



ANTI-FRAUD AND CORRUPTION POLICIES

(BBC STUDIOS PRODUCTION AND DISTRIBUTION)

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ANTI-FRAUD POLICY

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Related Policies:

BBC Studios Anti-Fraud and Corruption Statement
BBC Studios Guidance on Avoiding Facilitation Payments
BBC Code of Conduct

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BBC STUDIOS ANTI-FRAUD APPROACH

BBC Studios (BBCS) is committed to the highest standards of ethics, honesty, openness and accountability. It is crucial that we take all necessary steps to protect the reputation of the BBC and the value of the BBC brand. As an organisation, BBCS takes a zero-tolerance approach to any form of corruption: i.e. in the course of our business activities we do not endorse any form of fraud or corruption from either our own staff or those acting on our behalf.

WHAT IS THE PURPOSE OF OUR ANTI-FRAUD POLICY?

This document sets out BBCS's policy and procedures in relation to fraud. It tells you what your responsibilities are and what you need to be aware of and also what to do if you suspect an issue.

The principles set out in this Policy are also enshrined in the BBCS Anti-Fraud and Corruption Statement. The statement sets out the basic principles of our zero-tolerance approach to any fraudulent or corrupt activities and practices and ensure we meet our own high standards and also comply with the law.

The overriding message to remember is that BBCS never supports or accepts fraud of any kind, for any purpose. This applies in all circumstances, no matter how "normal" or "accepted" the activity may be in certain sectors or countries. This Policy applies wherever you are in the world.

You must remember that this Policy is only a starting point and cannot address every situation which may arise. Always use common sense and ask for advice if you are concerned or unsure.

Remember:

- It is a dismissible offence to be engaged in fraud, bribery or other corrupt activities or practices:
 - If you are a BBCS or UKTV permanent employee (or a permanent employee in a majority owned indie producer) and do not comply with these standards, you will be subject to disciplinary action, which could result in your dismissal, or
 - If you are a freelancer, casual, temporary agency staff or contractor you may have your contract terminated.
- The matter may also be reported to the police or relevant authorities.

Fraud and corrupt activities are likely to result in both serious financial and reputational damage to BBCS, as well as potentially placing BBCS in contravention of its obligations under anti-corruption legislation. All staff share responsibility for the prevention, detection and reporting of fraud, as well as the effective implementation of this Policy.

Corporate Criminal Offence:

The Criminal Finances Act (2017) introduced the Corporate Criminal Offence (CCO). In essence this creates an offence, very similar to the UK Bribery Act, for a corporate entity of failing to prevent tax evasion by an associated person (a BBCS employee, agent or any other person who performs

services for, or on behalf). The fundamental purpose of the CCO is for the UK HMRC to signal zero tolerance of tax evasion and require organisations to put in place mechanisms to drive compliance and fulfil an “adequate procedures” type defence.

Economic Crime and Corporate Transparency ACT 2023 (ECCTA)

The ECCTA strengthens the UK’s ability to prevent and detect fraud by improving corporate transparency, tightening identity verification at Companies House, and enhancing information-sharing to combat economic crime. It also introduces tougher controls around money laundering and a new Failure to Prevent Fraud offence, helping organisations reduce fraud risks and improve accountability.

Sanctions

BBC Studios must comply with all applicable UK, US, EU and UN financial sanctions, which prohibit direct or indirect transactions with sanctioned individuals, companies, financial institutions or other entities, including non-financial activities that could provide economic benefit. To manage this risk, counterparties are screened based on factors such as links to high-risk countries, involvement in sensitive themes (e.g., terrorism, corruption, human rights issues), or the presence of red flags such as complex or third-party payment requests. Engagements and payments must not proceed until screening is complete and any issues resolved. Business areas are responsible for assessing risk, recording screening decisions, and ensuring accurate counterparty information is provided to enable effective due diligence.

WHO IS COVERED BY THIS POLICY?

Employees and those working on our behalf

This Policy applies to all individuals working at all levels and grades across BBCS Production and Distribution, as well as UKTV and any majority owned subsidiaries. This includes: senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual staff and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as staff in this Policy).

Third parties

We expect those third parties working on our behalf to adopt a similar zero tolerance approach to fraud when working on our behalf. Third parties are expected to sign up to [The BBCS Anti-Fraud and Corruption Statement](#), or to demonstrate they have adequate procedures and policies in place to support a zero tolerance approach and protect BBCS from the risk of fraud.

A third party means any individual or organisation you come into contact with during the course of your work. This could include: actual and potential customers, suppliers, licensees, distributors, business contacts, agents, fixers, production service companies, advisers, independent production companies, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

As per ECCTA, companies within an organisation’s supply chain are not associated persons unless they are providing services for or on behalf of the relevant body. BBC Studios has very limited use of any suppliers in an agent capacity, therefore this risk is low in our organisation

Equity investments in independent production companies

Majority owned production companies are expected to adopt and comply with this policy. Production companies where BBCS holds a minority interest, are expected to either adopt our policy or have a policy and approach that aligns to ours and protects BBCS from the risk of fraud.

WHAT IS THE DEFINITION OF FRAUD?

“Fraud” is defined as the taking, or obtaining by deception, of money or any other benefit from the BBC, BBCS, a customer or a supplier, when not entitled to that benefit, or attempting to do so. The UK Fraud Act 2006 established that the offence of fraud can be committed in 3 different ways:

1. Fraud by misrepresentation:

Examples:

- Lying about qualifications on your CV when you apply for a role
- Manipulating BBCS financial accounts or systems
- Using a BBCS credit card to buy goods for your own personal use
- Overcharging for expenses or claiming overtime that you never incurred
- Applying for reward vouchers for a team member and keeping them for yourself
- Manipulating systems, registers or processes to obtain BBCS assets such as IT and mobile equipment, commercial information

2. Fraud by Failure to Disclose Information

Examples:

- Failure to declare you are driving on company business or that you have had an accident on your car insurance
- Failure to declare you have received a gift or hospitality out of policy
- Failure to disclose a conflict of interest when you appoint a supplier who is a family member
- Failure to declare a criminal conviction on your job application

3. Fraud by Abuse of Position

Examples:

- Copying data or content in order to leak or sell on for gain
- Awarding a contract to a close friend or relative
- Circumventing segregations of duties controls by abusing management position

Theft

Theft and fraud are often interchangeable, but they are different crimes. Theft involves taking something by stealth or force. Fraud requires some form of deception or manipulation. Theft becomes fraud if manipulation or deception are used to cover up the theft. For example, taking an asset from the office or on production and amending the asset register to remove the item and conceal the offence. Although

it is a different crime, BBCS treats theft as seriously as fraud, and the principles of this policy equally apply to those stealing from the company.

Avoiding Breach of Sanctions regimes

Before working with a counterparty, assess whether screening is needed using three key criteria.

1. Country Connection

Does the counterparty have any link to a country we screen? This could include address, nationality or work location

2. High-Risk Themes

Does the engagement involve a high risk theme? Including but not limited to: global irregular migration & trafficking in persons, chemical weapons, terrorism, cyber activity, corruption, human rights issues, unauthorised drilling, etc.

3. Red Flags:

Watch out for:

- Requests to pay a third party
- Complex payment arrangements
- Requests for cash payments

If any of these apply, refer the counterparty and their bank for screening. You should also consult your business area BLA team to ensure full due diligence is completed.

YOUR ROLE AND RESPONSIBILITIES WITH REGARD TO FRAUD AND SANCTIONS

All staff are responsible for protecting the company's assets and the reputation of the BBC brand from fraud. If you are an approving manager, then you are responsible for the accuracy of transactions and contracts that you authorise and their supporting records and documentation such as invoices and receipts. You must always ensure that they have adhered to the correct approval processes and you ask for invoices and receipts. Staff are trusted to maintain accurate records and not falsely manipulate BBC Studios systems.

BBCS strictly prohibits undisclosed, unrecorded, or falsely recorded transactions. If you are asked to authorise and/or prepare any record that is misleading, inaccurate or non-compliant with policy or if you learn that any record is misleading or inaccurate, promptly report your suspicions.

- Conduct yourself and all business activities in an honest and ethical manner
- Ask for documentation such as invoices and receipts, and keep accurate records
- Perform Sanctions check via Dow Jones (BLA teams or FC team will help perform these) if looking to transact or film in sanctioned territories
- Familiarise yourself with the fraud red flags
- Scrutinise the transaction for potential fraud indicators before recording or approving it
- Carry out an appropriate level of due diligence on third parties so that you know who you are doing business with and that they are honest
- Report any suspicions or ask for advice

Don't:

- Falsify records or documents or make false claims
- Look the other way and ignore genuine suspicions

REPORTING FRAUD OR CORRUPTION

Do. Speak Up. If you suspect that either staff or an external party have perpetrated a fraud or stolen something or if you are unsure if a transaction is genuine.

Who to speak to: Information about who to talk to and also your options to anonymously report your suspicions via our third party hotline, Navex Global can be found on the **Code of Conduct intranet site**. The site as well as the **Speak up website** also contains information on our protected disclosure whistleblowing policy.

Internal contacts:

BBCS Anti-Fraud Contact: You can also speak directly to the nominated BBCS Anti-Fraud contact:

- **Ben Rowlands** Tel: +442084331645 x31645, Email: ben.rowlands@bbc.com
Address: 4B, 1 Television Centre, 101 Wood Lane London W12 7FA

BBC Investigations team:

The email address for Corporate Investigations is BBC.Investigation.Service@bbc.co.uk

And further contact details as well as incident reporting forms are linked on the intranet [here](#).

If the nature of the matter is such that you cannot raise it through internal channels, you can speak confidentially and anonymously to the following external independent organisations:

EXTERNAL ORGANISATIONS

- **Navex Global**

For the UK, call the external number: **0800 890 011, at the prompt, dial 833 573 1750**

If you are outside of the UK or wish to make a report in a language other than English, [click here: https://bbc.navexone.eu](https://bbc.navexone.eu)

Or alternatively [report online](#)

- **Protect**

Telephone: +44 (0)20 3117 2520

Email: whistle@protect-advice.org.uk

If you are unsure: If you are unsure about whether your suspicions warrant making a report, then you should discuss the issue confidentially and informally with the Anti-Fraud Officer, who will be able to advise you how to proceed. You can also discuss issues directly with your local Business and Legal Affairs or HR Representatives.

If you do have suspicions, it is very important that you:

- **Do not approach the party you suspect** of perpetrating the fraud or corrupt act or attempt to resolve the matter yourself.
- **Do not discuss the matter** with anyone until you have spoken to the individuals above, unless you are specifically directed to do so.
- **Do not alter or destroy any documentation or information** whether in hard or soft format, as it may become evidence.
- **Do not approach or intimidate** any witnesses, or suppress information.
- **Always assist in an investigation where required**, including providing information when requested.
- **Contact your HR representative** if you are unsure of your rights.

Your rights to confidentiality and protection

All information provided by you as a result of your reasonable suspicion that fraud or corruption has, or is about to, occur will be treated confidentially, you should note that the protection of confidentiality is reliant upon prevailing external legislation.

External reporting

Reporting of suspected instances of fraud to the appropriate external authorities should be undertaken by the [BBC Investigation Service](#) or by a nominated individual agreed by CFO and General Counsel within BBCS. This does not restrict your ability, or that of an appropriate person, to report a matter of suspected fraud to the appropriate external authority directly. Wherever possible, however, you are encouraged to report suspected fraud in accordance with this Policy.

Reporting to the Police and Serious Fraud Office

The BBCS General Counsel, CFO and BBC Investigation Service will consider involving the police or the Serious Fraud Office (SFO) to initiate a criminal investigation, which may lead to a criminal prosecution. In deciding when and whether to involve the police or the SFO, the following factors will be taken into account:

- the scale of the fraud;
- whether there has been any external involvement in perpetrating the fraud;
- BBCS's responsibility to act to protect its funds; and
- the need for BBCS to be seen to be publicly accountable.

DISCIPLINARY PROCEDURE

Where there are reasonable grounds to suspect that you have attempted, perpetrated or in any way assisted in an activity considered fraudulent, you may be suspended from duty until a full investigation has been completed. The fact that the police or authorities are involved in the matter should not, under normal circumstances, be a reason for suspending the disciplinary procedure. Provided that Management is satisfied that there are reasonable grounds for proceeding with the disciplinary procedure, this will go ahead. Matters of alleged fraud and corruption will be dealt with in accordance with the policy for misconduct.

Fraud and corruption are dismissible offences

Allegations of fraud implicating freelancers, casual or temporary agency staff or contractors will also be investigated. Contract(s) may be terminated where there is evidence that the individual was involved in fraud.

Securing assets and restricting your access to them

If you are being investigated for suspected fraud you may be denied access to BBCS's premises and information systems. This may include altering door codes, passwords and security codes or removing any authorisation in connection with BBCS's funds or assets.

The manager responsible for the investigation is responsible for ensuring that physical assets and records, which may be used in subsequent investigations, are secure.

Recovery action

Where BBCS has suffered loss, restitution will be sought for any benefit or advantage obtained. The recovery of costs will also be sought from individual(s) responsible for fraud. As a first step, the individual concerned will be asked to make good the loss.

FRAUD AND SANCTIONS RED FLAGS:

All staff should be aware of the simple red flags that could indicate some form of fraud or corruption is occurring:

- Deals outside of market rates i.e. too good to be true
- Requests to alter descriptions of contracts or purchase orders
- Requests for payments with extreme urgency from unusual supplier contacts and /or requests via email to change banking or payment details that may originate from a fraudster impersonating another company or individual
- Request for payments in cash when this is not normal business practice
- Requests to make payment to a different company to the one that actually provided the goods or services or to a country or geographic location or registered address which is different from where the vendor resides or conducts business.
- Vendors who refuse to issue invoices, over invoice or do not want to sign formal agreements
- Contractors / suppliers who insist on dealing with a particular person
- Unexplained wealth or sudden change of lifestyle
- Dominant management / working style or managers who are subject to unusual level of grievances or complaints
- Individuals always working late or refusing to take leave or a promotion
- Individuals working for another employer, even withing BBC Group, during approved sick leave
- Falsifying records provided as evidence of either sick leave or incapacity or another allowable reason for time off as per BBCS HR policies
- Contracting with someone who engages in, or has been accused of engaging in, improper business practices
- Provision of employment or some other advantage to a friend or relative which may be construed as nepotism or cronyism
- Documents supporting payment requests such as invoices, receipts and contracts that appear to be non-standard, altered or customised.
- Commission, services, goods, payroll or fee payments that appear inflated given the service/goods that have been provided
- Misrepresentation of skills, qualifications and experience (references hard to obtain for CV information or inconsistent with CV data)

Sanctions specific flags:

- Third party or supplier based in tax havens or high risk territories, or providing payments details/bank accounts in high risk territories or tax havens;
 - Foreign nationals of high risk territories we consider engaging with in production;
 - Transactions with governments in high risk territories, even if not direct ministry (local councils, public organisations directly funded by government, tourist offices, etc).
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