

BBC Thematic Review Of Taxation and Public Spending: Terms of Reference

Purpose

The Review will be designed to assess whether the BBC is meeting the required standards of impartiality and accuracy across BBC UK content including the devolved Nations (this review will not include the BBC World Service).

The BBC Editorial Guidelines set out how due impartiality and due accuracy are to be attained in BBC content. Importantly the Editorial Guidelines underline that impartiality requires that “the existence of a range of views is appropriately reflected”.

<https://www.bbc.com/editorialguidelines/guidelines/impartiality/>

Scope

The Review will cover all radio, television and online content on the UK public services. It will also cover programme and personal social media use.

It will specifically assess News and Factual output that refers to overall taxation and public spending and some specific areas of public spending but will not be limited to News and Current Affairs. The review will include taxation and spending in the devolved Nations of the UK. It will not be possible, without devoting excessive resources and time to the project in the time available, to assess every piece of coverage of every aspect of public spending across the UK.

It will attempt to include major areas of public spending in particular where it is itself controversial and/or relates to public policy and political controversy. The period over which content is assessed will be timed to take in major announcements about taxation and spending, borrowing and debt, such as Budgets or Spending Reviews.

Methodology

The methodologies to be used are:

1. **Content Analysis** Over a specified period, e.g. between September 2021, the UK Spending Review, and March 2022, the UK Budget, all relevant content will be analysed against a range of criteria (see Assessment Criteria) designed to indicate whether it suggests any underlying assumptions or explicit bias or revealed preference. The time periods may need to be adjusted for Nations’ output.
2. **Audience research** Assessing what audiences think of existing BBC output and whether it achieves fairness and impartiality. Interrogation of existing audience research which may indicate audience views of bias and fairness. If required qualitative research which may explain why audiences hold the views they reveal.
3. **Stakeholder Engagement** Seeking the opinions of experts, commentators and interested parties with a full range of views of the BBC’s achievements and deficiencies in achieving impartiality in output on the subject of the Review.

4. **Complaints** Analysis of any relevant complaints and the BBC's response about the subject matter of the Review.
5. **Social Media** Analysis to examine whether there is any express or revealed bias in social media use to include both the programme and the programme team's personal use of social media. The analysis would be designed to reveal bias over time, if it exists, and not simply provide a snapshot of social media use.
6. **Input from Internal Stakeholders** Including internal subject matter experts, Nations' sub-committees of the Board and the BBC Executive.

Assessment Criteria

The Review will be tasked to concentrate on evaluating impartiality and bias in output and not on simply reviewing output and news coverage. However the absence of some sorts of output or coverage may give rise to findings of bias by omission.

In addition the assessment of impartiality should consider the following:

1. Accuracy: inaccuracy, especially when repeated or persistent, can give rise to perceptions of bias.
2. Interviews: the tone and approach to interviews can often draw accusations of bias. The Review needs to examine whether this criticism is ever justified.
3. Labelling of interviewees: giving additional information about them when it is relevant to their stance.
4. The accurate and comprehensible presentation of data and statistics.
5. The casting of discussions.
6. The use of language and tone: does it suggest a one-sided approach?
7. Ideology: Are there systemic approaches to the subject from one side of a debate, e.g. a statist or a liberal market perspective?
8. Underlying assumptions: could these entail bias?
9. The use of social media: Does it reveal preferences e.g. through tweeting or re-tweeting?

The Review will not seek to make judgements about any areas of debate, it will consider the BBC's expertise in and approach to producing content and coverage of the subject areas.

The Review will make recommendations.

Reporting

The Review will start this week (w/c 28 February 2022) and will complete this summer.

These Terms of Reference were agreed by the BBC Board.