

Gateway - The BBC Intranet

Gateway

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Contact: (02)26976

Authorisation



Investing authority within senior management is an important method of reducing the risk of fraud. It is the responsibility of everyone at the BBC to ensure that authorisation controls are being applied.

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Useful links

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Keep control

Are you allowing others (outside the delegated authority list) to progress with sales deals where it is your responsibility to approve such transactions?

As a senior member of the team with assigned responsibility, do you allow payment vouchers or purchase orders to be processed without your specific approval?

Do you ensure that, as a manager senior to the person producing risk assessments, you authorise the assessments before they are filed?

As a senior member of the production team, do you allow other (perhaps more junior) members of your team to make petty cash claims without your specific approval?

A definition and examples of authorisation controls follow.

Authorisation

Authorisation controls are controls that mitigate the risk of fraud by ensuring that particular transactions or events are approved by appropriate persons. The approving people are usually independent (segregated) from the person carrying out the transaction or event and in a role of authority.

Examples include:

There is a release strategy in the SAP finance system. This means that specific users are set up to give them authority to authorise specific actions (e.g. authorise payment vouchers or purchase orders). The action can only take place once one of the assigned people has authorised it

All petty cash claims on drama productions should be signed off by senior production staff (e.g. the Production Accountant) prior to payment being made. Purchases should only be authorised by individuals within delegated purchasing limits and with where they are from suppliers on the BBC Preferred Supplier listing

Cheques should only be authorised and signed by appropriate signatories

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