

# Corporate Criminal Offences (CCO) Policy



The Institute  
of Contemporary  
Music Performance

Version number	Date approved (including committee)	Reason for production/revision	Author	Proposed next review date
V1.0	February 2022	Requirement of the Financial Regulations (FR) Framework	Jenny Marzano	February 2023
<b>Related policies</b>				
<ul style="list-style-type: none"><li>• ICMP's Financial Regulations Framework, including<ul style="list-style-type: none"><li>○ Procurement Policy</li><li>○ Whistleblowing Policy</li><li>○ Anti Bribery and Corruption Policy</li></ul></li><li>• Disciplinary Policy</li></ul>				
<b>External Reference</b>				
<ul style="list-style-type: none"><li>• Criminal Finance Act 2017</li></ul>				

## **1. Policy Statement**

- 1.1. The Criminal Finance Act 2017 was introduced to make companies accountable for criminal activity where the facilitation of tax evasion has occurred by services and people acting on their behalf.
- 1.2. ICMP will adopt, monitor and review all necessary precautions and follow government guidance to minimize the risk of breaching the Corporate Criminal Offence (CCO) regulations.

## **2. Purpose**

- 2.1. This Policy will outline the requirements and practices of the ICMP to stop its employees from facilitating tax evasion in any deliberate way.

## **3. Scope**

- 3.1. The laws and principles of facilitating tax evasion as outlined in this policy apply to all ICMP employees and any associates carrying out work on behalf of ICMP. This would include, but is not limited to, contractors who are working on behalf of ICMP or who act as advisors.

## **4. Roles and Responsibilities**

- 4.1. It is the role of the ICMP Corporate Board to periodically review the Financial Regulation Framework and to assure itself through the work of the Audit Committee that adequate checks and balances are in place to detect and report CCOs. The Corporate Board of ICMP has adopted a zero-tolerance approach to the facilitating of tax evasion.
- 4.2. Specifically, it is the role of the Finance Director to ensure appropriate monitoring and review of policy and practice are in place.
- 4.3. It is the role of the SMT to ensure that all staff are trained and aware of good practice and preventative measures. Deliberately facilitating tax evasion by a member of staff will be considered gross misconduct and will be dealt with in accordance with ICMP's Disciplinary Policy.
- 4.4. It is the responsibility of all staff at ICMP to ensure they are conversant with the Financial Regulations Framework and to therefore identify and report suspected acts of financial irregularity.

## **5. Promoting good practices and preventative measures**

- 5.1. ICMP demands commitment from all staff, in particular 'buyers', not to recommend a service or provider that has proved not to have reasonable tax evasion preventative measures in place.
- 5.2. Risks regarding corporate criminal offences are recorded on ICMP's Finance Risk register and are considered through ICMP's well-established risk management practices where risks are reviewed quarterly and significant risks are automatically escalated to the attention of the Corporate Board.

## **6. Communication and training**

- 6.1. ICMP seeks to ensure that its prevention policies and procedures are communicated, embedded, and understood through the organisation.
- 6.2. All employees joining the organization will undergo relevant fraud detection and CCO training and must confirm that they have read all relevant policies.
- 6.3. All buyers will undertake annual fraud detection training alongside 'best practice in procurement' reviews.

## **7. Monitoring and Review**

- 7.1. The Audit Committee will undertake an annual review regarding the efficacy of this policy, any preventative procedures, staff training and where necessary make recommendations to the Corporate Board for improvements.