

SECTION	People and Culture
POLICY	Anti-Fraud and Dishonesty Policy
DATE OF CREATION	1 July 2025
VERSION	2
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1. Introduction

Purpose: To prevent, detect and respond to all forms of fraud and dishonest conduct across the Club.

Commitment: Uphold high standards of integrity, transparency, and ethics per Doncaster Rovers' policies.

2. Scope

Applies to all personnel: board, executives, permanent/temporary staff, volunteers, players, agents, contractors, suppliers.

3. Definitions

- Fraud: Any intentional deception for personal or financial gain or to cause loss to the Club.
- Dishonesty: Misuse of Club assets, forging documents, bribery, expense abuse, payroll fraud, transfer fraud.

4. Culture and principles

- All employees should act with honesty, integrity and accountability.
- The tone is set at the top; senior leaders must visibly support anti-fraud measures.
- Club expects partners and agents to adhere to the same high standards.

5. Responsibilities

- Board of Directors: Maintain internal control systems; oversee fraud risk management.
- Executive Team: Lead fraud risk assessments; implement controls; report major incidents to the board.
- Senior Management: Ensure controls operate effectively within their areas.
- Internal Audit (or equivalent): Test and review controls regularly.
- All Staff: Be alert to fraud risks; report suspicious activity; cooperate with investigations.

6. Risk management and controls

- Conduct periodic fraud risk assessments.
- Implement segregation of duties, dual sign-off on expenses, transfers, recruitment.
- Monitor ticket sales, merchandise revenue, and transfer activity for irregularities.

7. Reporting mechanisms

- Raise concerns via line manager, People and Culture, Finance Director, or CEO.
- Access anonymous reporting (e.g., "Patronus") channels, ensuring confidentiality.
- Protection against retaliation is guaranteed.

8. Investigation process

- All reports are promptly and fairly investigated.
- Investigations conducted by Internal Audit, People and Culture Department, Legal, with potential external involvement.
- Findings reported to board, and externally if required.

9. Disciplinary, legal and regulatory actions

- Confirmed fraud may result in dismissal, prosecution, and civil recovery of loss.
- Serious cases may be referred to EFL, FA Integrity Unit, the police.
- Recovery of losses pursued; sanctions applied in line with FA/EFL rules.

10. Training and awareness

- Mandatory induction and annual fraud-awareness training.
- Updates include case studies, changes in FA/EFL regulations, cyber fraud insights.

11. Monitoring and continuous improvement

- Internal Audit to periodically test controls.
- Policy and risk register reviewed annually or following any incident.
- Lessons learned incorporated into future risk mitigation measures.

12. Policy review

Reviewed annually or following: fraud incidents; legislative or EFL/FA changes; structural changes within the Club.

