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Crime and Policing Act 2026

Section 250

Criminal liability where senior manager commits offence

October 2026

BDO

Content

Introduction	**3**
Our approach	**4 - 7**
Additional support	**8**
Related corporate liability offences	9
About BDO	**10**



Introduction

Background

Originally introduced to Parliament in February 2025 as part of the UK Government's broader agenda to tackle serious crime and corporate wrongdoing, the Crime and Policing Act 2026 received Royal Assent on 29 April 2026. Its landmark corporate liability reform, Section 250 came into force on 29 June 2026, fundamentally reshaping the UK regulatory and enforcement landscape.

Section 250 replaces the narrower economic crime attribution regime introduced by ECCTA and extends the senior manager attribution principle across a broader range of criminal offences. Under this expanded regime, a corporate body or partnership can be held directly criminally liable for any UK criminal offence committed by a "senior manager" acting within the actual or apparent scope of their authority. Rather than relying on formal job titles or board membership, the legislation assesses liability based on functional decision-making influence over a substantial part of the organisation's activities.

Crucially, Section 250 offers no statutory safe-harbour defence for having "reasonable" or "adequate" compliance procedures in place. Because this reform applies uniformly across all industries, organisations must take proactive steps to protect themselves.

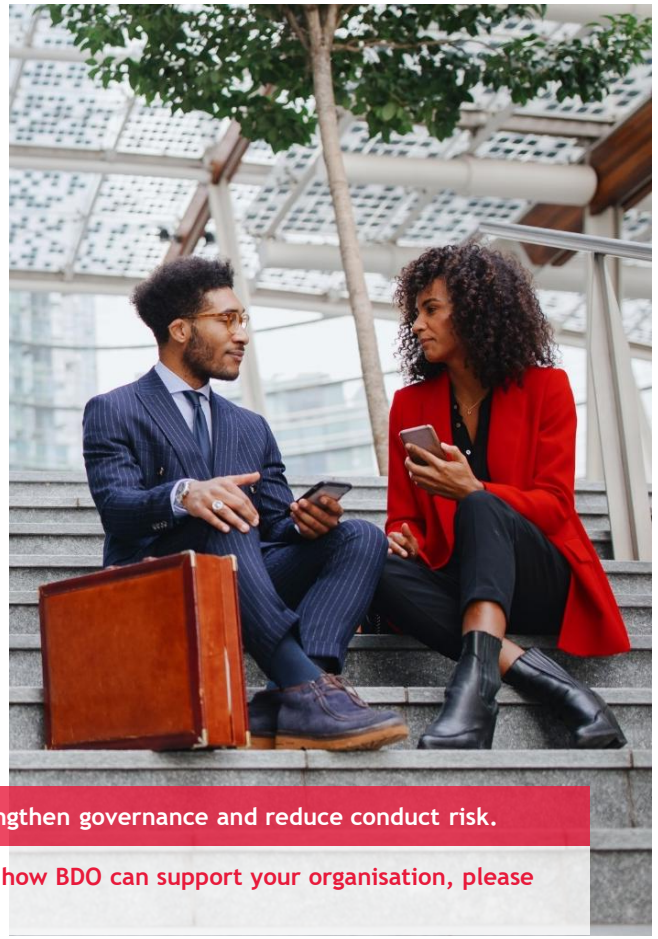
Why it matters?

Enterprise-wide offence exposure
Corporate liability is no longer limited to economic crime offences and may arise across a broad range of criminal offences, including those relating to health and safety, data protection, cyber security and environmental matters.

Authority beyond the organisation chart
Individuals outside the C-suite—including regional directors, department heads, and operational leads—can trigger corporate criminal liability if they hold significant decision-making influence.

No compliance safe harbour
Unlike traditional "failure to prevent" offences, demonstrating existing policies and controls will not provide an automatic legal defence once an offence is attributed.

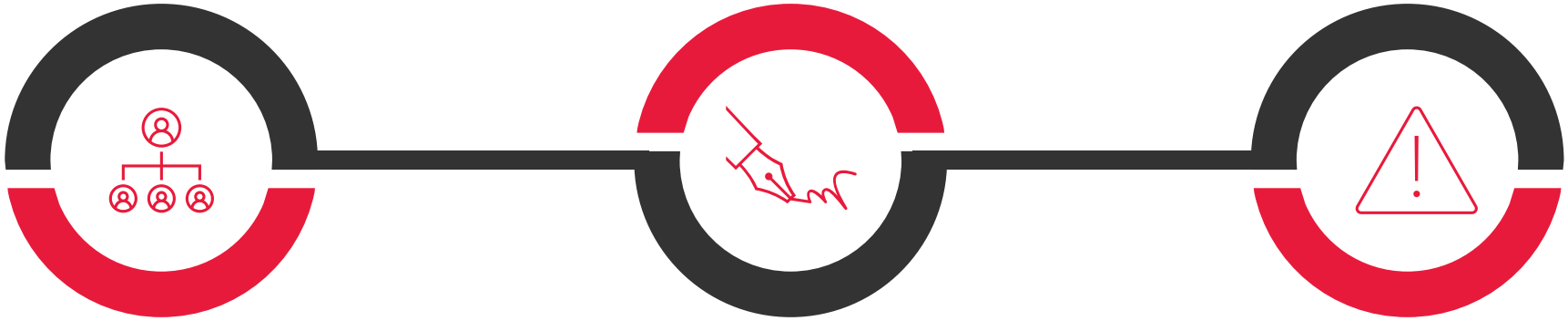
Severe financial and reputational impact
A corporate criminal conviction carries the risk of unlimited fines, regulatory debarment from public contracts, and lasting reputational damage with stakeholders.



BDO helps organisations identify Section 250 exposure, understand authority in practice, and prioritise actions to strengthen governance and reduce conduct risk.

This document outlines BDO's approach to assessing Section 250 exposure and related financial crime risks. To discuss how BDO can support your organisation, please contact us using the details provided at the end of this document.

BDO approach - at a glance



Senior Manager mapping

Identify roles that appear to satisfy, may satisfy, or do not appear to satisfy the **statutory Senior Manager criteria under Section 250** based on review of organisational and governance documentation.

The assessment will support identification of the organisation's potential Senior Manager population and prioritise roles for further review.

Practical Authority review

Assess the **actual**, **apparent** and **practical authority** attached to relevant roles and how that authority may create Section 250 exposure.

The review will identify how authority is documented, exercised, perceived and controlled across the organisation. The assessment also considers the extent to which roles may be able to influence, bypass or override established controls, governance arrangements and escalation processes.

Risk assessment

Assess the **conduct risks** associated with senior manager authority, decision-making, governance responsibilities and organisational influence, and to identify the extent to which those risks may create Section 250 exposure.

The assessment will help organisations understand, evaluate and manage conduct-related risks associated with senior manager roles and governance arrangements.

The assessment will leverage outputs from the Senior Manager mapping and Authority review, focussing on practical conduct-risk management rather than legal analysis.

Senior Manager mapping

Identify the individuals and roles most likely to create Section 250 exposure

Section 250 exposure may arise from the actions of individuals who exercise significant decision-making influence across an organisation. However, those individuals are not always limited to Board members or formally designated executives.

Authority is often exercised through committees, delegated responsibilities, functional leadership structures and operational decision-making processes. Identifying who may satisfy the statutory Senior Manager definition is therefore a critical first step in assessing potential exposure.

Our Senior Manager Population Mapping helps organisations identify and prioritise relevant roles, providing the foundation for understanding authority, assessing conduct risk and targeting remediation efforts.



Key outcomes

- Clear visibility of where Section 250 exposure may arise within the organisation.
- Identification of individuals whose decision-making influence extends beyond their formal role or title.
- Improved understanding of accountability, governance and decision-making structures.
- Focused assessment of the roles most likely to create Section 250 exposure.
- A clear roadmap for further assessment, governance enhancement and risk mitigation activities

Practical Authority review

Understand how authority operates across the organisation

Section 250 exposure may arise not only by formal authority, but also by how decisions are made, influenced and implemented in practice. While organisational structures, job descriptions and delegated authorities provide important context, Section 250 exposure may also arise where individuals exercise influence or decision-making authority in practice. Understanding how authority operates across governance forums, management structures and operational activities is therefore critical in assessing potential exposure. Our Authority Review evaluates formal and informal authority arrangements to identify where influence, decision-making power and accountability may extend beyond documented responsibilities.

Derived from the legislation:

Actual authority

Authority formally granted through governance documents, delegated authorities and role descriptions.

Apparent authority

Authority reasonably perceived by others through organisational position, communication or representation.

BDO insight:

Practical authority

Authority exercised in practice through influence, decision-making, operational leadership or the ability to override established controls, regardless of formal role or title.

Key outcomes

- Clear understanding of how authority operates in practice.
- Visibility of roles exercising significant influence over decisions and outcomes.
- Identification of gaps between documented and exercised authority.
- Enhanced understanding of governance, escalation and accountability arrangements.



Risk assessment

Assess where Section 250 exposure may arise

Understanding who may be a Senior Manager and how authority operates in practice provides only part of the picture. Organisations must also understand where behaviours, decision-making and governance arrangements may create exposure under Section 250. The assessment incorporates conduct risk considerations to identify areas of elevated Section 250 exposure and prioritise targeted mitigation activities. Our Risk Assessment helps organisations strengthen oversight, governance and accountability across key activities and decision-making processes.

Risk factors

Understanding the organisational risk factors that may increase Section 250 exposure

Governance

Assessment of risks arising from governance frameworks and accountability arrangements.

Decision making

Assessment of risks within decision-making processes and authority structures.

Oversight

Assessment of risks associated with oversight, challenge and escalation mechanisms.

Key outcomes

- Clear visibility of areas with elevated Section 250 exposure.
- Identification of governance, decision-making and oversight vulnerabilities.
- Improved understanding of organisational risk drivers and exposure points
- Prioritised remediation opportunities to address areas of greatest risk.
- Strengthened oversight and accountability across key decision-making activities.

Together, our Senior Manager mapping, Practical Authority review and Risk assessment provide a structured framework for understanding and managing Section 250 exposure across the organisation and key decision-making activities.



Support beyond the assessment

The assessment provides valuable insights into potential Section 250 exposure, but many organisations may require additional support to translate those insights into action.

BDO can help strengthen governance, accountability and risk management through a range of complementary services.

Board & Senior Executive briefing

- Bespoke briefing on Section 250 requirements and implications.
- Support for Boards, Committees and Executive Leadership teams.
- Increased awareness of governance and accountability considerations.

Outcome: Improved understanding of organisational exposure and senior leadership and management responsibilities.

Remediation support

- Design and implementation of remediation plans.
- Support governance enhancement initiatives.
- Assist with ownership, prioritisation and tracking of actions.

Outcome: Practical improvements to governance and accountability arrangements.

Controls assessment

- Review existing governance and control arrangements.
- Identify opportunities to strengthen preventative and detective controls.
- Evaluate the effectiveness of oversight mechanisms.

Outcome: Strengthened control environment and risk management capability.

Senior Manager accountability framework

- Support development of accountability structures.
- Define roles, responsibilities and governance expectations.
- Assist in implementing attestation processes.

Outcome: Stronger accountability and clearer ownership of risk.

Related financial crime & corporate liability offences

Supporting organisations across key failure to prevent offences

Failure to prevent bribery

What is it?

Corporate offence where an associated person bribes another person intending to obtain or retain business or a business advantage.

Who does it apply to?

Commercial organisations carrying on business in the UK.

Territorial reach

Broad extraterritorial scope, regardless of where the bribery occurs.

Why it matters

Strict liability offence unless the organisation can demonstrate adequate procedures were in place to prevent bribery.

Failure to prevent facilitation of tax evasion

What is it?

Corporate offence where employees, agents or other associated persons criminally facilitate tax evasion.

Who does it apply to?

Body corporates and partnerships.

Territorial reach

Applies to UK tax evasion anywhere in the world and can extend to foreign tax evasion in case of UK nexus.

Why it matters

Organisations must demonstrate reasonable prevention procedures to defend against prosecution. The offence creates strict corporate liability and may result in significant financial, regulatory and reputational consequences.

Failure to prevent fraud

What is it?

Corporate offence where an associated person commits a specified fraud offence intending to benefit the organisation or its clients.

Who does it apply to?

Large organisations meeting the statutory size thresholds under the Act.

Territorial reach

Can apply to conduct occurring outside the UK where a UK connection exists.

Why it matters

Organisations must demonstrate reasonable prevention procedures to defend against prosecution. May result in financial, regulatory and reputational consequences.

How BDO can support

Board & Senior Executive briefing
Awareness of regulatory obligations, governance responsibilities and emerging enforcement trends.

Risk assessment
Identification and evaluation of fraud, bribery and tax evasion risks across the organisation.

Framework gap assessment
Assessment of existing arrangements against relevant regulatory guidance and leading practices.

Training programmes
Off-the-shelf and bespoke training tailored to organisational roles, risks and responsibilities.

Controls evaluation
Assurance over the effectiveness of key controls and risk mitigation activities.

Governance & accountability framework
Strengthening governance structures, accountability arrangements, oversight mechanism.

Why BDO?

Big enough to make a difference, close enough to care

BDO is one of the UK's largest professional services firms, with 18 offices across the UK and more than 460 partners working with over 8,000 staff.
In addition, BDO is a truly international firm, operating in 166 countries with a global turnover of US$14bn.

We have an extensive global network. All firms in the network are required to meet a high-quality standard in terms of both the work they conduct and the client service experience. We offer the full range of services you would expect from a firm of our size. These service offerings, along with our approach, allow us to develop a deeper understanding of the environment in which our clients operate and give knowledgeable advice.

Our aspiration has never been to be the biggest; we want to be the first choice for our clients. The way we do business means that we place considerable emphasis on the type of people we employ and ensure that we support them fully so that they are best placed to deliver an excellent level of service for our clients. Our culture and characteristics are our core strengths, and we have developed a series of values at work to help preserve and build on these strengths.

They are being BOLD, RESPONSIBLE, GENUINE AND COLLABORATIVE. These values are fundamental to our approach and underpin how we work with each other and our clients. We are proud of our people and the way we work with our clients at all levels to deliver a truly bespoke and high-quality service.



FOR MORE INFORMATION:

Fiona Raistrick
Partner
Economic Crime Advisory

fiona.j.raistrick@bdo.co.uk

Prateek Tibrewal
Senior Manager
Economic Crime Advisory

prateek.tibrewal@bdo.co.uk

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