



Expert Perceptions on Anti-bribery and Corruption Policies in Sports Governing Bodies: Implications for Ethical Climate Theory

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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 enhancing anti-bribery and corruption in sport internal controls can mitigate financial corruption and improve ethical climates. Semi-structured interviews were undertaken with 17 forensic accountants and anticorruption experts to garner their opinion on strengths and weaknesses of current policies in sport governing bodies and ascertain the link between anticorruption, accounting controls, and ethical climates. The transcripts were analysed using thematic analysis and the results showed a consistency of opinion with regards to the policy improvements required for a robust anti-bribery and corruption programme within sport governing bodies, with multiple implications for ethical organisational climates.

Keywords Bribery and corruption · Internal controls · Ethical climate theory

Introduction

Sport is a special industry in many ways. It has been found to have a number of special characteristics that differentiate it from other industries (Smith & Stewart, 2010; Stewart & Smith, 1999). It struggles with rules and regulations that are not necessarily fit for sport such as, for example, the application of accounting standards on intangible asset recognition, which undervalue player registrations held by clubs (Maguire, 2020). It has a variety of governance structures that differ from traditional businesses (Morgan, 2002). And it faces a number of ethical dilemmas that can directly affect both its competitions and its organisations' ability to function as businesses (Steenbergen & Tamboer, 1998). Combined with a number of scandals (Conn, 2018) and increasing government intervention (see, e.g., DCMS, 2022), these nuances make it a compelling industry to explore from an ethical climate theory lens.

The relationship between bribery and corruption and sports events has a long history, with examples dating back

to the ancient Olympics (Spivey, 2012). Sports governing bodies, both national ("SGBs") and international ("ISGBs"), 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. They oversee organisations from private businesses (in clubs and leagues) to amateur sports, as well as events and regulations of their sport.

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 integrity (Harvey & McNamee, 2019). Accounting ethics literature is less plentiful than 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 anticorruption literature (Philippou & Hines, 2021). There is scope, however, for the three literatures to intersect, particularly with regards to organisational controls and prevention policies. As lack of internal controls both encourages unethical and illegal behaviour (Davis & Pesch, 2013) and discourages ethical decision-making (Bampton & Cowton, 2013),

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the resulting costs to society can be mitigated by strengthening ABC and ethical climates within these organisations. This research aims to fill the gap in the literature relating to anti-bribery and corruption (“ABC”) in national and international sport governing bodies from a controls perspective, looking at it through an ethical climate theory lens.

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 highlight deficiencies in sport governing bodies’ ABC.

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 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 through a typology of ethical climates (Victor & Cullen, 1988). Ethical climates are made up of organisational

policies and procedures, as well as cultures, with five empirically occurring climate types identified, as set out in Fig. 1 (ethical derivatives shown in brackets). While much of ethical climate theory focuses on internal impacts on employee behaviour, such as organisational commitment (Cullen et al., 2003) and individual level work outcomes (Martin & Cullen, 2006), there is also scope for theoretical consideration of the effects of deviant 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. Smith et al. (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 et al., 2010), and in relation to internal controls—this with regards whistleblowing in internal audit (Ahmad et al., 2014) and law enforcement (Rothwell & Baldwin, 2006). However, ethical climate

Fig. 1 Theoretical strata and common empirical derivatives of ethical climates. Source: Adapted from Victor and Cullen (1998)

		Locus of Analysis		
		Individual	Local	Cosmopolitan
Ethical Theory	Egoism	Self-interest (Instrumental)	Company profit (Instrumental)	Efficiency
	Benevolence	Friendship (Caring)	Team interest (Caring)	Social responsibility
	Principle	Personal morality (Independence)	Company rules and procedures (Rules)	Laws and professional codes (Law and code)

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 theoretical understanding of the constructs of ABC in sport using ethical climate theory as the conduit to do so.

Anti-bribery and Corruption in Sport

Corruption in sport governance is a well-versed topic in the media (Blake & Calvert, 2015; Conn, 2018), but less well-covered in literature (Kihl, 2018; Kihl et al., 2017). While a lot of sport corruption literature focuses on match-fixing (Forrest & McHale, 2019; 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, 2013; Geeraert et al., 2014) and corruption at governance level. Thus, strength in governance policies and procedures is key in the context of ethical climates focussed on ABC to mitigate potential costs to both these organisations and society.

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 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 sport governing bodies and international sport governing bodies 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). The local and cosmopolitan loci of principle ethical climate derivatives—those of 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) used 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, combining the ABC framework (Philippou, 2019) and ethical climate derivatives (Victor & Cullen, 1988) enables us to engage in a single interdisciplinary pursuit as part of the theoretical contribution of this paper. 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

Semi-structured one-hour interviews were conducted in English over the period 2018–2020 with 17 experts in ABC that were either forensic accountants or anticorruption 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 anticorruption departments in compliance or consulting firms, and had all undertaken projects in the sport industry during their careers. 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 (Crouch & McKenzie, 2006) and saturation (Guest et al., 2006). Interviews were then transcribed and analysed using NVivo software.

Thematic analysis was undertaken, coded within the software. Themes were chosen based on the information provided in the transcripts that related to ABC or ethics. A second run of coding was then undertaken in line with the methods of Braun and Clarke (2006; Clarke & Braun, 2018). Themes were amalgamated or split to ensure consistency of theme (Braun & Clarke, 2016). 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 assessed against an ethical climate theory backdrop. This allowed for the findings of the interview data to enrich understanding of how and why ABC can aid mitigation of financial corruption and enhance ethical climates in sport.

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, qualitative contextualisation of ethical climates in ISGBs is undertaken. This allows ethical climates to be discussed in the context of the compliance side of organisational behaviour within anticorruption (Philippou, 2019) as opposed to politics-based sport accountability literature (Pielke, 2013), allowing for a strengthened theoretical understanding of the interaction between ABC and ethical climates.

Constructing ethical climates of a hierarchical nature is in line with accountability literature (Grant & Keohane, 2005)—and helps demonstrate how anticorruption 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:

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 (A1).

This suggests that anticorruption 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*” (A3). However, ethical subdivisions occur within theoretical ethics itself, so it is unsurprising that the views represented in the research sometimes diverged.

The 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.

Ethical climates within ISGBs

The importance of ethical climates within ISGBs was highlighted by a number of interviewees as being intrinsically linked to their societal value, constructing ISGBs as a public good given they are “*operating in what is essentially a public interest role*” (A8) and “*these people are supposed to be messengers of the good, of the values of sports*” (A1).

The issues inherent within ISGBs 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 (A5).

However, there were also instances where the public good stance was used as an argument against implementing controls, showing a resistance to accountability (Gardiner et al., 2017) and a propensity towards organisational misbehaviour (Vardi, 2001):

They simply say no, no we are entertainment, we’re an independent non-profit organisation—we are a non-profit organisation, we are working as a volunteer so don’t audit us ... we are doing it for the good of the country, and we are also making money but please don’t audit us. That’s how it works (A15).

The intrinsic conflict of interest within the structures of ISGBs may contribute to this, given that differences between ISGBs’ aims differ while structures remain fairly homogenic across sports (Philippou & Hines, 2021):

We need to understand what is the correct legal structure for that sort of dual type body that, which one, it’s a business it tries to maximise revenue, but on the

other hand it has some kind of obligation towards non-revenue making parts of that sport (A1).

Given this perception of ISGBs, the interaction between anticorruption efforts and the financial elements of an organisational environment are key. 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 (Smith et al., 2009).

This focus on internal controls is unsurprising given the positionality of the participants (ABC professionals or forensic accountants). However, hierarchical accountability is not the sole mechanism relating to anticorruption 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, 2005) highlighted by participants in this research. Fiscal responsibility, in particular, has links to traditional audit practice (Schantl & Wagenhofer, 2021) as well as sport. There was an overarching belief among participants that ISGBs' internal controls were very poor, leaving them exposed to poor ethical climates (Appelbaum et al., 2005):

Anyone involved in investigating or just trying to help these organisations is always stunned when they go in at the set-up, it is one of those industries that is really immature in its processes (A5).

This was normally characterised by references to having *“been to several places where really the most fundamental things are missing”* (A12), specifically:

Budgeting is weak, if in existence at all, budget overruns aren't explored or explained, and it's pretty basic things that aren't being done or aren't being done thoroughly ... [and] incredibly a huge amount of the transactions I've seen simply aren't documented at all, or only documented by internal paperwork not a third party invoice (A12).

This would negatively impact both propensity for deviance (Smith et al., 2009) and decision-making (Bampton & Cowton, 2013). Throughout, this lack of controls was linked back to the ethical culture of the organisations (Cooper & Johnston, 2012), so that the interviewees both considered effects of, and added to the research findings on, ethical climate theory and its interaction with ABC. Part of the link was in relation to the organisational culture itself:

[There is an expression] the 'red carpet motorway' when referring to the events that, that surround sports governing bodies, there is such a feeling of glam that I think it's very hard to get say no to, and if saying no to

means saying no to bribery and corruption then they might not want to do that because they love the glamorous kind of aspects that come with it (A1).

However, the issues went beyond organisational norms to people within, with one participant arguing that ethical climate is not necessarily linked to management controls in place, like Mason et al. (2006) argue, 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”* (A11). This has some support in the literature evaluating effectiveness of ethical codes in sport (Constand et al., 2019; De Waegeneer et al., 2017), and thus consideration should be given to human resource requirements in reforming or creating an ethical anticorruption organisational climate.

Independence

The derivative of principle ethical theory and the individual locus of analysis within organisations in respect to ethical climates (Victor & Cullen, 1988) focuses on the concept of independence (Fig. 1). This ethical climate derivative is associated with employees or members of organisations basing ethical decision-making on personal convictions or morality (Simha & Cullen, 2012). The interviewees' perception of the currently existing ethical climates within ISGBs was one of independence through their strong focus on self-regulation.

This came through two particular foci: first, that ISGBs were uninterested in using external consultants for conducting ABC risk reviews or investigating ABC breaches, despite the dearth in strong controls in ISGBs (Philippou & Hines, 2021), and second, that ethical climate concerns related to the people involved in ISGBs could be rectified by improving recruitment and board appointment processes and procedures, by moving towards the local locus of analysis in Victor and Cullen's (1988) theoretical strata of ethical climates.

Disregard for external checks and balances came as a result of an overreliance on the idea of self-regulation through autonomy (Chappelet, 2016a; Geeraert et al., 2015), and it was clear that *“there's not really a market for that kind thing, nobody's interested in paying people to investigate that”* (A5) and *“people don't really spend enough time and money looking for issues and investigations issues when they do arise, most people's instinctive reaction is try and do the minimum necessary and sweep the issue under the carpet”* (A11). In line with the internal control literature (Mason et al., 2006), this then leads to poor decision-making (Bampton & Cowton, 2013) through a *“lack of oversight, and there is nobody looking at them so they're free to do whatever they want, they decide everything, then they do it accordingly so*

that all the things happen as per their opinion and how they want it to be done” (A15).

The prevalence of “sole decision-maker[s] for anything” (A4) in the industry is a clear consequence of “the selection process, as you say using a relatively small, or starting from a relatively small pool of people, and that causes problems” (A11) because of the structure of ISGBs, where most board members are elected from federation members. The commonly held belief among interviewees was that because “in the past it was a voluntary role with a lot of under the table sort of benefit, I think what you probably want to do is you professionalise it” (A1). This supports the ethical climate theory derivative of independence in both the general structure sense (through encouraging self-regulation) and the personal ethics sense, which overlaps with the self-interest structure where egoism intersects with the individual locus of analysis (Victor & Cullen, 1988). For example, one participant discussed how personal ethics 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” (A18). 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. This suggests the need for an expansion of the theoretical ethical analysis aspects of ethical climates so that the instrumental and independence theoretical empirical derivatives intersect.

The individual locus and its focus on the type of people within ISGBs in relation to ABC ideals also supports an intersection between the two ethical derivatives. To ensure that employee personal convictions in decision-making align with ISGB values, interviewees suggested that “the starting point is thinking about the qualifications and backgrounds and integrity of the people you’ve got running the organisations” (A11).

Tone at the top was of particular concern given the poor control environments, with interviewees noting that “sweeping change of personnel [is required] ... you need people without vested interests that haven’t been a part of the problematic behaviour in the past to take the helm, sweeping changes at the top” (A3) or “being a good sportsperson doesn’t make you necessarily the right person to be running a major international organisation, or be involved in the governance of a major international organisation” (A11). There was general consensus that part of the problem lay in individuals, but also a lack of monitoring, the latter of which is an integral part of strong ABC controls (Philippou, 2019):

Who’s looking at the ethical stance of the individuals being appointed, where is the nomination committee that investigates people, does the due diligence, where is the opportunity for people outside the organisation

to ask questions and to challenge the nominations, so there’s a process of holding up those individuals to public scrutiny, or to governmental scrutiny, or even just scrutiny of organisations like Transparency International? (A5).

Solutions included basic corporate governance measures (Mason et al., 2006) such as “non-executive directors..., to increase their transparency, shorten the length of the presidential term” (A2) and use of “unexplained wealth orders” (A8) for monitoring ISGB officials. These suggestions all align with accountability literature (Cooper & Johnston, 2012) and its importance in ABC, thus supporting the interaction between the instrumental theoretical empirical derivative and that of independence.

Rules

The interviewees also 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.

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. ... it should be completely avoided, and that should be qualified in a policy and strictly implemented” (A9).

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 those in receipt of development project funds and 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 [that ISGBs operate in] (A12).

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. This enhances 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*” (A10), which also touches on hierarchical accountability (Grant & Keohane, 2005).

The importance of controls for bolstering a robust ABC environment was summarised by one participant as:

Ultimately, all of the anti-fraud stuff, all of the anti-corruption stuff that I do and talk about, it all comes down to culture but the practical things, the policies, the controls, all of that, if those aren't in place culture isn't enough, so there can be roadblocks to it(A5).

This adds weight to the importance of both the local and cosmopolitan loci of analysis and 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. It also strengthens the support for the existence of both ethical climates of company rules and procedures, and common empirical ethical derivative of rules, whereby organisational decision-making is “guided by a strong and pervasive set of local rules or standards, such as codes of conduct” (Simha & Cullen, 2012). These findings therefore support the inclusion of rules as the dominant theoretical empirical derivative of the local locus of analysis.

Policies and procedures in the context of bribery and corruption focus on finances of ISGBs. The first area of financial controls is that of income and it was clear that “*commercial aspects of the sport; so licencing of rights, advertising, TV and other types of licence arrangements that they might have*” (A8) needed to be addressed as part of a policy overhaul. An external agent with particularly strong powers in this regard is sponsors (Roberts et al., 2018). As sponsors have also been caught up in corruption scandals (Schlabach, 2019; Smit, 2006), vetting of income was of particular concern for ISGBs: “*I would go through even the sponsor's management—how many of them they are in governments, because the corruption's from there*” (A18).

There is increasing pressure on ethical behaviour from sponsors and 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*” (A2). 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.

Ethical climate frameworks also include “*basic due diligence around the parties involved, and in contracts is another blocking and tackling measure*” (A7) that could be used to address gaps in the current system so as to enhance the ethical climates of ISGBs. Specially, these should concentrate on “*competitive bidding around the awarding of concession contracts or merchandising contracts, and transparent bidding so that you can avoid situations of common bid rigging schemes*” (A7) which are issues of particular concern to SGBs and ISGBs.

Expenses tend to be the most contested part of the funding cycle, and thus a large amount of ABC policies tend to congregate around this from a controls perspective. However, it is notable how the monitoring and control elements of anticorruption policies (Philippou, 2019) also affect ethical climate, where “*certain things which should be looked at when these officials travelling in luxury and someone is managing expenses*” (A15), thus supporting the theoretical links between the two. The issues are then further enhanced by ISGB structures encompassing hierarchical accountability, where superior employee or official power over subordinates can be abused (Grant & Keohane, 2005).

Controls within ISGBs, such as “*appropriate segregation of duties within an organisation... that is going to be purchasing goods and services is just sort of a basic fundamental internal control*” (A7) are often missing, which is concerning from both a governance (Mason et al., 2006) and an ethical (Gardiner et al., 2017) perspective.

Internal auditing techniques to proceduralise accountability (Cooper & Johnston, 2012) and improve ethical climates (Neale, 2020) were suggested for monitoring purchasing decisions and receipts of gifts and entertainment, whereby:

Is it really that person is earning that much, or probably the sponsor is taking cash, that is a question the governing body's accounting team should ask, nowadays the tools are really great, if we data mine certainly we can ask great questions (A18).

Sport, of course, faces the additional issue of political involvement in both their codes and officials (Chadwick et al., 2018) and so the importance of monitoring at national and international level was highlighted:

There's international politics and all that. So how do you bring each to your anti-corruption unit, there're no easy answers for that, unless you really bring that consensus across the politics involved with each of your member countries. Now that would be easy for something like where you have cricket cos that's got just 13,

14 countries involved, but if you've got like something like football that's literally the whole world, so to get that consensus would be very, very tough (A13).

Beyond this, taking monitoring seriously also enhances rules-based ethical climate through stronger organisational commitment (Martin & Cullen, 2006) to ABC. One suggestion was to “*put [the chief ethics officer] on the board, but make them senior and make them, don't confine them to a subsidiary role in internal audit*” (A5).

Shifting the ethical climate of ISGBs also requires independent monitoring to decrease lack of accountability (Neale, 2020), some of which can be through internal mechanisms such as good corporate governance (Davis & Pesch, 2013). One interviewee explained the issue as:

When people are in power, or when they are in positions of influence, and it's all about friendship and old boys club, or all whatever network, if you bring in people to penetrate those and bring in independent bodies then they can see better, they can see clearer, and they can point out things cos their reputation is at risk as well (A4).

This strengthens the rules-based literature that found lower levels of misreporting (Smith et al., 2009) and organisational misbehaviour (Vardi, 2001) in ethical climates that prioritised this ethical derivative, and provides further support for the inclusion of rules as a theoretical empirical derivative of ethical climates in sport organisations.

Law and Code

For the cosmopolitan locus of analysis, it is laws and professional codes that form the core principle ethical culture (Victor & Cullen, 1988). However, as previously discussed, there is an overlap between rules and law-and-code ethical climate derivatives and the interviewees noted the need for both types to ensure a strong ethical climate. This is in line with the ABC framework previously discussed (Philippou, 2019), but also with regulatory versus compliance literature (Croall, 2004). A core aspect of both these elements is the concept of accountability (Cooper & Johnston, 2012) and its impact on ethical climates (Neale, 2020). Therefore, the findings provide ample support for this overlap to be reflected in ethical climate theory.

Comparisons between ethical climates has yielded a wealth of knowledge around behaviour that also strongly affects sport, such as intentional misreporting surrounding projects (Smith et al., 2009). This has strong links to the accountability literature (Grant & Keohane, 2005) alongside ethical decision-making.

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 (A8).

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 ABC efforts, whose definitions may still vary (Rose, 2017), but which face less heavy debate with regards its theoretical underpinnings.

External checks are a key part of laws and professional codes in maintaining strong ethical climates (Victor & Cullen, 1988) and links to the accountability literature (Cooper & Johnston, 2012), monitoring policies ensure strong compliance cultures (Mason et al., 2006) and therefore ethical climates. The need for regular audits was shared among interviewees, particularly as “*there are even some governing bodies that aren't properly audited*” (A15). More specifically, these audits should concentrate on:

Regular audit[s] of your contracts, of your bidding process, done by an external body ... when you are involved in big money contracts, you're involved in hosting big money events, you must ensure that there's an external party which is actually auditing that whole process (A17).

External enforcement is also a key element of anticorruption 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 anticorruption 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).

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, where “*90% of cases of investigations I've worked on have come from whistleblowers, and I think it should be encouraged*” (A4).

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 et al., 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, 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:

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 (A11).

Many ISGBs have instigated reform to set up independent external ABC or integrity organisations in an attempt to reform (Philippou & Hines, 2021). Within this context, having a clear framework was considered key to maintaining a strong ethical climate, specifically “*an appropriate procedural framework in place that’s independently checked, independently audited, verified, and sort of subject to oversight like a company is, scrutinise rather than being such an old boys club.*” (A2).

The concept of transparency, linked to the rules derivative by findings previously discussed in this paper, is also linked to strong ethical climates with a law and code derivative (Neale, 2020), thus supporting the existence of an overlap between the two derivatives. The importance of the media, whereby “*they’re shining a spotlight on it, which is going to make people think about it more and so there’s a deterrent aspect to that*” (A11) is in line with literature on the dual effects of media in both mitigating and encouraging corruption (Numerato, 2009).

Aside from the contractual side, the need for involving auditors in the monitoring of individuals also strengthened the link between internal controls and ethical climates (Vardi, 2001):

I know who will be the decision-makers, a lot of these guys are lifetime position members. So what I’ll do is two to three years prior to that I would audit what is their actual income, do a lifestyle check, come down post decision-making as well, probably one or two years after the decision has been made, do another lifestyle check, understand what is the income of that person, and I think that might work. Again the problem is whether accountants who can do this kind of work will have a jurisdiction or not (A17).

This also links to the personal morality aspects of ethical theory in the individual focus (Victor & Cullen, 1988). However, potential concerns with audits, including the “*risk that a company will go in and give the appearance of a sign-off, give the appearance of assurance of a process that they really couldn’t possibly have examined properly*” (A8). Interviewees also noted some poor practices among some external monitors of ISGBs:

I know many of the contracts where I would say wantonly it has not been done properly or the leave room so that the other people, other party, the breaching party, can exploit this, that is the kind of lack or the kind of I would say tend not to be very serious (A18).

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*” (A1), or, from a rational choice theory perspective (Rose-Ackerman, 1978), “*the starting point is consequences, the consequences are always a deterrent*” (A4). 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. This is effectively the self-regulation argument employed by sport for the continuation of autonomy in their regulation (Chapleau, 2016a; Geeraert et al., 2015).

Mitchell et al. (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 anticorruption in respect of an ethical climate, for both theoretical and practical applications. This also combines with traditional fraud literature and its various modernised permutations (Davis & Pesch, 2013; Lokanan, 2015; Schuchter & Levi, 2016) to enhance researchers' theoretical understanding of the importance of sanctions.

This supports the mitigating effect of an organisational ethical climate to deviant behaviour (Appelbaum et al., 2005), with one participant comparing the sport governance industry to another which had faced reform of their ethical climates, having previously been subject to poor controls stemming from self-regulation:

If you look at financial services and how the culture in financial services has changed, and why it's changed, it wasn't really a compliance thing that changed it, it wasn't a change of sentiment to the public, it was massive, massive, massive fines from regulators (A5).

Impediments to Change

Moving towards rules or law-and-code ethical derivatives may be where ISGBs are headed following reform (Philippou & Hines, 2021), but both the abundance of scandals and the findings in this paper suggest there remain many impediments to change. 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 et al., 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 with the culture for it to be possible for there to be a fundamental immediate change of attitude and behaviour (A12).

Current ethical climates, steeped in egoistic ethics, require leaders to enact reform as part of organisational commitment

(Martin & Cullen, 2006), something difficult to occur when instrumental ethical derivatives are the norm:

But the people I have met to be perfectly honest, are not people that you're going to be able to persuade to do things differently, not least because they don't think they're doing anything wrong at all, anything inappropriate, they think you're mad when you suggest well maybe there should be more than one person that does all of the finance functions, the notion of segregation of duties (A12).

The impediments are not limited to tone at the top, where change is "*very hard in places like that where there is a lot of effectively power to be had and maintained*" (A3), but also to the political nature of sport governance (Chadwick et al., 2018), where politically exposed persons are involved as officials and regulatory arbitrage is openly available to ISGBs operating in a global environment (Geeraert et al., 2014). This leads to a requirement for:

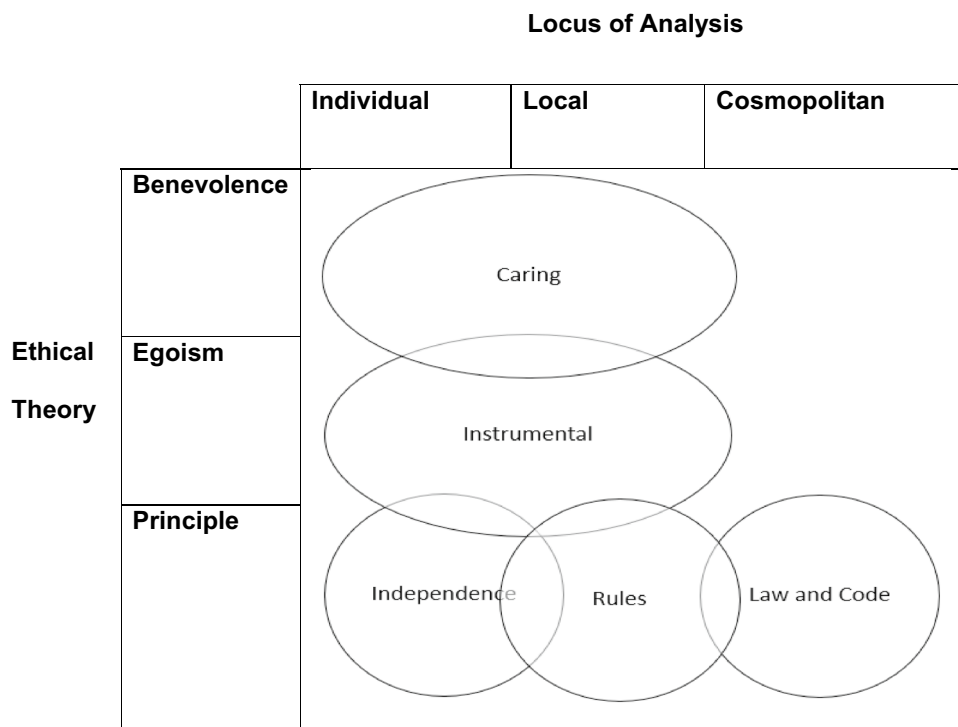
consensus across the politics involved with each of your member countries. Now that would be easy for something like where you have cricket cos that's got just 13, 14 countries involved, but if you've got like something like football that's literally the whole world, so to get that consensus would be very, very tough (A17).

Conclusions

This paper has analysed the perceptions of ABC specialists and forensic accountants in relation to sport anticorruption 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). The findings also supported an adaptation of theoretical empirical derivatives of ethical climates, at least as applied to the sport industry.

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 anticorruption 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 anticorruption framework (Philippou, 2019) given a voice in the sampled professionals' perceptions of internal control.

Fig. 2 Theoretical empirical derivatives of ethical climates



However, the qualitative analysis within the ethical climate theory framework highlighted the overlaps of a previously theoretically discrete system. In fact, the findings of this paper indicate that ethical climates in practice appear to be more intertwined, resulting in a need to adapt the prior theoretical model of empirical derivatives of ethical climates as applied to sport as depicted in Fig. 2.

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 anticorruption is the norm further strengthens anticorruption literature in the field of sport (Masters, 2015; Pielke, 2013).

There are, of course, limitations in relation to contextualising qualitative research in a policy-driven field such as that of anticorruption. 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, as well as further empirical testing to verify the more fluid ethical climates that the qualitative data suggests.

Further research on the intersection between internal management and accounting controls, anticorruption, 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 anticorruption to institutional fraud will be.

Declarations

Conflict of interest The authors have no relevant financial or non-financial interests to disclose.

Ethical Approval All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki Declaration and its later amendments or comparable ethical standards. The study was approved by the BAL Faculty Ethics Committee of the University of Portsmouth (No. E497).

Informed Consent Informed consent was obtained from all individual participants included in the study.

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