



Lancashire Football Association Anti-Fraud, Corruption & Bribery Policy, Incorporating Gift & Hospitality Policy

Foreword by the Chair

Lancashire Football Association ('Lancashire FA') is committed to operating with integrity and impartiality with all stakeholders and conduct all our business in an honest and ethical manner. This policy is in place to ensure that the conduct of Lancashire FA Board Directors, Chief Executive Officer (CEO), Senior Leadership Team and all workforce remains above any suspicion of impropriety or conflict of interest, and that there is in place effective, enforced systems to prevent fraud and counter bribery and corruption.

We will uphold all laws relevant to countering fraud, bribery and corruption, and we remain bound by the laws of the UK, including the Bribery Act 2010, the Theft Acts of 1968 and 1978 and the Forgery & Counterfeiting Act 1981, in respect of our conduct both at home and abroad.

The purpose of this policy is to:

- set out the responsibilities in observing and upholding Lancashire FA's position on fraud, bribery and corruption; and
- provide information and guidance to those working for us on how to recognise and deal with fraud, bribery and corruption issues; and
- provide clear guidance on what are deemed acceptable gifts and hospitality to both give and receive.

It is a criminal offence to offer, promise, give, request, or accept a bribe. Individuals found guilty can be punished by up to ten years' imprisonment and/or a fine. As an employer if we fail to prevent bribery we can face an unlimited fine, exclusion from tendering for public contracts, and damage to our reputation. We therefore take our legal responsibilities very seriously.

As a consequence, Lancashire FA Board Directors, CEO, Senior Leadership Team and all workforce are not permitted to receive benefits of any kind (gifts, hospitality) from a third party which might reasonably be thought to compromise their personal judgement or integrity.

In this field, perception is as important as reality, and this policy applies to all members of the Board, the Senior Leadership Team and all members of staff, as well as applying to spouses, partners or other associates, if it can be argued or if there is the possibility that the gift or hospitality could be perceived as benefiting the member of staff or Board.

Similarly, when providing any gifts or hospitality, this should be modest and in keeping with the Company's values and should not be considered part of the normal conduct of the organisation.

Mr Roger Haydock

Lancashire Football Association Chair | May 2021



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Policy Statement

Definitions

- **All workforce** | applies to all persons working for, or on behalf of, Lancashire FA in any capacity, including employees at all levels, Directors, CEO, Senior Leadership Team, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located (collectively referred to as **all workforce** in this policy).
- **Bribery** | is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage. A person acts improperly where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.
- **Corruption** | is the abuse of entrusted power or position for private gain.
- **Facilitation payments** | also known as "back-handers", facilitation payments are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example by a government official). They are not common in the UK but are common in some other jurisdictions.
- **Fraud** | is used to describe such acts as theft, deception, bribery, forgery, corruption, false accounting and conspiracy to commit these offences. For practical purposes fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation, or causing loss to another party.
- **Gift** | an item given, without the expectation of receiving anything in return and generally is made without pre-conditions. This can include items on permanent loans as well as the sale or lease of assets at less than market value.
- **Hospitality** | is an offer of generosity, from either Lancashire FA or an external organisation, such as free lunches, dinners, holidays and other social events. These events include, but are not limited to: team building days, invitations to sporting events, hospitality upgrade at a sporting event, high value events as well as activities that could give rise to a claim of negligence being pursued against the organisation. When calculating hospitality, the value is calculated as if the recipient had bought this in the open market, rather than on the basis of the cost of this to the provider.
- **Kickbacks** | are typically payments made in return for a business favour or advantage.
- **Third party** | any individual or organisation you come into contact with during the course of work for Lancashire FA, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

Overview

The following actions are among those considered to fall within the definition of fraud:

- Theft of company property, including information.
- Forgery or alteration of company documents.
- Wilful destruction or removal of company records.
- Falsification of expense claims.
- Unauthorised disclosure of confidential information to outside parties.
- Misappropriation or use of company assets for personal gain.



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- Undertaking or assisting in illegal activity, including money laundering.
- Acceptance of bribes or gifts to favour third parties.
- Unauthorised premium discounting.
- Knowingly generating or paying false claims or invoices.

What you must not do

It is not acceptable for you (or someone on your behalf) to:

- give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- give or accept a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome.
- accept hospitality from a third party that is unduly lavish or extravagant under the circumstances.
- accept a payment, gift or hospitality from a third party that you know or suspect is offered with the expectation that it we will provide a business advantage for them or anyone else in return.
- offer or accept a gift to or from government officials or representatives, or politicians or political parties, without the prior approval of your Line Manager.
- threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- engage in any activity that might lead to a breach of this policy.

What is not acceptable

It is not acceptable for you (or someone on your behalf) to:

- give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure.
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them.
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return.
- threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- engage in any activity that might lead to a breach of this policy.

Facilitation Payments and Kickbacks

We do not make, and will not accept, facilitation payments or "kickbacks" of any kind.

All workforce must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted. If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the CEO.



Gifts and/or Hospitality

Gifts and corporate hospitality can be provided and/or received that are **reasonable and proportionate** to the needs of Lancashire FA to generate and/or maintain good relations with potential stakeholders, and are approved internally.

The general principle is that if a member of staff or the Board has any doubt about the propriety of accepting a gift or hospitality then it should be refused.

Lancashire FA Board Directors, CEO, Senior Leadership Team and all workforce should not do anything that may give the impression that they could be, or have been, influenced by a gift or consideration to show bias in any way while carrying out their official duties.

All received gifts and hospitality must be recorded and approved by the staff member's Line Manger, (Senior Leadership Team for staff in their department, Chief Executive for the Senior Leadership Team / Chair for the Board of Directors and CEO). Certain gifts and hospitality require prior approval, before accepting/providing.

All gifts received are accepted on behalf of Lancashire FA. These are pooled for the onward distribution to staff by fair ballot during the course of the year: typically each quarter, but less frequently if the volume of gifts is minimal, say < 5, or at the earliest opportunity for perishable gifts..

Acceptance of Gifts and/or Hospitality by Lancashire FA Staff

Reimbursing a third party's expenses or accepting an offer to reimburse our expenses, (for example, the costs of attending a business meeting) would not usually amount to bribery. However, a payment in excess of genuine and reasonable business expenses (such as the cost of an extended hotel stay) is not acceptable.

We appreciate that practice varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift, hospitality or payment is reasonable and justifiable. The intention behind it should always be considered.

The acceptance of what would be classified as conventional hospitality, for example working lunches, is permitted provided that it is limited to isolated occasions. Prior approval is not required to accept this type of hospitality, though this must be [recorded by Lancashire FA Board Directors, CEO, Senior Leadership Team and all workforce on the 'LFA Register for Gifts and Hospitality Received' by completing this form.](#)

Hospitality, which would not be acceptable, would include invitations to frequent or more expensive social functions where there is no direct link to official business, (e.g. the theatre), particularly where these come from the same source, and those which involve travel, hotel or other subsistence expenses.

There are occasions however where acceptance is allowed if attendance is justified, and prior approval must be sought. Examples include:

- An invitation from an established or prospective organisation to a function that is part of a wider gathering;
- An invitation to attend a dinner or function of a Society or Institute with whom there is a historical relationship; or
- An invitation to attend a function organised as part of a company's anniversary celebration.

Record Keeping

We must keep financial records and have appropriate internal controls in place to evidence the approval process, and [all gifts and hospitality received by Lancashire FA Board Directors, CEO, Senior Leadership Team and all workforce should be recorded on the 'LFA Register for Gifts and Hospitality Received' by completing this form.](#) This is irrespective of whether they are/aren't accepted or require prior approval.



[In addition, on an annual basis, all staff and Directors are required to complete a 'Nil' Return Declaration by completing this form, confirming that they have not received any additional gifts or hospitality that has not been formally submitted for approval.](#)

Procurement or Monitoring of a Contract

Apart from trivial/inexpensive seasonal gifts (with a value of less than £25), no gifts or hospitality of ANY kind, from any source, should be accepted by anyone involved in the procurement or monitoring of a contract. This will ensure that no criticism can be made regarding bias to a particular company or supplier.

Conditions of Use

Whether provided or received, any gift or hospitality is restricted to the final recipient and there is no right of re-sale to any third party.

When deciding whether **prior approval** should be sought before accepting hospitality and/or a gift (where reasonable) the following must be considered:

- **Is the gift trivial in value?** A trivial gift is one of nominal value where common-sense dictates that there is a minimal risk of giving rise to an accusation of a conflict of interest. Such gifts include small perishable items, novelty or branded stationery items and items with a value of less than £25.
- **Is the gift seasonal?** A seasonal calendar event increases the likelihood of receiving a gift of a higher value than would be usually expected if that same item were given during a different time of the year. If such a gift is received and it is above £50 in value then it should be accepted on behalf of the organisation and the employee should seek post-acceptance permission as soon as is practicable.
- **Might refusal offend?** Staff and Board members should be mindful of any sensitivity that refusal of a gift may cause. If such an event occurs and the gift is above £50 in value then the gift should be accepted on behalf of the organisation and post acceptance permission sought. Where it is reasonably considered that refusal may cause offence or where the value of a gift could not reasonably have been foreseen.
- **Is the gift frequently received?** Frequent gifts of any value give rise to future accusations of bias. Any gift which an employee reasonably believes they will receive on a regular basis should be submitted for prior approval.
- **Is there any expectation that a gift will be received?** Previous accepted practice does not imply future good practice. All gifts should be subject to the same conditions as if received for the first time.
- **Is the gift given openly and does it comply with the applicable local laws?** Any secretive element of gift giving could be considered to amount to bribery.

Authorisation

[Any offer of a gift or corporate hospitality made to Lancashire FA Board Directors, CEO, Senior Leadership Team and workforce should be submitted for approval using this form.](#)

Failure to obtain any requisite approval may result in disciplinary or other action as appropriate under the Code of Conduct (for Board of Director members) or the individual contract of employment in the case of staff.

In the event of a breach by a Director or employee, appropriate disciplinary action will be taken.



Provision of Gifts and/or Hospitality by Lancashire FA Staff

General Principles

Provision of gifts and/or hospitality should not be regarded as part of the normal conduct of the organisation and should only be a modest expense.

Provision of Gifts

While it is essential to maintain and cultivate contacts with outside groups, members of staff and the Board must bear in mind the principles of propriety and correctness when providing gifts of any value. A notional limit of £25 should be applied. [All gifts and/or hospitality offered by Lancashire FA Board Directors, CEO, Senior Leadership Team and workforce should be recorded on the Lancashire FA Gifts and Hospitality Offered Register and approved internally by completing this form as soon as possible.](#)

Provision of Hospitality

All expenditure on hospitality must be able to withstand both internal and external scrutiny. It should be value for money and incurred in accordance with the principles of regularity and propriety. The level of hospitality should not be excessive and it is a matter of judgement as to what is appropriate and reasonable in each circumstance.

What constitutes hospitality?

The following list provides some examples of what would be deemed as acceptable hospitality expenditure:

- Tea/coffee and biscuits/cakes.
- Modest lunches provided at recruitment/assessment panels, external training courses, staff development days (only at external venue) or infrequent working lunches.
- Modest lunches provided at meetings with external stakeholders or events (including corporate events).
- The total cost of food and refreshment at residential courses should not exceed £30 per person, per day.

Record Keeping - Register of Gifts and Hospitality Offered

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. In addition, [all gifts and/or hospitality offered by Lancashire FA Board Directors, CEO, Senior Leadership Team and workforce should be recorded and approved via the Lancashire FA Gifts and Hospitality Offered Register by completing this form.](#) This will capture the following details:

- Name of the Lancashire FA staff member providing the gift/hospitality.
- Type of gift/hospitality (a brief description).
- Estimated value (£/€).
- Name and organisation of recipient.
- Date of offer of gift/hospitality.
- Who the approving officer is.
- Confirmation of approval.
- If not approved, a statement by the Approving Officer as to why approval was not granted.
- Confirmation if the gift/hospitality offer was accepted or rejected.

Note, this form can also be used for registering the provision of multiple hospitality offerings provided as part of the same event by uploading a master document containing details of all the recipients.



Responsibilities of All

You must ensure that you read, understand and comply with this policy.

The prevention, detection and reporting of fraud, bribery and other forms of corruption are the responsibility of all those working for Lancashire FA or under our control. All workforce are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Lancashire FA is responsible for:

- Developing and maintaining effective controls to prevent fraud, bribery and corruption.
- Carrying out vigorous and prompt investigations if fraud, bribery or corruption occurs.
- Taking appropriate legal and/or disciplinary action against perpetrators of fraud, bribery or corruption.
- Taking disciplinary action against supervisors where supervisory failures have contributed to the commission of the fraud, bribery or corruption.

Board, CEO and Senior Leadership Team are responsible for:

- Identifying the risks to which systems and procedures are exposed.
- Developing and maintaining effective controls to prevent and detect fraud, bribery and corruption.
- Ensuring that controls are being complied with

All workforce are responsible for:

- Acting with propriety in the use of official resources and in the handling and use of corporate funds whether these involve cash or payments systems, receipts or dealing with contractors or suppliers.
- Reporting details immediately to the Senior Leadership Team or the CEO if there is a suspicion that a fraud has been committed or if any suspicious acts or events have been seen, or if it is believed or suspected that a conflict with this policy has occurred, or may occur in the future.

Any employee or volunteer who breaches this policy could face disciplinary action, which could result in dismissal for gross misconduct. Lancashire SA reserves the right to terminate a contractual relationship with agency or other workers if they breach this policy.

How to Raise a Concern

You are encouraged to raise concerns about any issue or suspicion of fraud, bribery or corruption at the earliest possible stage.

If you are offered a bribe, or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your Line Manager and / or report it in accordance with Lancashire FA's Whistleblowing Policy (found in the Employee Handbook) as soon as possible.

If you are unsure about whether a particular act constitutes fraud, bribery or corruption, raise it with your Line Manager.

In the event that a member of staff becomes aware of someone [giving or receiving gifts/hospitality that does not comply with the policy, they can report this anonymously and confidentially using this form](#). Upon receipt of the report, the CEO will undertake an investigation and take appropriate disciplinary action if required.



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Reviewing Registers

The CEO will receive a notification of all items added to the registers for both received and offered gifts and hospitality to ensure these are not excessive and that this policy is being complied with.

The registers will generally be reviewed by the Board on an annual basis.

The gifts received registered will be reviewed on a quarterly basis, and if the volume of gifts received exceeds 5, a staff ballot will take place to hand these out. Otherwise, the gifts will be handed out at the next review.

Protection

Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. Lancashire FA encourages openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in fraud, bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential fraud, bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your Line Manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the Lancashire FA Grievance Procedure.

Summary

All Lancashire FA Board Directors, CEO, Senior Leadership Team and workforce must be familiar with the terms and conditions set out in this policy. Compliance with the policy is important to ensure that Lancashire FA's standards of integrity are maintained and that the type and magnitude of gifts/hospitality received/provided is consistent with normal expectations.

The registers recording gifts and hospitality are subject to Freedom of Information (FOI) queries.

As the policy cannot cover every eventuality, the advice of your Line Manager, the CEO (or Chair for the CEO) should be sought in any case where the propriety of accepting/providing a particular gift or offer of hospitality is in doubt.

All workers will receive relevant training on this policy and our approach to fraud, bribery and corruption will be communicated to all suppliers, contractors and business partners at the outset of our business relationship them and as appropriate thereafter.



Summary of Gift/Hospitality Received Rules

Type of Hospitality	Rules	Required Action	Record on Register?	Prior Approval Required?
Small gift, such as chocolates or flowers with a value of <£25	Acceptable as a one-off gift sent or received.	Record this and hand it into the gifts pool..	YES	NO
Seasonal gift, with a value of <£50	Seasonal calendar event increases the likelihood of receiving a gift of a higher value than would be usually expected if that same item were given during a different time of the year. Accept on behalf of the organisation.	Seek post-acceptance permission as soon as is practicable, record this and hand it in to the gifts pool.	YES	NO
Gift received, with a value of >£50	Consider if refusal is likely to offend. Discuss with the CEO/Chair Politely decline gift if this will not cause offence or accept on behalf of the organisation if it will cause offence.	Seek prior approval where possible. If you have had to accept immediately, seek post-acceptance permission as soon as is practicable. Register gift even if it is refused and hand in to the gifts pool.	YES	YES
Conventional Hospitality such as Lunches/ Dinners	Normally acceptable if in the interests of the organisation, and in particular if lunches are part of meetings.	Record reason for attendance in advance. Not required to seek prior approval, but still requires approval. Should be used to promote the organisation’s business or as a learning exercise from host or similar businesses.	YES	NO
Attendance at conferences and seminars at the invitation of current or prospective partners/ stakeholders	Acceptable if in the interests of the organisation. These events can be of particular value where they support the establishment of relationships with strategic partners/ stakeholders to the business or enhance the organisation’s knowledge or understanding of a particular area. For such events, the hospitality element should be incidental to the event.	Record reason for attendance in advance and seek prior approval . Should be used to promote the organisation or as a learning exercise from the event.	YES	YES



Type of Hospitality	Rules	Required Action	Record on Register?	Prior Approval Required?
Other Hospitality (particularly sporting and cultural events, and invitations overseas)	Acceptable only if the interests of the Company can be clearly demonstrated.	Record reason for attendance in advance and seek prior approval . Should be used to promote the organisation or as a learning exercise from similar organisations.	YES	YES
Travel and accommodation, holidays and the use of vehicles.	Not acceptable.	Record in Register, but politely decline offer.	YES	N/A – CANNOT BE ACCEPTED

Potential Risk Scenarios: “Red Flags”

The following is a list of possible red flags that may arise during the course of working at Lancashire FA, which may raise concerns under various fraud, anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for Lancashire FA, you must report them promptly to your Line Manager using the procedure set out in the whistleblowing policy (Section 12 of the Employee Handbook):

- You become aware that a third party engages in, or has been accused of engaging in, improper business practices.
- You learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials.
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us.
- A third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business.
- A third party requests an unexpected additional fee or commission to "facilitate" a service.
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- A third party requests that a payment is made to "overlook" potential legal violations.
- A third party requests that you provide employment or some other advantage to a friend or relative.
- You receive an invoice from a third party that appears to be non-standard or customised.
- A third party insists on the use of side letters or refuses to put terms agreed in writing.
- You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided.
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us.
- You are offered an unusually generous gift or offered lavish hospitality by a third party.