they're lunching with, and wining and dining, and to the extent that these bodies have internal audit groups that can perform that same type of monitoring and auditing function. It's just a little bit of self-policing that makes people a little bit more on their toes if they know that their expenses that they're submitting for reimbursement are actually coming under scrutiny. (F3)

The creation of a monitoring environment may not necessarily posit itself as a positive ethical climate, but it does allow for the creation of an ethical climate that is in line with the values of an organisation (Appelbaum et al., 2005) thus limiting risk of breach in ABC compliance. Within an investigation construct, one participant noted the importance of both whistleblowing and company culture:

90% of cases of investigations I've worked on have come from whistle-blowers, and I think it should be encouraged, not to the point that it's silly or vindictive, but the culture should be encouraged and not, typically in areas where there's a lot of corruption there's a lot of intimidation anyway, and let people know they are protected, they should speak if they see, if they want to report, similar to terrorism now, it's better to report something as opposed to keeping quiet about something that could turn out to be something else. So that sort of culture. (F4)

This is in line with both corporate research findings (ACFE, 2016) and literature positing that both principle ethical climate perceptions (Ahmad et al., 2014) and monitoring environments (Miceli, Near, & Schwenk, 1991) are intrinsically linked with whistleblowing or reporting frameworks that allow for this unethical behaviour to be reported as *“the best practice [is] when they monitor, when they happen to know – establish a whistleblow company – whistleblowing mostly is revolving around financial statement fraud, financial irregularity, right?”* (F18). However, sport has a mixed relationship with whistleblowing, with many reports of cultural distrust of whistleblowers by those in power (Conn, 2018), the breach of confidentiality originally afforded to whistleblowers (Mersiades, 2018), and the lack of cultural norm in sports to whistleblow (Erickson et al., 2017; Erickson et al., 2019). Rothwell and Baldwin (2006), in their research on ethical climate theory’s relationship with law enforcement’s code of silence in the US, noted that supervisory status was a key predictor of both willingness and frequency of whistleblowing, and this links into the concept of hierarchical accountability in sport, where safeguards are few (Pielke, 2013). This was supported by participants who posited not only the importance of whistleblowing mechanisms being in place but also the institutional commitment to investigate and sanction any breaches arising:

You supply hotlines; so most allegations that come out that a company or corporate or a body becomes aware of, the main sources are usually whistleblowers is the main one, and then some sort of internal audit checking function is the second one, and after that you’re down into pretty much single digit percentages of any other sort of source. So if you have a good whistleblowing hotline, or ways that people can report suspicions, and then you actually investigate those properly, and that’s the key second part of it cos otherwise it just goes into a black hole and nothing happens, then you stand more chance of understanding what your problems are, which allows you to then fix the holes. (F11)

This supports the findings of Barnett and Vaicys (2000) where organisational rules and codes were found to have a moderating effect on the individual ethical intentions with regard to the relationship between ethical judgement and behaviour.

Enforcement

The importance of sanctions to establish adherence to codes of behaviour are key to compliance, as “when they are not linked to a strong reporting and disciplinary mechanism it’s very difficult to enforce them” (F1), or, from a rational choice theory perspective (Rose-Ackerman, 1978), “the starting point is consequences, the consequences are always a deterrent” (F4). While the concept of disincentivisation forms a key tenet of internal management control and compliance literature where manipulation-contingent enforcement of internal control regulation improves deterrence (Schantl & Wagenhofer, 2021), the idea of an organisational climate as built on the concept of deterrence can be argued against by the findings of Demir and Karakuş (2015) where positive ethical climates actually increase trust.

R. B. Mitchell, Crosset, and Barr (1999) proposed a taxonomy in relation to compliance with strategies beyond sanctions and compensation, but also including cognitive (violation of rules under the misconception that personal benefit will arise from reach) and normative (seeking the alteration of values, such as the adoption of new goals). The interrelationship between compliance and ethical climates have already been discussed above, but it is clear that sanctions, particularly those applied consistently (Bolton & Rosselli, 2017), have a strong part to play in moderating behaviour (Barnett & Vaicys, 2000).

While control environments strengthen compliance (Schantl & Wagenhofer, 2021), it is also important to contextualise anti-corruption in respect of an ethical climate. This also combines with traditional fraud literature and its various modernised permutations (Davis & Pesch, 2013; Lokanan, 2015; Schuchter & Levi, 2016) to enhance researchers’ understanding of the importance of sanctions. One participant, clearly versed in the fraud literature, noted this phenomenon:

I’m sure you’ve heard of the ‘fraud triangle’, one of the things, so if you basically try and, if you remove the pressure, which is what tennis are trying to do as far as make professionals have a living wage then that’s one area that people can attack, or can do something about to try and change what’s happening. The opposite... and by doing that, and also the opportunity is being reduced as well because the spotlight is shone on the issue and people are paying more attention to it, and I’m sure there’ll be some investigations that will be coming out of some of that information and

studies that have happened, and then you've got the, you can't do much about the rationalisation side of it but you can have more of a deterrent effect because the deterrent is much greater than the rationalisation issue, it has to be stronger to think you're going to get away with it and that it's not a problem. So if the fines, penalties or bans are bigger than that impacts on that as well. (F11)

Unpacking the elements described here, the importance of internal sanction as part of the control process becomes clear, where ensuring that *"the policies and procedures there are, to the extent that there are bad apples within the organisation, that they can be disciplined and either let go or somehow accountable for their actions"* (F3).

This thus supports the mitigating effect of an organisational ethical climate to deviant behaviour (Appelbaum et al., 2005).

External enforcement is also a key element of anti-corruption efforts worldwide, with ABC split into two dimensions: basic/universal and local/specific (Pozsgai-Alvarez, 2018). In sport, self-regulation has limited the reach of law in respect of anti-corruption efforts (Geeraert et al., 2015; Serby, 2017). However, anti-bribery laws have been around since ancient times (Arena, 2018; Taylor, 2018), and traditional legislative courts have been used in combating corruption in the modern era, such as the conviction of FIFA officials in the US (US DOJ, 2017).

Another external agent with strong powers within sport is that of sponsors (Roberts et al., 2018). While sponsors have also been caught up in corruption scandals (Schlabach, 2019; Smit, 2006), there is increasing pressure on ethical behaviour not only of sponsors themselves but of the entities that they support (Kulczycki & Koenigstorfer, 2016). One participant described this as the need for *"contractual agreements being in place that would give the sponsors the right to audit; but I also think the right to terminate if bad behaviour is observed"* (F2). This directly correlates with the sponsor responses in relation to sporting transgression as set out by Gorse (2013) and examined in the context of immediate withdrawal, various remain strategies, or renegotiation of existing agreements by Chadwick et al. (2018). This creates a need for consideration of external forces in the discussion around ethical climates within organisations, and provides an area for future research.

Conclusion

This paper has analysed the perceptions of ABC specialists and forensic accountants in relation to sport anti-corruption controls through an ethical climate theory lens. Thematic analysis of the interviews conducted highlighted the importance of controls and compliance environments in creating a culture of accountability, which in turn is part of the principle ethical theory aspects in relation to both local and cosmopolitan loci of analysis (Martin & Cullen, 2006; Victor & Cullen, 1988).

Perhaps unsurprisingly given the positionality and motivation (presumably, more professional work being encouraged in their direction) of the participants, the empirical derivatives of ethical climates of rules and law and code (Victor & Cullen, 1988) dominated the anti-corruption and compliance discussions. The empirical derivative of independence (where principle ethical theory and individual locus of analysis intersect in Victor and Cullen's (1988) matrix) was also highlighted as part of aspects of the anti-corruption framework (Philippou, 2019) given a voice in the sampled professionals' perceptions of internal control.

Some of the policy suggestions provided by the ABC experts and forensic accountants whose perceptions were thematically analysed for this research have already been implemented by some sports governing bodies in their fights against corruption (Philippou & Hines, 2021). However, the contribution of this research is the ability to look at the anti-corruption problem in a holistic manner, enabling a more in-depth look at the elements that form ethical climate theory, and thus providing a stronger internal control policy dimension to business values.

The strength of personal morality (independence section of the matrix) (Victor & Cullen, 1988) that came through the research clearly delineated the positionality of the interviewees. The importance of company rules and procedures as well as laws and professional codes in enacting an ethical climate where anti-corruption is the norm further strengthens anti-corruption literature in the field of sport (Masters, 2015; Philippou, 2019; Pielke, 2013).

There are, of course, limitations in relation to contextualising qualitative research in a policy-driven field such as that of anti-corruption. The use of snowball sampling may have

skewed the sample and therefore the perceptions that have been posited in this research. Therefore, further research should amalgamate governance official and other stakeholder perceptions on the same topic to enable a broader understanding of the effects of particularly the cosmopolitan locus of analysis in relation to ethical climate theory.

Further research on the intersection between internal management and accounting controls, anti-corruption, and organisational ethics (including in relation to other ethical, internal control compliance, or organisational theories) would enhance the literature. As the ethical climate literature makes clear, the more information we have, the stronger the responses to issues ranging from anti-corruption to institutional fraud will be.

Chapter 5 – Anti-corruption and compliance: What sport can learn from and teach compliance functions

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Introduction

While sport and corruption have, in the last few years, commonly been found together in media reports (Le Blond, 2014; Lemon, 2018), legal court cases (Bensinger, 2019; Justice Qayyum, 2000), and research (Brooks et al., 2013; Kihl, 2018a; Masters, 2015), sport and anti-corruption are a rarer combination. This does not mean that anti-corruption in sport does not exist nor that it cannot offer lessons for both compliance research and practical applications, merely that it is an under-researched area.

Sport corruption controversies often result from poor internal anti-corruption controls and administrative systems. As such, anti-corruption literature offers theoretical underpinnings, conceptual frameworks, and empirical evidence to support compliance endeavours and help construct a robust scaffolding for controls-based compliance within organisations.

From a compliance perspective, many of the traditional public sector country compliance risk assessment conditions also apply to financial services (Stenfors, 2018) and the charity sector. Sport organisations have different governance structures to private sector businesses (Geeraert et al., 2014). However, prevention of compliance failures in sport can be undertaken by adopting frameworks to ensure anti-corruption strategies positively impact the performance of these organizations (Masters, 2015; Philippou, 2019).

This chapter therefore analyses anti-corruption compliance in sport compared to that in other sectors, covering anti-corruption compliance functions in sport (Philippou & Hines, 2021) and how their framing intersects with that in other industries. The chapter then goes on to evaluate the reasons behind sport's compliance failings in the area of anti-corruption (Schenk, 2016) and learnings that can be applied from other industries, particularly financial

services. Finally, the chapter covers anti-corruption strategies implemented in sport (Philippou, 2022a) and how these can aid the compliance functions in private sector anti-corruption initiatives, before concluding.

Compliance in sport

As previously discussed, compliance and sport are rarely synonymous, though not through lack of necessity. Corruption in sport, in its various guises, ranges from match-fixing (Majumdar & Collins, 2016; Manoli & Antonopoulos, 2015; Ray, 2016) to bid-rigging (Blake & Calvert, 2015; Jennings, 1996) to broadcasting and media rights bribery scandals (Bensinger, 2019; Conn, 2018) to general financial mismanagement (Manoli et al., 2016; Tighe & Rowan, 2020). Anti-corruption in sport, on the other hand, has been less widely visible and its implementation poor. A study into anti-corruption controls in sport governing bodies found a general lack of controls in place, although there was marginal improvement over time (Philippou & Hines, 2021). Without controls in place, compliance becomes a moot point, as the process requires a clear framework with which to comply.

While theoretical robustness is key to laying foundations for any policy, compliance's practical applications make it an exemplar sphere for impactful research. We must thus take a practical approach to the consideration of compliance that is grounded in the theory.

It is worthwhile noting that sport is a complex industry – from sport governing bodies (akin to multinational conglomerates) to national governing bodies (often compared to public sector organisations) to leagues (large or small, and national, regional, or international) to clubs (which can range from large Premier League football clubs operating in multiple jurisdictions to small local and amateur table tennis clubs). This broad spectrum of coverage inevitably also affects the relevant compliance functions and their implementation within the particular subsector of the industry.

From a theoretical standpoint, the conceptualisation of sport in a compliance context cannot therefore be limited to a single focus. The breadth of the industry, per the examples provided above, is such that a single compliance framework may be unsuitable across the board, rendering simple how-to policies incongruous with the overall aim of anti-corruption compliance: prevention.

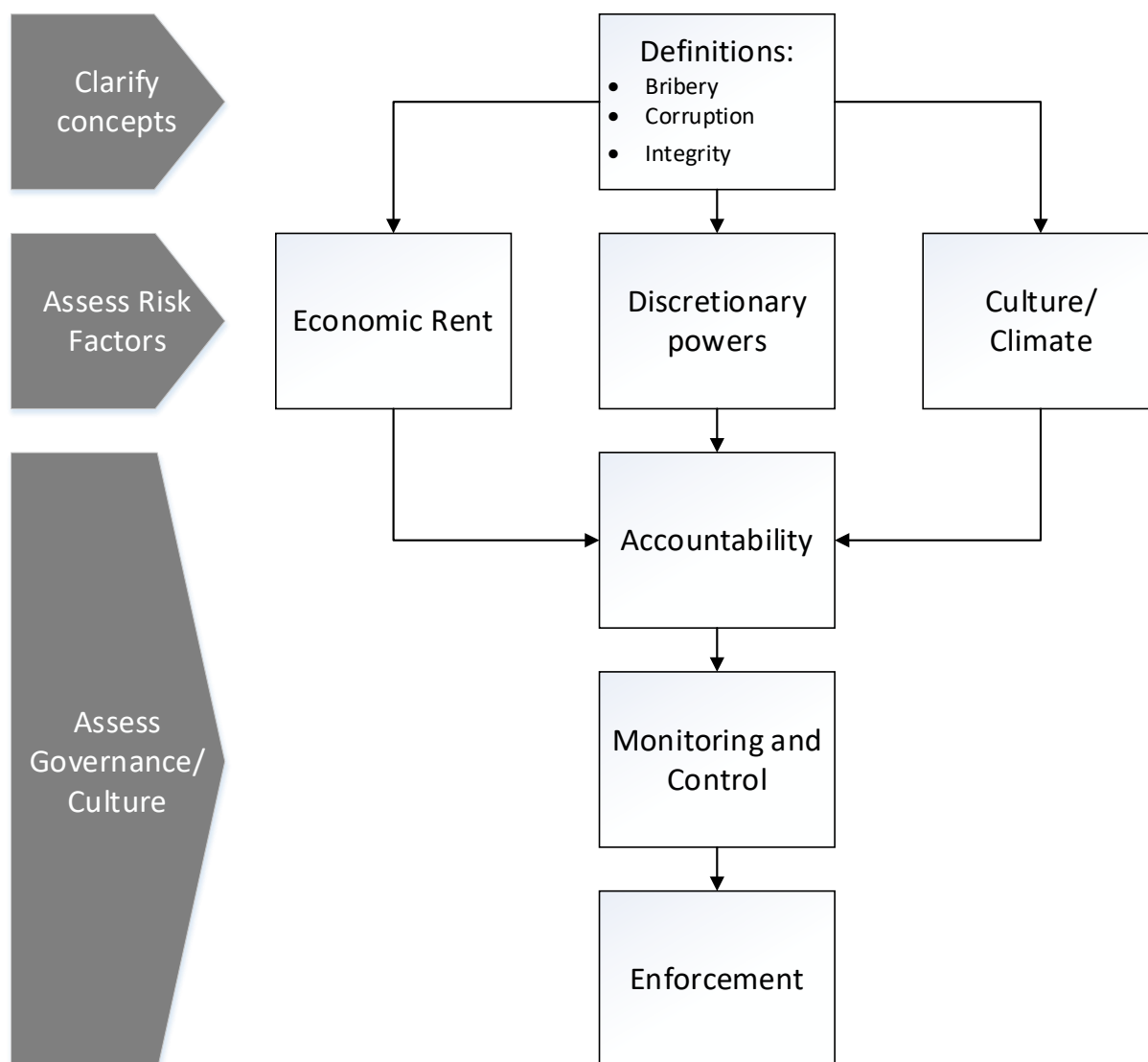
Anti-corruption compliance functions in sport are a relatively recent phenomenon. While there is evidence of enforcement against corruption in sport as far back as the ancient Olympics (Spivey, 2012), anti-corruption in areas outside match-fixing is a more recent undertaking, where, for example, the first major sport compliance handbook was published in 2020 (FIFA, 2020b).

Other theoretical contributions in the area of anti-corruption compliance have related to monitoring aspects of internal controls (Philippou, 2019). For example, McNamee (1998) posits that effectiveness in practice depends on how the rules are framed, which is in line with deontological ethics and its impact on constraints. McNamee and Fleming (2007) advocate for widespread implementation of ethics audits in sport governance to ensure that the relevant organisations (be they professional sports clubs or sports governing bodies) comply with the rules and regulations that they themselves have outlined.

From a criminological perspective, prevention (and therefore compliance that succeeds the implementation of mitigation controls) is framed through an organisational cultural lens, including the institutionalisation of corruption norms (Gabbioneta et al., 2013) leading to increased propensity for corrupt behaviour in line with social bonding theory (Gottschalk, 2010). This affects the mitigation controls put in place as perceptions of what classifies as corruption – something that varies dramatically across time and culture (Rose, 2017) – will inevitably affect the preventative compliance procedures established.

Despite the breadth of corruption literature, the fundamental tenants of anti-corruption are focused, with key areas around accountability, monitoring and control, and enforcement (Philippou, 2019), as shown in Figure 5. Therefore, it is the policies and procedures that form the basis for these areas that make up the compliance requirements across industries. However, as discussed in the next section, sport is an unusual industry and therefore those fundamental areas of compliance are not necessarily visible despite remaining applicable.

Figure 5: Anti-corruption framework (adapted from Philippou (2019))



Applying compliance from other industries to sport

There is much debate around whether sport is a special industry in itself. Some researchers have argued that sport governing bodies should be treated as corporations (Barker, 2013; Szymanski & Kuypers, 2000). A. Smith and Stewart (2010) analysed the individual facets of sport and concluded that these were diminishing over time so that sport was becoming less “special”, in line with the growing commercialisation in the sector. This, alongside legal spaces provided to the sports sector via the concept of autonomy (Geeraert et al., 2015), has allowed sport to disassociate itself from traditional corporate governance as applied to

other industries with similarly sized organisations. This includes sports' specialised legal entity for legal resolution of commercial disputes, the Court of Arbitration for Sport (CAS), which further allows the sport industry to operate outside the sphere of global corporate governance.

This does not, however, mean that the current system of autonomy in sport is the ideal framework from a good governance perspective, and so it follows that there is a lot that sport can learn from other industries, whereby robust anti-corruption controls and frameworks can potentially diminish the slew of corruption scandals that constantly befall the industry, particularly with larger sports.

Attempting to redress this paucity of controls, much of the sport compliance literature models itself on other industries which are more heavily regulated, such as that of the financial sector. Examples of this can be seen in sport governance literature (Alm, 2019; Geeraert et al., 2013), the sport anti-match-fixing literature (Forrest & McHale, 2019), and the sport anti-corruption literature (Philippou, 2019). An exception to this rule is the sport accountability literature, which is predominantly based on the political literature (Pielke, 2013).

This brings us to anti-corruption controls literature, of which there is little. Internal controls, the basis of external monitoring services such as audit, are often based on the premise of prevention and monitoring – the latter also forming the basis of compliance. In sport, given the principle of autonomy (Serby, 2017), controls are all geared towards sport specific issues, such as bidding to host sport mega events, and these are often used as illustrations in the debate around sports' differences to other industries. However, this argument is based on a misunderstanding of both internal controls and compliance. Bidding to host sport mega events, for example, is not unlike bidding processes in both public and private sector organisations for anything from procurement services to research projects, albeit at a slightly larger scale than you would find outside large public sector infrastructure projects.

This brings us back to anti-corruption controls in sport. As modelled in Gardiner's (2018) core of certainty (the inner aspect of sport-related corruption, surrounded by a penumbra of uncertainty), financial corruption and serious doping are often characterised as illegality, while the penumbra of uncertainty is often characterised as cheating. This creates a schism between types of corruption based on 'seriousness', and therefore creates a tiered system

for internal controls and compliance.

Multiple methods of internal control can be applied to sport (Philippou, 2022b). Creating an internal compliance culture from benchmarking organisations (Chappelet & Mrkonjic, 2013a; Geeraert, 2016) requires sport organisations to be held accountable for their actions, something that has traditionally not been the case (Pielke, 2013). To improve on this dominant culture that deems accountability unnecessary (created as a result of the history of autonomy (Chappelet, 2016a)), researchers have suggested guidance provisions (Pedersen, 2016) and best practice codes (Michie & Oughton, 2005) to facilitate change within the sector. Other specific internal controls suggested by researchers include those targeted at funding (by looking at both revenue and expenses (Ionescu, 2015; Pielke, 2016)) or improving disclosure requirements around the likes of directors' wages, procurement, and bidding (Maennig, 2016; Menary, 2016).

Each of the above-mentioned internal controls support a particular element of an overall compliance framework, but do not necessarily address anti-corruption. Research by Philippou and Hines (2021) showed that while internal controls existed in varying degrees across a range of international sport governing bodies, most focus on general governance and there were very few policies and procedures in place specifically addressing anti-corruption risk in sport. Where those policies did exist, there was no clear consistent manual or handbook which addressed these issues, and policies were found across a variety of documents including codes of ethics, constitutional documents, and stand-alone webpages.

However, ISGBs have improved in their work in this area, including issuance of compliance handbooks (see, for example, FIFA, 2020b). While a number of compliance experts were critical of what they perceived to be minimum mitigation requirements for anti-corruption and other potential financial crimes covered in the handbook, this publication did represent a first in sport governing body acknowledgement of the need for compliance by both federations and clubs of a sport.

Implementing lessons learnt in financial crime compliance from the finance industry to one, like sport, that celebrates its specificity requires an acknowledgement of differing frameworks in order to cover all aspects of anti-corruption. Corruption in sport can be found in multiple guises, including doping, fraud, embezzlement, and bid rigging (Brooks et al., 2013) and therefore controls required in each instance will vary. Added to this, the sport

industry is made up of multiple organisations – governing bodies, regional federations, professional clubs, and grassroots entities, at both youth and adult levels, and spanning the breadth of professionalism from strictly amateur to full commercialisation.

Therefore, a number of frameworks through which internal controls in sports can be implemented must be considered while learning from other industries since, as previously covered, accountability serves to underpin a strong section of compliance ideals. Grant and Keohane (2005a) provide an accountability framework from a political science perspective, addressing seven distinct mechanisms including hierarchical accountability (power over employees), supervisory accountability (organisational oversight from external or internal members) and fiscal accountability (financial monitoring). Pielke (2013) uses this framework to evaluate one international sport governing body, FIFA, while it was undergoing reform following the first of multiple subsequent corruption scandals involving governance officials. The evaluation concluded that most measures of accountability were not present in the organisation, and that reforming the culture to the extent that accountability became the norm would be very difficult. Since the publication of this paper, FIFA has undergone both further scandals (Bensinger, 2019; Blake & Calvert, 2015; Conn, 2018) and reform (Philippou & Hines, 2021).

Focusing controls on accountability therefore requires further breakdown. Hierarchical and supervisory accountability concerns can be mitigated by imposing simple corporate governance measures, and this is something that has been advocated by both researchers (Alm, 2019; Geeraert et al., 2014) and governments (Australian Sports Commission, 2020; Sport England & UK Sport, 2021; Sport New Zealand, 2009). Measures in question include segregation of duties, transparent role allocation, and the inclusion of independent non-executive directors with power on the board. Conceptualising contextual concerns within sport corruption integrates dimensions such as rationalisation and abuse of power (Kihl, 2018b) which explains why, while these measures in themselves are not directly linked to anti-corruption, the effects of better governance improve the likelihood of corruption mitigation.

Adaptation of compliance controls in both politics and financial services, such as registers of interests, could be adopted to mitigate aspects of abuse of power that bleed over into the fiscal accountability sectors (Philippou, 2022a), or enhanced due diligence embedded to

enable transparency (Chappelet, 2011).

Anti-corruption compliance, however, falls into the region of fiscal accountability, characterised by the existence of, for example, funding audit trails from funder to recipient spending (Grant & Keohane, 2005a). The anti-corruption framework (Philippou, 2019) set out in Figure 5, splits requirements into three – clarifying concepts (defining financial or other corruption within an organisation’s acceptable limits), assessing risk factors (including the culture of an organisation), and assessing governance factors (including monitoring and enforcement). It is the latter where compliance requirements necessitate internal anti-corruption controls be put in place.

The exact nature of these anti-corruption internal controls (in relation to the core of certainty per Gardiner’s (2018) model of sport corruption), can be further split according to framework (Philippou, 2019) tiers. Per the framework, assessing governance could be split into three distinct sections: accountability (linking both to Pielke (2013) and political economics corruption literature (Nichols, 2012; Rose-Ackerman, 1999)), monitoring and control (linked to the accounting literature (Cooper & Johnston, 2012; Schantl & Wagenhofer, 2021) and particularly the deontological strands of ethics (McNamee, 1998; Philippou, 2022b)), and enforcement (aligned with crime control in relation to governance (Croall, 2004) and the use of punishing breaches as a deterrent (Jain, 2001)).

Monitoring and control can take a number of forms, including resource control (Lipicer & Lajh, 2013), ethics audits (McNamee & Fleming, 2007), and compliance functions (Philippou & Hines, 2021). A key aspect of monitoring and control within compliance is that of whistleblowing (ACFE, 2016) and its effects on encouraging reporting of misdemeanours in sport organisations (Cottrell & Erickson, 2018). However, whistleblowing is only successful if confidentiality and safety is enveloped in the policy and /or hotline (Maennig, 2017), as otherwise consequences include lack of relevant information as well as repercussions on whistleblowers (Mersiades, 2018).

Theoretical bases for monitoring and control include corporate governance stalwart agency theory (Mason et al., 2006), whereby the separation between owners and those in charge of the day-to-day running of organisations creates an environment ripe for personal motivations to overcome what’s best for the organisation’s ownership. In the case of most industries, owners are shareholders, but, in the case of sport, these are often a variety of

stakeholders including athletes and fans, which is why stakeholder theory is also often cited (Ferkins & Shilbury, 2015).

Self-regulation is, at its core, a major issue afflicting sport. Social networks affect anti-corruption efforts (Kihl, 2018b), especially as networks are the dominant methods in much of decision-making, be that around players or staff (Bond et al., 2019; Parnell, Bond, Widdop, & Cockayne, 2021). Thus, allowing for monitoring (and indeed hierarchical accountability (Pielke, 2013)) ensures that, as one research participant was quoted as saying, those with power or decision-making abilities don't "mark their own homework" (Philippou, 2022a, p. 10).

The importance of vetting contracts or projects linked to both bids for sport mega events and procurement services is similar to compliance issues faced in politics. Although there is ample literature addressing the strong link between sport and politics across a number of issues (Chadwick et al., 2018), this can also have a positive effect in encouraging recognition of the need for regulation (Thorpe, 2014). For example, in the UK, the importance of football to a large number of "swing voter" communities led to a government-commissioned fan led review of football governance (T. Crouch, 2021), and the government response to it (DCMS, 2022) led to steps taken to enact an independent regulator covering football club finances in light of widespread financial problems (Philippou & Maguire, 2022).

Enacting specific policies around procurement and bidding processes in sport thus requires accountability in relation to both the control function and any relevant decision-making. Financial services and public sector institutions tend to have ingrained controls around these processes, where independence and accountability form key ingredients. In contrast, sport is often opaque in its procurement policies (Tighe & Rowan, 2020), although policies for the mitigation of conflict of interest have been proposed (Philippou, 2022a). Other suggestions include the integration of diverse stakeholders into the management and control functions and decision-making of large organisations, in an attempt to ensure accountability (Mason et al., 2006).

Specific policies against conflicts of interest include registers (similar to those held in financial services and many public sector entities worldwide), particularly with regards to close parties, given the commonly-accepted nepotism in sport combined with the lack of controls around conflicts of interest (Carpenter, 2016). Alongside this, there needs to be

reconciliations between said registers and decisions taken at meetings to ensure that anyone with a conflict of interest, whether actual or potential, is excluded from the decision-making process, something aligned with best practice policies in industry. Some of the networks that could potentially form part of the corruption environment (Kihl, 2018b) include “suppliers, other commercial partners and interested parties... particularly for media rights, events and sponsorship” (IFAF, 2017b).

Other areas where registers have been recommended by those working within financial services’ sport anti-corruption include around gifts and entertainment (Philippou, 2022a). Examples of good practice include gift registers at FIFA (2020e), specific policies around the need for such gifts and entertainment to have a nominal, symbolic, or trivial value, such as those found in governing bodies of various sports (FIH, 2012; IIHF, 2014a; UCI, n.d.), or for maximum currency values to be specified (ICC, 2014a; IFAF, 2017b), in line with policies found in financial services. This need for robust controls around gifts and entertainment is complicated by varied cultural norms (Pitt & Abratt, 1986), particularly in countries where offence may be taken should gifts or entertainments be declined (Steidlmeier, 1999).

A common compliance area relating to gifts and entertainment specifically focuses on not allowing cash to exchange hands, aligning with internal controls and best auditing practice, as well as an increasingly loaded idea of cash payment limitations proposed by various governments (Passas, 2018). While this is often acknowledged at sport governing body level (FIA, 2017b; ICC, 2014a; ITF, 2012), robust controls in this area are far less likely to be found at club level (Manoli et al., 2016), leaving these entities open to corruption abuse.

Furthermore, pressure on compliance officials can actually lead to inconsistency of sanctioning application and lack of faith in the system (Bolton & Rosselli, 2017).

Corruption around sponsorships is also a concern, and there have been many allegations and corruption scandals linked to this (Schlabach, 2019; Smit, 2006). The increased acknowledgement that exposure in relation to sport corruption is a result of consumer pressure and negative perceptions by potential audiences has led to increased controls implemented in the industry. Gorse (2013) developed a framework for sporting transgression sponsor responses, which included withdrawal (either immediate or at the end of the contract), remaining supportive of the entity (and either taking a stance negotiating terms or mitigating), or renegotiating the contract. Roberts et al. (2018)

conducted research into corruption mitigation by sponsored entities, indicating that sponsor decision-making is very case-specific, although the theme of growing challenges and consumer pressure was evident. This was also in line with Kulczycki and Koenigstorfer (2016) where failed host population attitudes towards sponsors were negatively impacted by perceived corruption of the event governing body.

More in line with on-field corruption (Masters, 2015), leaked insider information is a form of corruption often contended with in sport. The literature on match-fixing is growing (Forrest & McHale, 2019; Haberfeld & Sheehan, 2013; Hill, 2016), and the propensity to elicit insider information for gambling-linked corruption is common across sports (Hawkins, 2012; Manoli & Antonopoulos, 2015). It has been argued that privileged information leaks relate to a variety of motivations by the insiders, including identity prestige and member appreciation (Onwumechili, 2018). Mitigating against this form of corruption requires controls on access to information, and rules around, for example, the use of technology for those with access to privileged information prior to matches.

While controls form the basis of corruption prevention, enforcement ensures that compliance with said controls is acted upon. Enforcement of management and anti-corruption controls in the likes of financial industries are often managed by regulators (such as the FCA in the UK or the SEC in the US). In sport, the regulator for each sport is the governing body itself. This can present problems when it is the designated governing body that needs to be regulated, in breach of its own controls, such as has been the case in a number of football governing bodies (Conn, 2018; Tighe & Rowan, 2020).

Enforcement strategies (Croall, 2004) are not the only approaches to compliance, with other theoretical approaches encouraging reform (Chadwick et al., 2018). R. B. Mitchell et al. (1999) proposed a number of strategies to encourage compliance in athletes and other individual stakeholders, covering punitive, remunerative, preventive, narrative, cognitive, and normative strategies. Some of these have become increasingly popular in financial services regulatory efforts, such as the remunerative strategy adopted by regulators in the US (Palma & Franklin, 2021).

Overall, the need for compliance across both governing bodies and individual sporting clubs remains. There are also calls for consistency in application of compliance in sporting entities (Pfleegor, Soebbing, & Seifried, 2019). Organisations are often driven by the economic and

reputational damage emanating from corruption. Soebbing and Walker (2018) call for an interdisciplinary case study approach to methodological perspectives of corruption's impact on economics, finance, and reputation.

Applying anti-corruption strategies in sport to other industries

So far we have discussed compliance primarily from corporate governance and internal management controls perspectives, both of which relate mainly to financial anti-corruption efforts from an employee perspective. In sport governance and sport corruption literature, anti-corruption often concentrates on on-field corruption (Masters, 2015). Regulation and sanctioning of on-field corruption can relate to match-fixing and doping, with sanctioning curtailed by the self-regulation system law enshrines for sport (Serby, 2017).

What makes on-field corruption interesting to the compliance discussion is that it is precisely what makes sports unique as an industry and, although organisations within this industry have commercialised to a degree that sport is no longer as unique an industry as it once was (A. Smith & Stewart, 2010), it still has unique environments from corporate governance perspectives, and thus enables it to act as an original industry from which others can also learn. This ensures that not only can sport compliance learn from public sector and financial services industries, but that those industries can also learn from sport.

Reform in the sports sector has been slow, particularly as a result of the need to change often ingrained cultures of corruption and nepotism across all levels and multiple sports. Altering culture is a slow process but an important one, as organisational culture is a key risk of corruption (Button et al., 2018) as socialisation and contextualisation of ethical norms (Ashforth & Anand, 2003; Steidlmeier, 1999) combine to increase the propensity for corruption. Cultural norms become ingrained in the organisations' own principles, further propagating the potential for corruption to occur. This may take the form of financial or on-field corruption.

As previously covered, reform has, nevertheless, occurred across a number of sport governing bodies (Philippou & Hines, 2021) and clubs (Philippou, 2022a). The ability to reform despite deep-rooted corruption within some of these organisations (Sugden & Tomlinson, 2017) can be contextualised as a roadmap to reform in the face of cultural

adversity, something that industries outside of sport can learn from, despite the deep-rooted historical significance of pre-existing governance structures affecting reform (Krieger, 2019).

Another area where sport is at the forefront of anti-corruption is in its agreements with local and global law enforcement, including in sport mega events within the context of safety (Ludvigsen, 2018). Cooperation with local law enforcement is a mitigant for corruption and enables compliance with the anti-corruption framework (Philippou, 2019) in the context of enforcement through the use of social networks in the fight against corruption (Kihl, 2018b). In practice, this includes the likes of UEFA partnering with the UN Office for Drugs and Crime (UEFA, 2021).

This cooperation with external entities and third parties in the anti-corruption compliance arena is not limited to law enforcement. For example, we have seen a number of both clubs and sport governing bodies engage professional services firms that deliver data analysis in partnership with these organisations to ensure corruption mitigation (Stats Perform, 2022). While non-sport industries also partner with external providers for compliance services and data collection, the extent of data access and usage in sport is technologically advanced, and therefore something others can learn from.

An anti-corruption and compliance area of increasing importance in, particularly, the financial services industry as well as sport, is that of greenwashing (Boykoff & Mascarenhas, 2016; De Silva Lokuwaduge & De Silva, 2022). While this is a relatively new area for most industries, the conceptual similarity between greenwashing and sportswashing cannot be ignored. The latter is a concept (and word) that has been around in sport for a long time (Jiménez-Martínez & Skey, 2018).

Controls in place to mitigate for the issues arising from sportswashing, including human rights violations and corruption, are specifically designed around reputational risk, something most industries can be exposed to. Therefore, implementing internal controls specifically designed to prevent risks intrinsically linked with sportswashing, including, for example, owners' and directors' tests in leagues for ownership of clubs.

There has also been much concern raised in both theoretical undertakings (Alnasaa et al., 2022) and policy discussions (FCA, 2022), around the lack of regulation for relatively new

products, non-fungible tokens (NFTs). Crypto assets have sprouted throughout marketing campaigns across global industries, but in sport they are found in both sponsors and club/sport governing body marketing policies. Given the complexity of regulation (Salami, 2020), this presents a relatively new area for increased corruption risk, with sport at the forefront of engagement with crypto assets. This creates a further area where sport anti-corruption compliance is potentially ahead of other industries and therefore can set a blueprint for others to follow.

Conclusion

Overall, the sport industry is generally amateurish in its approach to compliance and anti-corruption, but also a fast responder to commercialisation opportunities and thus at the forefront of technological change which, in turn, enables it to lead in some anti-corruption areas for other industries to follow.

There is much scope for further research in the anti-corruption compliance sphere, particularly with regards new markets such as crypto assets and their effects on both financials and corruption, but also of the slow cultural shift towards anti-corruption compliance as part of standard sport industry internal controls.

Far more empirical research is required in the anti-corruption compliance sphere, as argued both in this article and seen throughout this book. Both quantitative (to ascertain patterns of behaviour and provide overviews of anti-corruption compliance in sport and beyond) and qualitative (to provide a deeper understanding of why there is a continuance of perpetuating and obstructing anti-corruption compliance in sport and other industries) research is needed to bolster anti-corruption compliance literature.

Conclusion

This thesis bridges the gap between existing interdisciplinary literature on corruption and its ability to inform the ABC sphere, as applied to the case of sport governance, focusing on SGBs and ISGBs.

The specific research question addressed in this compilation thesis is “Why are ABC policies of ISGBs not in line with professional service industries – and what do forensic accountants and sport experts believe would help sport governing bodies mitigate corruption?”, looking at the issue through an anti-corruption and business compliance lens.

In answering the primary research question, the following secondary research questions are also addressed:

- Why are best practice anti-bribery corporate governance policies of ISGBs not readily available and widely implemented?
- How can ISGB policies be evaluated?
- What determines ISGBs’ ABC policies?
- Can ABC literature enhance ethical climate theory through explaining some of the weaknesses in ISGB policies?

Overall, the papers informed the literature around anti-corruption in sport through various foci as set out in the introduction and structured in line with Figure 1. Perhaps unsurprisingly, the answer to the research question “Why are ABC policies of ISGBs not in line with professional service industries – and what do forensic accountants and sport experts believe would help sport governing bodies mitigate corruption?” is a complicated one, touching on criminology, ethics, and organisational theory, amongst others. The findings of the papers that comprised this thesis and contributed to answering the main research question posed are briefly summarised below.

Paper (Chapter) 1 produced a theoretical anti-bribery framework informed by interdisciplinary research in line with conceptual framework ideals (Miles, Huberman, & Saldaña, 2020) to allow evaluation of ISGB policies in line with the secondary research question: “How can ISGB policies be evaluated?”. The framework focuses on three

elements: clarifying concepts, assessing risk factors, and assessing governance, and can be applied in critical assessment of bribery and for sport governance ABC initiatives.

Using the framework developed in Chapter 1, paper 2's findings highlight that the best practice anti-bribery corporate governance policies of ISGBs are not readily available and implemented. However, the comparison between 2017 and 2020 shows an improvement in ABC policies in some ISGBs over the timeframe analysed. The implications are a need for sharing best practice in this area of governance, and providing global guidance on ABC policies for ISGBs to ensure integrity in the sector.

The findings of Chapter 2 therefore illustrate the controls environment within sport, allowing for Chapters 3 and 4 to probe the two secondary research questions on policies: "Why are best practice anti-bribery corporate governance policies of ISGBs not readily available and implemented?" and "What determines ISGBs' ABC?" The results showed a consistency in perception with regards to the main issues and areas of concern for national and international sport governing bodies involved in organising sport mega-events, and policies required for a robust anti-bribery and corruption programmes within sport governing bodies, such as documenting audit trails for expenses and limiting the use of cash in financial transactions. A number of suggestions for addressing these through specific policies for implementation are set out in Table 12 in Chapter 3.

The suggested internal control ABC policies highlighted in Chapters 3 and 4 hold multiple implications for ethical organisational climates. Thus, Chapter 4 also addresses the final secondary research question "Can ABC literature enhance ethical climate theory through explaining some of the weaknesses in ISGB policies?", going on to detail ways in which it did this.

Finally, Chapter 5 discusses the issues highlighted in the thesis, showing how the sport industry is generally amateurish in its approach to compliance and anti-corruption, but also a fast responder to commercialisation opportunities and thus at the forefront of technological change which, in turn, enables it to lead in some anti-corruption areas for other industries to follow. So, although ABC policies of ISGBs are not in line with professional service industries, sport does have something to offer the anti-corruption compliance sphere too.

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Appendices

1. Dissemination

Publications:

- Towards a unified framework for anti-bribery in sport governance, *International Journal of Disclosure and Governance*, 2019
- Anti-Bribery and Corruption Policies in International Sports Governing Bodies, *Frontiers in Sports and Active Living*, 2021
- Anti-bribery and corruption in sport mega-events: stakeholder perspectives, *Sport in Society*, 2022

Conference presentations:

- 'Effective remedies to the problem of safeguarding failures in sport and its links to poor governance, Safe Sport International conference: Safeguarding Knowledge to Practice, 3 April 2022
- 'Anti-bribery and corruption in football', The Football Collective conference, Sheffield, 28 November 2019
- 'Corporate governance anti-bribery policies for International Sports Governing Bodies', Sport & EU conference, 4 July 2018
- 'An Anti-bribery and corruption framework for International Sports Governing Bodies, Portsmouth Business School Research & Innovation Centre, University of Portsmouth, 11 June 2018
- 'Corporate governance applications in minimising financial corruption within International Sports Governing Bodies', Portsmouth Business School Research & Innovation Centre, University of Portsmouth, 19 June 2017

Other presentations/ seminars:

- 'The Year of Sportswashing', online panel event: Sports & Society Dialogues | Sports Law and Policy Centre, 21 April 2022
- 'Governance and Ownership issues in Football', Economic Crime Series webinar: panel event, 28 April 2021
- 'International Anti-Bribery and Corruption: Emerging themes and contemporary challenges in law and policy', panel event, Portsmouth Law School, 4 December 2019
- 'Anti-Bribery and Corruption policies for International Sport Governing Bodies: forensic practitioner and anti-corruption officer perspectives', Accounting and Financial Management seminar series, 13 November 2019
- 'Anti-Bribery and Corruption Policies in Sport Governing Bodies', Birkbeck Sport Business Centre Public Seminar Series, 29 April 2019

2. Ethical clearance

The research has been given ethical clearance through the University of Portsmouth's ethical procedures as follows:

- Paper 1: 8DCE-56AA-8E40-1155-AF3E-58D9-16DD-C4D0
- Paper 2: 6760-B8AD-1F66-CC2B-43B9-546F-3430-5D57
- Papers 3 and 4: E497

30 April 2018

Christina Philippou
Senior Lecturer
Faculty of Business and Law

Dear Christina

| | |
|------------------------------------|--|
| Study Title: | Anti-bribery and Corruption policies in International Sports Governing Bodies |
| Ethics Committee reference: | E497 |

BAL Faculty Ethics Committee thanks you for your revised application and is happy to confirm that we can now grant a favourable ethical opinion (FEO). The FEO comes with two recommendations we would like you to consider.

1) Consent form point 3 now appears rather complex and, we think, tries to cover too many separate things in one tick-box point. We recommend that this point is broken up, in order to make things clearer for participants.

2) Your information sheet, point 12, still says that data will be stored on a password-protected laptop. If this is genuinely necessary at all, it should be made clear on the information sheet that this is only for very short-term storage and the data will be transferred to more secure media as soon as possible. We recommend that you refer to the section on the University Library's new page on research data management at <https://library.port.ac.uk/researchdata.html> on how you should, and should not store research data, with a view to conforming to what is stated therein.

Good luck with your research.

Yours sincerely,

BAL Faculty Ethics Ctte

The favourable opinion of the EC does not grant permission or approval to undertake the research. Management permission or approval must be obtained from any host organisation, including University of Portsmouth, prior to the start of the study.

Summary of any ethical considerations:

-

Documents reviewed

The documents reviewed by Peter Scott [LCM] + BaL Ethics Committee

| Document | Date | Version No. |
|----------------------------------|------------|-------------|
| Application Form | 08/03/2018 | 1 |
| Invitation Letter | 08/03/2018 | 1 |
| Consent form | 08/03/2018 | 1 |
| Participant information sheet | 08/03/2018 | 1 |
| Interview Questions / Topic List | 08/03/2018 | 1 |
| Script for Oral Consent | 08/03/2018 | 1 |
| Risk Assessment Form(s) | 08/03/2018 | 1 |
| Application Form | 18/04/18 | 2 |
| Consent form | 18/04/18 | 2 |
| Participant information sheet | 18/04/18 | 2 |

Statement of compliance

The Committee is constituted in accordance with the Governance Arrangements set out by the University of Portsmouth.

After ethical review

Reporting and other requirements

The attached document acts as a reminder that research should be conducted with integrity and gives detailed guidance on reporting requirements for studies with a favourable opinion, including:

- Notifying substantial amendments
- Notification of serious breaches of the protocol
- Progress reports
- Notifying the end of the study

Feedback

You are invited to give your view of the service that you have received from the Faculty Ethics Committee. If you wish to make your views known please contact the administrator, Christopher Martin.

Please quote this number on all correspondence: E497

Yours sincerely and wishing you every success in your research



Chair

Email:

Enclosures: *"After ethical review – guidance for researchers"*

Copy to: Tony Hines

After ethical review – guidance for researchers

This document sets out important guidance for researchers with a favourable opinion from a University of Portsmouth Ethics Committee. Please read the guidance carefully. A failure to follow the guidance could lead to the committee reviewing and possibly revoking its opinion on the research.

It is assumed that the research will commence within 3 months of the date of the favourable ethical opinion or the start date stated in the application, whichever is the latest.

The research must not commence until the researcher has obtained any necessary management permissions or approvals – this is particularly pertinent in cases of research hosted by external organisations. The appropriate head of department should be aware of a member of staff's research plans.

If it is proposed to extend the duration of the study beyond that stated in the application, the Ethics Committee must be informed.

If the research extends beyond a year then an annual progress report must be submitted to the Ethics Committee.

When the study has been completed the Ethics Committee must be notified.

Any proposed substantial amendments must be submitted to the Ethics Committee for review. A substantial amendment is any amendment to the terms of the application for ethical review, or to the protocol or other supporting documentation approved by the Committee that is likely to affect to a significant degree:

- (a) the safety or physical or mental integrity of participants
- (b) the scientific value of the study
- (c) the conduct or management of the study.

A substantial amendment should not be implemented until a favourable ethical opinion has been given by the Committee.

Researchers are reminded of the University's commitments as stated in the [Concordat to Support Research Integrity](#) viz:

- maintaining the highest standards of rigour and integrity in all aspects of research
- ensuring that research is conducted according to appropriate ethical, legal and professional frameworks, obligations and standards
- supporting a research environment that is underpinned by a culture of integrity and based on good governance, best practice and support for the development of researchers
- using transparent, robust and fair processes to deal with allegations of research misconduct should they arise
- working together to strengthen the integrity of research and to reviewing progress regularly and openly

In ensuring that it meets these commitments the University has adopted the [UKRIO Code of Practice for Research](#). Any breach of this code may be considered as misconduct and may be investigated following the University [Procedure for the Investigation of Allegations of Misconduct in Research](#).

Researchers are advised to use the [UKRIO checklist](#) as a simple guide to integrity.

3. Ethics form



Application for Ethics Review – Staff and Postgraduate Students

1. Study Title and Key Dates

| 1.1 Title |
|---|
| Anti-bribery and Corruption policies in International Sports Governing Bodies (project) Split into 2 papers: 1. Forensic accountants and compliance officers' recommendations for Anti-bribery and Corruption policies in International Sports Governing Bodies |

2. Sport industry's recommendations for Anti-bribery and Corruption policies in International Sports Governing Bodies

1.2 Key Dates

Date of original submission to ethics committee: 08/03/2018

Version number of original submission: 1

Ethics Committee Reference Number: [If known](#)

Intended Start Date of Data Collection: May 2018

Expected Finish Date of Data Collection: September 2020

When resubmitting an updated application (e.g. in response to ethical review, or an application for substantial amendment):

Date of resubmission to ethics committee:

Version number of resubmitted documents:

Applicant Details

2.1 Principal Investigator

Name: Christina Philippou Title /Role /Course of study: Senior Lecturer/ PhD

Department: Accounting and Financial Management Faculty: BAL

Telephone: 023 9284 4836 Email: Christina.philippou@port.ac.uk

| | |
|--|------------|
| Has the principal investigator attended the graduate school (for students) or researcher development programme (for staff) research ethics training session? | 25/04/2017 |
|--|------------|

2.2 Supervisor (if Principal Investigator is a student)

Name: Tony Hines Title /Role:Reader

Department: Accounting and Financial Management Faculty: BAL

Telephone: 023 9284 4037 Email: tony.hines@port.ac.uk

| | |
|---|-----|
| Names and email of any other supervisors: Adam Cox adam.cox@port.ac.uk , Russell Craig Russell.craig@port.ac.uk | |
| Has the supervisor attended the researcher development programme research ethics training session? | Yes |
| 2.3 Others involved in the work/research including students and/or external collaborators (name, organisation/course, role in the project) | |
| N/A | |

Details of Peer Review

| |
|--|
| <p>Project has been peer-reviewed as part of the PhD application process and ongoing discussions with supervisors on the topic.</p> <p>This application has also been peer reviewed by Dechuan Li (dechuan.li@port.ac.uk) of the Accounting and Financial Management subject group.</p> |
|--|

Funding Details

| |
|---|
| <p>PhD fully funded by the University of Portsmouth.</p> <p>Interview costs and travel for paper 1 funded through UoP BAL internal Research Project Fund.</p> |
|---|

Sites/Locations

| |
|---|
| <p>Interviews will be carried out in business organisations or public spaces in the UK. Sites are not yet selected, but will be recruited using purposive sampling.</p> |
|---|

Insurance/indemnity Arrangements

| |
|---|
| <p>Standard University insurance cover.</p> |
|---|

Aims and Objectives/Hypothesis

7.1 Aims

The proposed research is a two-part interview-based investigation of perceptions on the anti-bribery and corruption policies currently in place in ISGBs and practical recommendations for reform for minimising corruption in ISGBs, with a view to developing best practice guidance, through:

1. Forensic accountants and compliance officers' recommendations, and
2. Sport industry's recommendations.

7.2 Primary Objective

The primary objective of the research is to develop best practice recommendations for anti-bribery and corruption policies for ISGBs.

7.3 Secondary Objective(s)

The secondary objective of the research is to develop a theoretical framework within which to evaluate private-sector anti-bribery and corruption policies.

Study Summary

8.1 Justification/Summary of Study (no more than one side)

The literature on corruption is often focused on either abuse of public office or on bribery involving at least one public sector worker. Neither of these types of corruption are directly applicable to ISGBs. This is because ISGBs are not public entities but, usually, privately incorporated associations, in which the corruption is often internal (vote-rigging, fraud, match-fixing), rather than external. One notable exception to this is in the hosting, by countries, of major sporting events such as the Olympics and the FIFA Football World Cup. For these events,

government-provided infrastructure and entertaining of ISGB members by public officials is often required, and external bribes and procurement fraud occur (Carpenter, 2016; Dorsey, 2015).

As a result of their corporate structure, ISGBs are faced with multi-jurisdictional legal and financial exposure, as well as negative reputational effects as a result of bribery and corruption.

Attempts have been made to develop benchmarking tools for use in assessing corporate governance in sport (not necessarily ISGB) organisations. The Sport For Good Governance project developed a self-assessment tool for national level sports federations (Geeraert, 2016). The Action for Good Governance in International Sport's benchmarking tool targeted the areas of transparency and public communication, the democratic process, checks and balances, and solidarity. The most comprehensive benchmarking attempt has been by (Chappelet & Mrkonjic, 2013), who composed a set of benchmarking indicators for use in measuring corruption in ISGBs and other sport governing bodies. These included organisational and reporting transparency, stakeholders' representation, the democratic (or not) process, control mechanisms, sport integrity, and solidarity.

Proposed solutions to the corporate governance problems and links to corruption faced by ISGBs include lack of provision of a best practice code, which is what this research aims to address from the forensic accounting, compliance, and sport industry perspectives.

8.2 Anticipated *Ethical* Issues

8.2.1 Confidentiality and sensitivity of information

Individuals: risks may be perceived in terms of measurement of performance and / or security of employment, should individuals choose to participate in research which is not supported by their management. This risk will be managed by ensuring that informed consent at individual level clearly sets out the voluntary nature of participation in the study and that full anonymity is ensured. Individuals may also perceive similar risks in study participation, particularly if they view the information they hold as controversial or potentially damaging to company reputation. This risk will be managed by ensuring the

anonymity of participants in any academic publication and by gaining fully informed consent for study participation.

The researcher will clarify with the interviewee in writing which persons can have access to the initial data and how the data might be used.

Participants will be informed beforehand about the nature of the study, the participants' potential role, the identity of the researcher and of the academic institutions involved, the objective of the research, and how the results will be published and used.

8.2.2 Disclosure of unsafe working practices

Although the research will be clearly positioned as exploring and understanding the anti-bribery and corruption policy recommendations, and that it is not an audit or policy inspection of either the incident or current working practices, there is a risk that during interviews, participants may disclose concerns about the legality of current working practices. If this situation is not managed appropriately, it could pose a reputational risk to the researcher and the University. To mitigate any concerns of exposure of the individual participant, the following protocol will be used to manage any disclosure of this sort, as follows:

The researcher will undertake the following actions:

To stop the participant and remind them that the interview is being recorded. Check if they want anything deleted from the transcript of the recording.

If participants continue with any disclosure, but ask for it to be "off the record", or for the researchers' information only, then the researcher will respond: "thank you for telling me about I will not use this in my research, but I am obliged to tell you to report your concerns confidentially, so that the organisation/ law enforcement [as applicable] has the opportunity to address them".

8.3 Anticipated other *Risks or Concerns*

Risks to participants: Working practices and time commitment

Whilst the proposed research would not be considered “intrusive”, it will involve the individuals committing time to the study. It is therefore important that all work should be conducted to the highest standards to ensure that full use of the data obtained can be achieved and that the research is conducted in a manner which is sympathetic to the working practices and time demands of the individual participants.

Risks to researchers/ university staff/students: Working environment

Physical risks (such as travelling alone, working late etc.) by the researcher will be managed by taking appropriate measures to fully inform university staff / family members of travel and work plans, and by making appropriate travel and accommodation arrangements to ensure safe working practices.

Reputational risks: The research is aimed at providing best practice and therefore reputational risks for the University and other organisations are not applicable. However, reputational risks for ISGBs may result if information on current practices in ISGBs is inadvertently shared with the researcher. This will be covered by protocols in section 8.2.2.

Security risks: ISGBs are private organisations (albeit receiving public funds) and therefore national security or terrorist risks are not applicable.

8.4 Medical Cover (if applicable)

N/A

Description of Method/ Protocol

The research will be conducted through interviews, utilising qualitative methods.

In the study, the primary data will be gathered from semi-structured interviews with individuals involved in forensic accounting and compliance (phase 1) and sport industry insiders (phase 2). One-to-one interviews will be expected to take approximately 45 minutes - 1 hour each. All interviews will be digitally recorded. Written notes may also be made during meetings and a written research diary will be kept.

The primary data will contribute to the objectives of the research by enabling the researcher to gather recommendations for anti-bribery and corruption policies for ISGBs (7.2).

The research is planned to utilise an abductive approach. A theoretical framework has been developed based on the existing literature on models of corruption. The framework informs the development of theoretical themes and interview questions, whilst the use of an abductive approach allows for other areas to be explored as they arise during the interviews.

A guide for the semi-structured interviews has been prepared and is attached with the ethics submission.

Compliance with Laws, Codes, Guidance, Policies and Procedures

This research will be completed in accordance with the University of Portsmouth policies on ethics and data management and in accordance with the Declaration of Helsinki and the commitments to the Concordat to Support Research Integrity.

Recruitment of Participants

11.1 Who are the Research/ Participant Population?

The study participants will be drawn from mainly European-based (but not exclusively) forensic accountants and compliance officers (phase 1) and sport industry members (phase 2). Interviews will be conducted face-to-face in the UK or via phone/Skype, and in English.

Individual participants will be recruited from a range of individuals who have an understanding of forensic accounting and/or anti-bribery and corruption compliance.

11.2 Inclusion/Exclusion Criteria

Inclusion Criteria: Forensic accounting or compliance undertaken as part of the working role of individuals in sample (phase 1)

Work with or within the sport industry (phase 2)

Exclusion Criteria: Do not fit into the criteria above or are dispute-focused forensic accountants or are without knowledge of anti-bribery and corruption (phase 1)

Do not fit into the criteria above or have/ have had no involvement in governance or legal aspects of sport and/or are have not been (or currently are) members of national or international sport governing bodies (phase 2)

11.3 Number of participants (include rationale for sample size)

The sample size used in qualitative research is often smaller than that used in quantitative research methods. Qualitative research methods are often concerned on meaning and focused on the “how” and “why” of a particular issue.

This research is not concerned with the evaluation of a phenomenon within a larger population or hypothesis testing. In the literature, the sample of qualitative research method is subject to debate. Saturation, defined as the point at which the data collection process no longer offers any new or relevant data, is an important factor - saturation depends on many factors and not all of them are under the researcher’s control.

Guest, Bunce, and Johnson (2006) propose that saturation often occurs around 12 participants in homogeneous groups. To ensure the saturation point is reached the researcher will go beyond the point of saturation to make sure no new major concepts emerge in the next few interviews or observations. Consequently, the researcher will aim for around 15 participants for each sample.

11.4 Recruitment Strategy (including details of any anticipated use of a gatekeeper in host organizations to arrange/distribute participant invitations)

Both published research and my own experience indicates that “cold calling” individuals to request participation in the research study is highly unlikely to be a successful recruitment technique. It is therefore planned to utilise a network of contacts across the industry (personal (from my previous role as forensic accountant at Deloitte) and those within BAL) to recruit participants. The snowball method for obtaining participants will be used after the initial recruitment, with potential interviewees who are not personally known to the researcher being asked if they are willing to have their contact details shared with the researcher prior to contact

Recruitment of individuals

Potential participants will be contacted initially by email, telephone, or letter utilising a network of contacts across the relevant industries (dependent on phase). A letter of invitation has been prepared and is attached to this application.

No payment will be offered to individuals for participation in the study.

11.5 Payments, rewards, reimbursements or compensation to participants

None will be given.

11.6 What is the process for gaining *consent* from participants?

Participants will be invited to participate in a one-to-one interview. Invitation letters, participant information sheets, and consent forms will be given out during the contact process – copies appended. Signed consent forms will be collected before each interview, which will include permission for the interview to be recorded. As all interviews will be recorded, the researcher will also remind individual participants of the study aims and seek verbal consent at the start of each interview.

Oral consent of the participant will also be recorded the oral consent of the participant as per appended Interview Guide.

11.7 Has or will consent be gained from other organisations involved (if applicable)?

N/A – information will be gained from individuals only, not from organisations.

11.8 Arrangements for translation of any documentation into another language (if applicable)?

N/A

11.9 Outline how participants can withdraw consent (if applicable), and how data collected up to this point will be handled. Also stop criteria for specific tests (if applicable)?

Participants can withdraw their consent in the following ways:

on the request of the participant – participants should be free to withdraw from the study at any time, up to the point of data analysis having taken place

on the decision of the researcher (and / or supervisor), the researcher should exercise their judgment in the event of physical or mental distress of the participants.

11.10 Outline details of re-consent or debrief (if applicable)?

N/A

Data Management

12.1 Description of data analysis

Following transcription of interviews, a qualitative, thematic analysis will be carried out using N-Vivo software. The initial analytical themes have been identified from the theoretical framework developed from the review of literature on models of corruption to develop best practice recommendations (7.2). As the researcher plans to take an abductive approach, new themes may be generated during the analysis, which will modify the initial theoretical framework. As the research is qualitative in nature, no statistical analysis of data is planned.

12.2 Where and how will data be stored?

All digital information will be downloaded and stored securely on the university N drive. Voice recordings will be transcribed and these transcriptions, plus other word processed documents, will also be stored securely on the N drive.

Hand written notes will be stored in a secure, locked location until the end of the research study, when they will be scanned and stored on the N drive. Hard copies will then be sent for secure disposal.

All data will be stored until publications (PhD thesis and academic publications, including journal articles, book chapters, and conference presentations) are finalised, and for 10 years thereafter, in line with the University data retention policy, and this will form part of the individual consent obtained from participants.

Due to the potential sensitivity of the research, it is inappropriate for data to be available for open access, but anonymised data will be stored on the university data repository at the end of the research study. Anonymised data will be further reviewed for any more redaction necessary before it is put into the University repository.

12.3 Destruction, Retention and Reuse of Data

The research data including consent forms will be retained for a minimum of 10 years in accordance with the UoP Retention Schedule for Research Data. Paper records may be scanned and originals destroyed. Departments will be responsible for retaining the data when the PI leaves the University.

12.4 Personal Data – How will confidentiality be ensured (for instance will anonymisation be used)?

Confidentiality

All individual participants will be given a specific code, which will be used in place of names to identify recordings, transcripts etc. Copies of consent forms giving both codes and identifying data will be stored in separate files on the N drive from all other data to facilitate the security of individuals.

All data will be stored securely on the university N drive, and raw data will be made available only to the researcher and PhD supervisors (Dr Tony Hines, Dr Adam Cox, and Prof. Russell Craig), together with PhD examiners on request.

Anonymisation

During transcription, all data will be anonymised to remove reference to individual and company names, products, and locations of facilities. All individual participants will be given a specific code, which will be used in place of names, to identify recordings, transcripts etc. Copies of consent forms giving both codes and identifying data will be stored in separate files on the N drive from all other data to facilitate the security of companies and individuals.

Use of verbatim quotes will only be used where this would not jeopardise the anonymity of the individual concerned.

12.5 How will organisational data (publically unavailable data) be handled (if applicable)?

N/A

12.6 How will security sensitive data be handled (if applicable)?

N/A

Publication / Impact / Dissemination Plans

Research is planned to be disseminated through academic conference presentation, academic journal publication, and any publications thereon. Research publications will be Open Access (OA).

References

Carpenter, K. (2016). Preventing corruption ahead of major sports events: Learning from the 2012 London Games. In Transparency International (Ed.), *Global Corruption Report: Sport* (pp. 372). Abingdon, Oxon: Routledge.

Chappelet, J.-L., & Mrkonjic, M. (2013). *Basic Indicators for Better Governance in International Sport (BIBGIS): An assessment tool for international sport governing bodies*.

Dorsey, J. M. (2015). Asian Football: A Cesspool of Government Interference, Struggles for Power, Corruption, and Greed. *International Journal of the History of Sport*, 32(8), 1001-1015.

Geeraert, A. (2016). Indicators and benchmarking tools for sports governance. In Transparency International (Ed.), *Global Corruption Report: Sport*. Abingdon, Oxon: Routledge.

Guest, G., Bunce, A., & Johnson, L. (2006). How Many Interviews Are Enough? An Experiment with Data Saturation and Variability. *Field Methods*, 18(1), 59.

Appendices

| Document | Date | Version No. |
|--|------------|-------------|
| Application Form | 08/03/2018 | 1 |
| Invitation Letter | 08/03/2018 | 1 |
| Participant Information Sheet(s) (list if necessary) | 08/03/2018 | N/A |
| Consent Form(s) (list if necessary) | 08/03/2018 | N/A |
| Peer / Independent Review | | |
| Supervisor Email Confirming Application | | |
| Interview Questions / Topic List | 08/03/2018 | N/A |
| Script for Oral Consent | 08/03/2018 | N/A |
| Risk Assessment Form(s) | 08/03/2018 | N/A |

Declaration by Principal Investigator and Supervisor (if applicable)

1. The information in this form is accurate to the best of my/our knowledge and belief and I/we take full responsibility for it.
2. I/we undertake to conduct the research/ work in compliance with the University of Portsmouth Ethics Policy, UUK Concordat to Support Research Integrity, the UKRIO Code of Practice and any other guidance I/we have referred to in this application.
3. If the research/ work is given a favourable opinion I/we undertake to adhere to the study protocol, the terms of the full application as approved and any conditions set out by the Ethics Committee in giving its favourable opinion.
4. I/we undertake to notify the Ethics Committee of substantial amendments to the protocol or the terms of the approved application, and to seek a favourable opinion before implementing the

amendment.

5. I/we undertake to submit annual progress reports (if the study is of more than a year's duration) setting out the progress of the research/ work, as required by the Ethics Committee.

6. I/we undertake to inform the Ethics Committee when the study is complete and provide a declaration accordingly.

7. I/we am/are aware of my/our responsibility to be up to date and comply with the requirements of the law and relevant guidelines relating to security and confidentiality of personal data, including the need to register, when necessary, with the appropriate Data Protection Officer. I/we understand that I/we am/are not permitted to disclose identifiable data to third parties unless the disclosure has the consent of the data subject.

8. I/we undertake to comply with the University of Portsmouth Data Management Policy.

9. I/we understand that records/data may be subject to inspection by internal and external bodies for audit purposes if required.

10. I/we understand that any personal data in this application will be held by the Ethics Committee, its Administrator and its operational managers and that this will be managed according to the principles established in the Data Protection Act 1998 (and after May 2018, the General Data Protection Regulation).

11. I understand that the information contained in this application, any supporting documentation and all correspondence with the Ethics Committee and its Administrator relating to the application:

Will be held by the Ethics Committee until at least 10 years after the end of the study

Will be subject to the provisions of the Freedom of Information Acts and may be disclosed in response to requests made under the Acts except where statutory exemptions apply.

May be sent by email or other electronic distribution to Ethics Committee members.

I/we understand that the favourable opinion of an ethics committee does not grant permission or approval to undertake the research/ work. Management permission or approval must be obtained from any host organisation, including the University of Portsmouth or supervisor, prior to the start of the study.

Principal Investigator...



Date...22/03/2018.....

Supervisor (if applicable).....

Date.....

Faculty of Business and Law,
University of Portsmouth,
Portland Building, Portland Street,
Portsmouth, PO1 3AH.

Andrew.wood@port.ac.uk

Participant Code :

CONSENT FORM

Title of Project: Anti-bribery and Corruption policies in International Sports Governing Bodies

Name and Contact Details of Researcher(s): Christina Philippou Christina.philippou@port.ac.uk 023 9284 4836

Name and Contact Details of Supervisor: Tony Hines Tony.hines@port.ac.uk 023 9284 4037

University Data Protection Officer: Samantha Hill, 023 9284 3642 or data-protection@port.ac.uk

Please
initial box

Ethics Committee Reference Number:

I confirm that I have read and understood the information sheet dated 08/03/2018 (version 1)

for the above study. I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.

I understand that my participation is voluntary and that I am free to withdraw at any time prior to the time of results being analysed without giving any reason.

I understand that data collected during this study will be retained in accordance with the University's data retention policy and *could* also be requested by UK regulatory authorities, such as UK Sport

I understand that, should I wish to receive further information about the results of the study, my details will be securely and separately stored.

I understand that the results of this study may be published and / or presented at meetings or academic conferences. I give my permission for my anonymous data, which does not identify me, to be disseminated in this way.

I agree to the data I contribute being retained for any future research that has been given a favourable opinion by a Research Ethics Committee.

I agree to take part in the above study.

Name of Participant:

Date:

Signature:

Name of Person taking Consent:

Date:

Signature:

Procedures entailing some risk to the person or privacy of the participant

I consent for my interview to be audio recorded. The recording will be transcribed and analysed for the purposes of the research, and be stored securely on the university drive.

I consent to verbatim quotes being used in publications; I will not be named but I understand that there is a risk that I could be identified.

Limitations to Confidentiality

I understand that whatever I say in the interview is confidential unless I tell the researcher that I or someone else is in immediate danger of serious harm, or the researcher sees or is told about something that is likely to cause serious harm. If that happens, the researcher will raise this with me during the interview and tell me about what could happen if I continue to talk about it and explore how I would prefer to deal with the situation. The researcher will encourage me to seek support from my organisation or law enforcement to help me make the situation safer. If the researcher feels unsure that I will go and get support, they will talk to me about what they need to do and what might happen next. In an extreme case where a child is at serious risk, and I choose not to seek help/advice the researcher has a duty to disclose this to the relevant agencies.³

I understand that should I disclose any concerns with regard to my own, or others' professional practice in the course of the interview, the researcher might be duty bound to refer the matter to relevant agencies.

I understand that should I disclose possible criminal offences that have not been investigated or prosecuted, in the course of the interview, the researcher may report the matter(s) to relevant agencies.

Dissemination of Results

I would like to receive further information about the results of the study.

Note: When completed, one copy to be given to the participant, one copy to be retained in the study file

³ Adapted from <http://www.socresonline.org.uk/19/1/2.html>

Faculty of Business and Law,
University of Portsmouth,
Portland Building, Portland Street,
Portsmouth, PO1 3AH.

Andrew.wood@port.ac.uk

PARTICIPANT INFORMATION SHEET

Title of Project: Anti-bribery and Corruption policies in International Sports Governing Bodies

Name and Contact Details of Researcher(s):

Christina Philippou Christina.philippou@port.ac.uk +44 (0)23 9284 4836

Name and Contact Details of Supervisor: Tony Hines Tony.hines@port.ac.uk +44 (0)23 9284 4037

Ethics Committee Reference Number:

1. Invitation

I would like to invite you to take part in my research study. Joining the study is entirely up to you, before you decide I would like you to understand why the research is being done and what it would involve for you. I will go through this information sheet with you to help you decide whether or not you would like to take part and answer any questions you may have. I would suggest this should take about 10 minutes. Please feel free to talk to others about the study if you wish. Do ask if anything is unclear.

I am a researcher from the university of Portsmouth, based in the accounting and financial management subject group.

2. Study Summary

This study is concerned with anti-bribery and corruption policies for international sports governing bodies (ISGBs) which is important because of the lack of universal guidance. We are seeking participants who should be working in the areas of forensic accounting or compliance [OR with or within the sport industry (phase 2 – to be deleted as appropriate)]. Participation in the research would require you to attend a one-to-one interview and take approximately 1 hour of your time.

3. What is the purpose of the study?

The proposed research is an interview-based investigation of perceptions from within the forensic accounting and compliance industry [OR from within or working with the sport industry (phase 2)] on the policies currently in place in ISGBs and practical recommendations for reform for minimising corruption in ISGBs, from a corruption theory perspective.

4. Why have I been invited?

You are identified as a possible key contributor in the present research due to your knowledge of forensic accounting and/or anti-bribery compliance [OR sport industry (phase 2)].

5. Do I have to take part?

No, taking part in this research is entirely voluntary. It is up to you to decide if you want to volunteer for the study. We will describe the study in this information sheet. If you agree to take part, we will then ask you to sign the attached consent form, dated 08/03/2018, version number, 1.

6. What will happen to me if I take part?

You will take part in an individual interview to express your personal experience and views on this subject matter. A list of questions will be asked to the interviewees, and the questions might be changed slightly from one interview to another depending on the response of the interviewees. The interviews will be audio recorded, and the interviews might take up to an hour. I may request extra time to discuss more issues if required.

The consent form emphasises that the information might be shared with authorised people for academic purposes. Collected data (recorded interviews) will be transferred to a computer. All computer files will be password-protected and the recorded interviews will be immediately erased from the recording device. The consent form will also include that the information collected will be saved securely as it might be needed for future academic publications (PhD thesis, journal articles, book chapters, conference presentations).

Neither you nor any other participant will be identified by name or job title in these publications and none of the responses you provide will be reported in a form that can be used to identify you.

7. Expenses and payments

The interview will be take place at a time and location which is convenient to you at your place of work. I am afraid I can offer no expenses for your participation.

8. Anything else I will have to do?

If you decide to accept this invitation and return the consent form, I will contact you to arrange a convenient time and place to meet with you for the interview, when you will be asked questions relating to the subject matter.

9. What data will be collected and / or measurements taken?

You will take part in an individual interview to express your personal experience and views on this subject matter, which will be recorded and transcribed, then analysed.

10. What are the possible disadvantages, burdens and risks of taking part?

There are no risks of taking part in this research. Your name and job title will not be used in any report of my research findings, either to the company or in any academic publication. Direct quotes of information given in interviews, will only be used in reports and other publications if they cannot be used to identify individual participants, companies or brands.

11. What are the possible advantages or benefits of taking part?

The possible benefits of this research are that we will have a fuller understanding of potential anti-bribery and corruption best practice for ISGBs. These findings will help inform the sport industry and enforcement authorities of best practice so that improvements can be made by the industry.

12. Will my taking part in the study be kept confidential?

Your input into the research will be kept confidential. Collected data (recorded interviews and documents) will be transferred to a computer and all computer files will be password-protected. The recorded interviews will be immediately erased from the recording device. All collected information will be kept in password-protected folders on a secure University computer drive. Any handwritten notes taken during the study will be kept in a secure, locked location. At the end of the study they will be scanned and kept on the secure computer drive with the other data, and all hard copies will be disposed of securely.

The raw data will be kept securely by the researcher and / or their supervisor, encrypted on a password protected laptop.

The data, when made anonymous, may be presented to others at academic conferences, or published as a project report, academic dissertation or in academic journals or book. It could also be made available to any commissioner or funder of the research. Anonymous data, which does not identify you, may be used in future research studies approved by an appropriate research ethics committee.

The raw data will not be passed to anyone outside the study team. The exception to this will be any regulatory authority which may have the legal right to access the data for the purposes of conducting an audit or enquiry, in exceptional cases. These agencies treat your personal data in confidence.

The raw data will be retained for up to 10 years. When it is no longer required, the data will be disposed of securely (*e.g.* electronic media and paper records / images) destroyed.

13. What will happen if I don't want to carry on with the study?

As a volunteer you can stop any participation in the interview at any time, or withdraw from the study at any time before the data is analysed, without giving a reason if you do not wish to. If you do withdraw from a study after some data have been collected you will be asked if you are content for the data collected thus far to be retained and included in the study. If you prefer, the data collected can be destroyed and not included in the study. Once the research has been completed, and the data analysed, it will not be possible for you to withdraw your data from the study.

14. What if there is a problem?

If you have a query, concern or complaint about any aspect of this study, in the first instance you should contact the researcher(s) if appropriate. If the researcher is a student, there will also be an academic member of staff listed as the supervisor whom you can contact. If there is a complaint and there is a supervisor listed, please contact the Supervisor with details of the complaint. The contact details for both the researcher and any supervisor are detailed on page 1.

If your concern or complaint is not resolved by the researcher or their supervisor, you should contact the Head of Department:

The Head of Department Andrew Wood
Accounting and Financial Management +44 (0)23 9284 4281
University of Portsmouth andrew.wood@port.ac.uk
Portland Building, Portland Street
Portsmouth
PO1 3AH
UK

If the complaint remains unresolved, please contact:

The University Complaints Officer
+44 (0)23 9284 3642 complaintsadvise@port.ac.uk

15. Who is funding the research?

This research is being funded by The University of Portsmouth. None of the researchers or study staff will receive any financial reward by conducting this study, other than their normal salary as an employee of the University.

16. Who has reviewed the study?

Research involving human participants is reviewed by an ethics committee to ensure that the dignity and well-being of participants is respected. This study has been reviewed by the Faculty of Business and Law Ethics Committee and been given favourable ethical opinion.

Thank you

Thank you for taking time to read this information sheet and for considering volunteering for this research. If you do agree to participate your consent will be sought; please see the accompanying consent form. You will then be given a copy of this information sheet and your signed consent form, to keep.

Portsmouth Business School,
University of Portsmouth,
Portland Building, Portland Street,
Portsmouth, PO1 3AH.

Andrew.wood@port.ac.uk

Study Title: Anti-bribery and Corruption policies in International Sports Governing Bodies

REC Ref No: E497

Dear Potential Participant

My name is Christina Philippou and I am a Senior Lecturer at the University of Portsmouth. I am conducting research on anti-bribery and corruption policies in International Sports Governing Bodies.

It has been identified that you might be a possible key contributor to this research. I would therefore like to invite you to participate in the research study, on which more information is provided in the enclosed information sheet.

During the research, I will be undertaking a series of semi-structured interviews. These involve a series of questions being asked of the interviewees, which may be changed slightly from one interview to another depending on the response of the interviewees. All the questions will be related anti-bribery and corruption policies in sport governing bodies.

All information provided to me as part of the study will be held securely. At the end of the study, no individual data will be disclosed – participant names and job titles will not be used in any report. All data will be anonymised so that no reference to your name or job title, or your company name will appear in any academic publication.

Please contact me via email or phone if you are interested in taking part in this research. Taking part in the research is voluntary so you may withdraw your consent at any point prior to the data being analysed.

Participants are under no obligation to participate, and there will be no negative consequences if they withdraw from the study.

Thank you for reading this letter. Please feel free to contact me if you have any further questions.

Yours faithfully,

Christina Philippou

Christina.philippou@port.ac.uk

+44(023) 9284 4836

Interview Guide

Critical research question: What should be the key components of an anti-bribery policy for ISGBs?

Interview preamble

Thank you for giving me some of your time today to have this interview with you.

You should have seen the information sheet on my research project, but just as a quick recap, my research is concerned with anti-bribery and corruption policies for International Sports Governing Bodies. I will be asking you questions about anti-bribery and corruption in sport governance. I am interested in understanding what anti-bribery and corruption policies you think should be included in the policies of International Sports Governing Bodies.

You have also been given a consent form to read and sign. As I explained in the information sent to you, all the information you give me will be anonymised, so neither your name nor job title will be used in any academic publications.

So, before we start the interview, I'd just like to check if you have any other questions, and also check that you are happy for this interview to be recorded.

Topic guide

Questions will be based around the topic of anti-bribery policies for ISGBs, based on the following theoretical themes:

current anti-bribery climate in ISGBs

elements expected in anti-bribery policies

recommended anti-bribery policies



UNIVERSITY OF PORTSMOUTH

UNIVERSITY RISK

ASSESSMENT FORM

HIGH

MEDIUM

LOW

Calculate: Probability multiplied by Severity for No/Post control scores. NB: For scores of 12 (High), or more contact the Health & Safety Office for further advice. Due to the seriousness of the 'Permanent Disability / Sight Loss and Fatal / Fatalities' factors this has been given a medium rating on the 'Unlikely' probability.

| Site/Department: Accounting and Financial Management/ BAL | Severity → | Minor injury | Lost time/ Ill Health | Major / >7 days | Perm. Disability/ Sight Loss | Fatality/Multiple fatality |
|--|-----------------------------|--------------|-----------------------|-----------------|------------------------------|----------------------------|
| | Probability ↓ | 1 | 2 | 3 | 4 | 5 |
| Task/Activity/Area: Research Study: Anti-bribery and Corruption policies in International Sports Governing Bodies | Highly Unlikely 1 | 1 | 2 | 3 | 4 | 5 |
| | Unlikely 2 | 2 | 4 | 6 | 8 | 10 |
| Notes: General risk assessment. (Including details of previous accidents/incidents) | Possible 3 | 3 | 6 | 9 | 12 | 15 |
| | Probable 4 | 4 | 8 | 12 | 16 | 20 |
| Risk Assessment Team: Christina Philippou, Tony Hines | Certain 5 | 5 | 10 | 15 | 20 | 25 |
| | Risk assessment start date: | | | | | |

| | | | |
|---|--|---|---|
| (People completing the risk assessment, minimum of 2 people) | | | |
| Highly unlikely: Slight chance of an accident happening | Unlikely: An unusual combination of factors would be required for an accident to happen | Possible: Not certain to happen but multiple additional unforeseen factors may result in an accident happening | Probable: Not certain to happen but one additional unforeseen factor may result in an accident happening |
| Minor injury: Injury requiring basic first aid i.e. Plaster or cold compress | Lost time / Ill health: Injury that requires medical treatment at hospital or GP | Moderate/ > 7 days off work: An injury or work related illness reportable under <i>The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013</i> | Perm Disability / Eye Sight loss: Likely permanent disability Acute/ Chronic health effects |
| Certain: A high probability of an accident happening | Fatality / Multiple fatality: An injury/ Ill health that results in a fatality or fatalities | | |
| Dept. Manager (Print Name): | | Signature: | |
| Review Date: | | Reviewed by: | |
| Reason for review: | | | |
| Dept. Manager (Print Name): | | Signature: | |

| Ref No or Task-step | Identified hazards or Injury causes, highlighting risks (Injury focused - see checklist) | People at risk i.e. Staff, students, visitors, contractors or the public | Score -No controls (Probability x Severity = calculation) | Controls/Procedures/Key Behaviours (Existing controls, information, training etc.) | Score - Post Controls (Calculation) | Further action required | Action Priority (H/M/L) |
|----------------------------|---|--|---|---|---|--------------------------------|--------------------------------|
| Lone working | Researcher may work alone on unfamiliar site when involved in data collection. Risk of being stuck if fire / accident etc. | Researcher | 1 x 3 = 3 L | Ensure compliance with any site specific lone working policy. Ensure that University staff and / or family members are aware of research and travel plans. Ensure working mobile phone is available. | 1 x 1= 1 L | | |
| Travelling | Risk of driving to unfamiliar locations and / or driving early morning or late at night when tired, may lead to risk of tiredness and accidents | Researcher | 3 x3 = 9 M | Ensure that research schedule is planned appropriately to allow for adequate time for journeys including breaks. Schedule overnight accommodation if visiting sites at >2.5 hr drive from home base and requiring presence at site on consecutive days. | 1 x 3 = 3 L | | |
| Time management | Risk that research may be seen as “intrusive” by participants | Participant company staff | 3 x 1 = 3 L | Ensure that research is conducted to highest standards. Negotiate all time and access to staff with company management and individuals being | 2 x 1= 2 L | | |

| Ref No or Task-step | Identified hazards or Injury causes, highlighting risks (Injury focused - see checklist) | People at risk i.e. Staff, students, visitors, contractors or the public | Score -No controls (Probability x Severity = calculation) | Controls/Procedures/Key Behaviours (Existing controls, information, training etc.) | Score - Post Controls (Calculation) | Further action required | Action Priority (H/M/L) |
|----------------------|--|---|--|---|--|-------------------------|-------------------------|
| | | | | sensitive to their working practices and time availability | | | |
| Sensitive topics | Risk that participants may perceive anti-bribery and corruption policies as sensitive | Participant company management and staff | 3 x 1 = 3 L | Explain process of data anonymisation (companies, locations, participant names and job titles) and by ensuring fully informed consent is obtained | 2 x 1 = 2 L | | |
| Psychological stress | Risk of psychological stress or anxiety to some participants due to sensitive nature of topic and / or perceived pressure to participate in study. | Participant company staff | 3 x 1 = 3 L | Explain process of data anonymisation (companies, brands, locations, participant names and job titles) and by ensuring fully informed consent is obtained | 2 x 1 = 2 L | | |

4. UPR 16 Ethics form

FORM UPR16

Research Ethics Review Checklist

Please include this completed form as an appendix to your thesis (see the Research Degrees Operational Handbook for more information)



| | | | |
|---|---|---|---|
| Postgraduate Research Student (PGRS) Information | | Student ID: | 837426 |
| PGRS Name: | Christina Philippou | | |
| Department: | AEF | First Supervisor: | Dr Tony Hines |
| Start Date: (or progression date for Prof Doc students) | | | |
| Study Mode and Route: | Part-time <input checked="" type="checkbox"/> | MPhil <input type="checkbox"/> | MD <input type="checkbox"/> |
| | Full-time <input type="checkbox"/> | PhD <input checked="" type="checkbox"/> | Professional Doctorate <input type="checkbox"/> |
| Title of Thesis: | Anti-bribery and corruption in international sport governing bodies | | |
| Thesis Word Count: (excluding ancillary data) | 57,342 | | |
| <p>If you are unsure about any of the following, please contact the local representative on your Faculty Ethics Committee for advice. Please note that it is your responsibility to follow the University's Ethics Policy and any relevant University, academic or professional guidelines in the conduct of your study</p> <p>Although the Ethics Committee may have given your study a favourable opinion, the final responsibility for the ethical conduct of this work lies with the researcher(s).</p> | | | |
| UKRIO Finished Research Checklist: | | | |
| (If you would like to know more about the checklist, please see your Faculty or Departmental Ethics Committee rep or see the online version of the full checklist at: http://www.ukrio.org/what-we-do/code-of-practice-for-research/) | | | |
| a) Have all of your research and findings been reported accurately, honestly and within a reasonable time frame? | YES | <input checked="" type="checkbox"/> | |
| | NO | <input type="checkbox"/> | |
| b) Have all contributions to knowledge been acknowledged? | YES | <input checked="" type="checkbox"/> | |
| | NO | <input type="checkbox"/> | |
| c) Have you complied with all agreements relating to intellectual property, publication and authorship? | YES | <input checked="" type="checkbox"/> | |
| | NO | <input type="checkbox"/> | |
| d) Has your research data been retained in a secure and accessible form and will it remain so for the required duration? | YES | <input checked="" type="checkbox"/> | |
| | NO | <input type="checkbox"/> | |
| e) Does your research comply with all legal, ethical, and contractual requirements? | YES | <input checked="" type="checkbox"/> | |
| | NO | <input type="checkbox"/> | |
| Candidate Statement: | | | |
| I have considered the ethical dimensions of the above named research project, and have successfully obtained the necessary ethical approval(s) | | | |
| Ethical review number(s) from Faculty Ethics Committee (or from NRES/SCREC): | E497 | | |
| If you have <i>not</i> submitted your work for ethical review, and/or you have answered 'No' to one or more of questions a) to e), please explain below why this is so: | | | |
| | | | |
| Signed (PGRS): | Christina Philippou | Date: | 21/09/2022 |