

# Anti-Bribery and Financial Crime Corporate Policy

## Why this Policy matters

We take a zero-tolerance approach to bribery, corruption, and financial crime and we are committed to acting professionally, fairly and with the highest legal and ethical standards in all areas of our business. The BBC's Code of Conduct, together with this Policy, reflect our commitment to uphold all laws relevant to countering bribery, corruption and financial crime in all the jurisdictions in which we operate.

Bribery and financial crime have severe consequences for both the individuals and companies involved. Individuals found criminally liable may face fines and imprisonment for up to ten years. If we are found to have failed to prevent bribery, or the facilitation of tax evasion (including where those offences are committed by people performing services on our behalf) we could face unlimited fines and extensive reputational damage. We therefore take our legal responsibilities very seriously.

## Who this Policy applies to

This Policy applies to you if you work for, or represent, the BBC or one of its subsidiaries. This includes, but is not limited to:

- employees, full-time or part-time
- those on a fixed term or temporary contract
- freelancers, contractors or consultants
- volunteers or interns

## The essential things you must do or not do

These high-level essential mandatory requirements are the most important for you to understand and follow to meet the Policy objectives.

If you have any concerns or conflicting priorities that prevent you following essential requirements, please discuss them with one of the people listed in the section under 'Where to go for help and exceptions'. Breaches may put the BBC at risk and, in addition to any criminal proceedings, may result in disciplinary action, up to and including dismissal, or termination of our relationship with you.

### Bribery:

1. You must not offer, promise or give bribes, nor ask for, agree to receive or accept bribes.  
There are additional requirements where the recipient is a public official (see 2 below).

A bribe is a financial or other advantage (e.g. a gift, payment or reward) offered, promised or given in order to induce a person to improperly perform their function or to reward them for doing so. Bribery offences can be committed in the UK or abroad and can be committed merely by asking for or offering a bribe, regardless of whether the bribe is actually given or received.

Bona fide gifts and hospitality (given and received) do not constitute bribery if they are proportionate and reasonable in the circumstances. The Guidance on Gifts & Hospitality Guidance outlines how to handle gifts and hospitality.

The BBC does not make contributions to political parties or charitable donations, except in relation to designated BBC charities.

2. You must not give, promise, or offer, a gift, payment or reward to a public official, including to "facilitate" or expedite a routine procedure (known as a "facilitation payment").

It is an offence to give, promise or offer a payment or other advantage to a foreign public official with the intention of influencing the official and obtaining or retaining business. A "public official" is anyone who holds a legislative, administrative or judicial position outside the UK, or exercises a public function.

Facilitation payments are typically small, unofficial payments made to secure or expedite a routine or necessary action, when the BBC has already paid for, or is entitled to, that action. Facilitation payments constitute bribes.

#### **Tax evasion:**

3. You must not engage in tax evasion or facilitate another person to do so, whether in the UK or elsewhere.

Tax evasion is the illegal non-payment or underpayment of tax. Facilitating tax evasion is knowingly assisting another person to fraudulently evade tax. Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct.

#### **Fraud:**

4. You must not commit fraud of any kind, whether by false representation, failure to disclose information or by abuse of position.

Fraud is the intentional use of deception or dishonesty to make a gain for yourself or another, to cause loss or risk of loss to another and/or to avoid an obligation.

Fraud can have serious implications for both the BBC and the BBC employee involved. In the UK, a person convicted of fraud can face up to 10 years' imprisonment and/or an unlimited fine.

There are three ways of committing fraud:

a) **Fraud by false representation:** Making a false claim to make a gain or cause a loss. For example - claiming for expenses that were never incurred, submitting false or exaggerated time sheets or exaggerating your qualifications in a job application.

b) **Fraud by failing to disclose information:** Failing to disclose information that you are legally obliged to disclose, to make a gain or cause a loss. For example - failing to report a company device has been found after it was reported lost and replaced or failing to declare a car is being used for company purposes to the insurance company.

c) **Fraud by abuse of position:** Abusing your position to make a gain or cause a loss. For example - changing an invoice to divert funds to another account, awarding vendor contracts to relatives and friends or leaking company information.

#### **Due diligence and standard contract terms:**

5. You must undertake appropriate due diligence before contracting external parties and include standard terms in contracts.

Due diligence and standard contract terms are essential for managing risks which arise in the context of anti-bribery and financial crime:

1. Sanctions

Definition: Sanctions are restrictive measures put in place by sanctions authorities to achieve specific foreign policy and national security objectives, as well as maintaining international peace and security and preventing terrorism. These rules, which change from time to time, prevent us from engaging with certain companies and individuals.

2. Associated persons

Definition: Associated persons are third parties who provide services for or on behalf of the BBC. Examples include freelancers, fixers, outsourced service providers and agents.

There is a risk that associated persons, in their dealings with other third parties, commit bribery or facilitate tax evasion on behalf of the BBC.

3. Money laundering

Definition: Money laundering is the process by which criminal property (i.e. the proceeds of crime) is made to look legitimate or is concealed to avoid detection.

Money laundering is illegal so you should be alert to suspicious transactions or arrangements requested by third parties and report them (see section 7 below). Suspicion may arise from cash transactions or requests for payment to an individual/company/account/jurisdiction which is unexpected given the terms of the contract or purchase order.

### **Record keeping:**

6. You must keep accurate records and follow approved processes for all financial transactions.

You are also responsible for the accuracy of transactions and contracts that you authorise and the records under your control. In particular:

- all accounts, invoices, memoranda and other documents and records relating to your dealings with both internal and external parties to the BBC should be prepared and maintained with strict accuracy and completeness; and
- if you become aware any record is misleading, inaccurate or non-compliant with policy it is your responsibility to promptly raise a concern.

### **Reporting:**

7. You must report any suspicion of bribery or financial crime immediately. You must not approach the party you suspect or attempt to resolve the matter by yourself.

You must report any suspicion to your line manager, to the BBC Investigations Service .

Do not discuss the matter with anyone else, unless you are specifically asked to do so.

### **Training:**

8. You must complete and refresh any mandatory training assigned to you or your role in relation to bribery and financial crime.

### **Where to go for help**

If you are unsure about whether a particular act constitutes bribery or a financial crime, or you are unsure about the appropriate course of action, seek advice from your line manager.