



## Anti-Corruption Policy

### 1. Purpose of Policy

Tug of War Ireland endeavours at all times to comply with all laws, regulations and guidelines as an essential part of acting with integrity. Participating in corrupt activities, such as being involved in the payment or receipt of a bribe, jeopardises our reputation and continued growth. It also places you and Tug of War Ireland at risk for criminal and civil penalties, including large fines and even imprisonment.

We prohibit directly or indirectly offering paying or accepting bribes of any kind, for any purpose, in any location in the world.

This Anti-Corruption Policy is intended to help individuals recognise, detect and avoid potential violations of anti-corruption laws, including those within and outside of Ireland. Anyone engaged by us as a Volunteer, Contractor, Employee are required to understand and abide by the standards and procedures set forth in this policy. Anyone who fails to comply with the standards established in this policy will be subject to disciplinary action in accordance with the Disciplinary Procedures.

### 2. Scope of Policy

Corruption Law is currently governed by the Criminal Justice (Corruption Offences) Act 2018. Future laws including EU law due in this area will also form part of the scope of this policy. As such this policy applies to all Board, Interns, Volunteers, Employees, Contractors and any other individual or entity acting on behalf of Tug of War Ireland at any time. A company is guilty of an offence if anyone acting on its behalf is found guilty of corruption.

### 3. What is corruption

The term 'corruptly' is used in determining what an offence is under the Act. It is defined non-exhaustively as including acting with an improper purpose personally (e.g. by making false / misleading statements or withholding information); or by influencing another person.

A 'bribe' is referred to as "a gift, consideration or advantage' to a person as an inducement to, or reward for, or otherwise on account of, any person doing an act in relation to his or her office, employment, position or business. A bribe can be given or received directly or indirectly, alone or with another person. The bribe does not need to be actually given or received as offering, agreeing to give or requesting are also specified as being offences.

Unless it can be shown that it took "all reasonable steps and exercised all due diligence to avoid the commission of the offence", a body corporate is liable in circumstances where its: (a) director, manager, secretary, officer (or persons purporting to act in that capacity); (b) shadow director; or (c) employee, agent or subsidiary, commit corruption offences with the intention of obtaining or retaining business for the body corporate or an advantage in the conduct of business for that body corporate.

### Implications for Company Directors / Officers

Where an offence under the Act is committed by a body corporate and it is proved that the offence was committed with the connivance, or was attributable to any wilful neglect, of a person who was a director, manager, secretary or other officer of the body corporate (or a person purporting to act in that capacity) that person is guilty of an offence.

### 3. Policy

#### 3.1 Government Officials and Corporate Associates

Anti-corruption laws apply to officials at all levels of government both national and foreign, and to Commercial Associates. Bribing any Government Official or Corporate Associate, regardless of rank or position, may violate anti-corruption laws and this policy.

The term “Government Official” in the context of this policy means any individual in the following categories:

- Members of Dáil Éireann, Seanad Éireann, local authority representatives (County Councils), employees of the Irish Civil Service and semi-state bodies and the judiciary;
- Any member of government of any country or territory;
- A person elected or appointed to a legislative, administrative or judicial position of any country or territory;
- An employee of the government of any country or territory, or any department or agency of such government;
- A political candidate or a political party or party official;
- An officer or employee of a public international organisation such as the United Nations or the World Trade Organisation, or any department or agency of such organisation; or
- A person acting in a public function – for example, an employee of a state-owned entity or a state sponsored body could be considered an official under this category. These are operations owned or controlled, for the most part, by the government. This would include Sport Ireland.

The term “Corporate Associate” in the context of this policy means;

- an employee or representative of a commercial business enterprise we interact with or of our International or domestic governing bodies. If an individual with whom you interact on Tug of War Ireland’s behalf is not an “official” as defined above, that individual may be a Commercial Associate. Examples of common commercial associates include our sponsors, our auditors, our International, Sport Ireland and European Federation and other service providers.

#### 3.2 Prohibited Payments

Corruption is the misuse of entrusted power for private gain. A bribe, whether offered, or received, is a corrupt payment. A bribe does not always involve money; a bribe includes anything of value to influence a person to act dishonestly in the performance of their duty.

No employee may offer, promise, grant or authorise the exchange of money or anything of value to anyone in connection with business dealings in order to obtain an improper advantage. The term “anything of value” may include, but is not limited to:

- Gifts or entertainment;
- Payment or reimbursement of travel expenses;
- Improper charitable donations or social contributions; or
- Offers of employment for a government official.

The term “obtaining or retaining an improper advantage” includes, but is not limited to:

- Awarding or renewing contracts
- Approving licensing
- Securing public funding or grants
- Securing better product or service pricing

### **3.3 Facilitation Payments**

A facilitation payment is a small payment to an official, as a personal benefit to them, for the purpose of speeding up a compulsory action rather than influencing a particular decision or transaction. Facilitation payments are prohibited under this policy.

### **3.4 Permissible Payments/Gifts**

Not all payments involving officials or associates are considered bribes. Tug of War Ireland recognises and accepts that it is custom and practice for organisations to exchange gifts when partaking in events both inside and outside the territory of Ireland. These gifts do not constitute bribes as it is the accepted practice and procedure within sport and no benefit is expected or received from the exchange of such gifts between organisations.

However, all such gifts must be notified and declared in line with our Gift Policy

### **3.5 Payment Approval Procedures**

The Board may recommend permissible payments to Government Officials and Corporate Associates. Such recommendations must:

- Be reviewed for compliance with all applicable policies;
- Be submitted to the Chair, or person nominated by them, accompanied by the review findings<sup>1</sup> and;
- Be approved by the Board

### **3.6 Political Contributions**

In general, it is not the policy of Tug of War Ireland to make political contributions. In any exceptional circumstances, contributions to political parties or party officials could only be made after prior approval of the Board.

### **3.7 Charitable Donations**

Donations to charitable organisations, including but not limited to sponsorship of charitable events, the provision of equipment or tickets, must be pre-approved by the Board. Tug of War Ireland does not expect favourable treatment as a result of a donation. Such donations are permitted if all of the following requirements are met:

- The recipient is a legitimate and registered Charity;
- The Charity’s operation is transparent to the extent allowable under Irish law

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<sup>1</sup>Pre-approval of entertainment expenditures will not always be practical. As long as the entertainment expenditure meets the cited criteria and is properly reported for approval afterwards, it will be in compliance with this policy.

- The Charity does not provide a personal, financial, or political benefit to a Government Official or Corporate Associate as defined above.

### **3.8 Third Party Due Diligence**

Tug of War Ireland is dedicated to the continued growth, fostering and development of Sport through ethical and legal behaviour. Tug of War Ireland's expectation is that such ethical behaviour extends to the activities of its third parties. Third parties may include, but are not limited to service providers, sponsors and commercial partners. Individuals should exercise caution when engaging third parties to act on Tug of War Ireland's behalf. This is particularly important in countries where corrupt payments may be prevalent.<sup>2</sup>

### **3.9 Red Flag Review**

There are certain circumstances, or "red flags", that indicate a third party could be engaging in activities that may expose Tug of War Ireland to potential anti-corruption liability.

These red flags most commonly appear during contract negotiations or when invoices are submitted. Red flags can occur when the third party:

- Conducts business in a country that has a history of corruption;
- Refuses to confirm that it will abide by the provisions of anti-corruption laws;
- Is unwilling to provide documentation requested as part of the due diligence process;
- Has family or business ties with officials;
- Was recommended by an official;
- Appears to lack the resources or personnel required to perform the services offered;
- Makes unusual requests, such as requests to backdate or alter invoices;
- Asks for fees or commissions that are substantially higher than the typical rates in that country;
- Requires that payment be made by unconventional means, such as through offshore bank accounts or in a country other than where the third party resides;
- Requests that payments be made in cash or some other anonymous form;
- Expects reimbursement for travel and entertainment expenses, gifts for government officials or other questionable expenses which have not been approved; or
- Provides incomplete or inaccurate information or misrepresents its experience.

The presence of a red flag does not necessarily mean that the third party is, in fact, engaging in conduct that may violate anti-corruption laws. The presence of a red flag means that further scrutiny of the transaction is required.

### **3.10 Record Keeping**

All business expenses should be properly documented. No transactions may be recorded in a manner designed to disguise the true nature of a transaction. All dealings with third parties must be documented to show the necessary approvals, such as gifts, entertainment and travel expenditures. Individuals must follow all financial reporting and documentation standards and procedures. These include:

- Obtaining required authorisation;
- Accurately recording, and not falsifying, all expenditures in Tug of War Ireland's accounts;

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<sup>2</sup> The Corruption Perception Index published by Transparency International at [www.transparency.org](http://www.transparency.org) may be consulted to identify countries where corrupt payments may be prevalent.

- Prohibiting the establishment of any undisclosed or unrecorded accounts for any purpose; and
- Avoiding the use of personal funds to accomplish what is otherwise prohibited.

### **3.11 Contract Requirements**

Provision as regarding compliance with anti-corruption laws should be incorporated, where appropriate, into all contracts with third parties. Such clauses should provide:

- A statement that the third party understands and complies with the terms of applicable anti-corruption laws; and
- A clause allowing termination of the contract in the event that the third party may have engaged in activity that violates anti-corruption provisions are included.

Employees negotiating contracts with third parties should have the contracts reviewed to ensure that appropriate anti-corruption provisions are included.

### **3.12 Reporting Violations**

If you suspect a violation of this policy, you should report it immediately.

