## Volume 1

## CHAPTER 1. THE LEGAL AUDIT—AN OVERVIEW

§ 1:1	Introduction
§ 1:2	Faulty solutions
§ 1:3	Jurisprudence of a solution to the <i>Fact: Law</i> dilemma
§ 1:4	Toward a solution
§ 1:5	Current procedures
§ 1:6	—Questionnaire
§ 1:7	—Getting the facts
§ 1:8	Future considerations regarding the legal audit
§ 1:9	The end product—The legal status report and chart
§ 1:10	Some suggestions—Practical or otherwise—A science or an art?
§ 1:11	—The partial report
§ 1:12	—Time for the audit
§ 1:13	—Arrangements with the lawyer
§ 1:14	The design of a legal audit process for a large corporation
§ 1:15	—Factors influencing the need for a legal audit
§ 1:16	—Developing the audit
§ 1:17	—The legal audit's function in preventive law
§ 1:18	Legal auditing guidelines
§ 1:19	—Empirical evaluations of compliance practices
§ 1:20	Characterizing the seriousness of audit findings and planning corrective follow ups
§ 1:21	Tools for evaluating compliance programs
§ 1:22	Employing new technologies for ensuring law compliance and monitoring compliance programs
§ 1:23	Data analytics assisting risk assessments and crime detection
§ 1:24	Modeling "digital twins" to predict and detect law compliance problems

§ 1:25 Barriers to effective data monitoring in compliance programs
 § 1:26 Legal auditing techniques of the DOJ
 § 1:27 Ensuring corporate reactions to legal "hot spots"
 § 1:28 Identifying compliance programs stressing compliance efforts over results
 § 1:29 Processes enhancing compliance evaluations

## CHAPTER 2. INVESTIGATIONS: TYPES, PURPOSES, AND CONSEQUENCES

-		obeb, mid combequences
§	2:1	Purposes of the corporate internal investigation
§	2:2	—Internal investigation of suspected wrongdoing
		by employees or management
§	2:3	—Internal investigation pursuant to a
		government investigation, administrative
		proceeding or court action
§	2:4	-Internal investigation resulting from pending or
		threatened litigation against the corporation
§	2:5	—Routine internal investigations—Compliance
		programs
§	2:6	— —Environmental compliance audit
§	2:7	— —Transactional environmental audit
§	2:8	— —Legal status reports
§	2:9	— — The preventive law program
§	2:10	——Corporate acquisitions
§	2:11	———Environmental site assessment
§	2:12	Considerations in favor of an investigation—
		Directors and officers—The duty of due care
§	2:13	—Personal liability of corporate officers and
		directors for inadequate law compliance systems
§	2:14	—The assurance that problems will be brought to
		the attention of the board
§	2:15	— — Ombudsperson
§	2:16	—Duty to comply with statutory disclosure
		requirements
§	2:17	—Satisfying compliance program certification
		requirements through legal auditing
§	2:18	—Directors' duty to assert cause of action
§	2:19	—Avoidance, or forestalling of a government
		investigation
§	2:20	—Minimizing the impact of an SEC enforcement
		action
§	2:21	—Forestalling or avoidance of derivative suit or
		defense of board's decision not to prosecute

§ 2:22	—Mitigation of sentence under the United States sentencing commission guidelines for organizational defendants convicted of federal crimes
§ 2:23	—Assistance in avoiding indictment by government prosecutors
§ 2:24	— —Concrete prosecutorial benefits from compliance audits
§ 2:25	— —Timely and voluntary disclosure
\$ 2:26	<ul> <li>— Detection and Disclosure of Misconduct in Merger and Acquisition Targets</li> </ul>
§ 2:27	——Adequacy of compliance program
§ 2:28	Unpacking the DOJ's criteria for compliance program evaluations
§ 2:29	DOJ evaluations of compliance programs emphasize individual accountability
§ 2:30	Importance of broadly inclusive evaluations of past misconduct
§ 2:31	Relationship between DOJ and ISO compliance program standards
§ 2:32	Considerations in favor of an investigation— Assistance in avoiding indictment by government prosecutors—Remedial actions
§ 2:33	Evaluating compliance systems in the wake of misconduct
§ 2:34	Considerations in favor of an investigation— Assistance in avoiding indictment by government prosecutors—Problems in Applying Prosecutorial Discretion Standards
§ 2:35	Avoiding corporate prosecutions under deferred prosecution agreements
§ 2:36	Standards for corporate monitors under deferred and non-prosecution agreements
§ 2:37	Detailed studies by corporate monitors
§ 2:38	Considerations in favor of an investigation— Assistance in avoiding indictment by government prosecutors—Other impacts on prosecutions
§ 2:39	—Use of audit information in strategic corporate planning
§ 2:40	Costs and risks of an internal investigation—Use of investigation materials against the corporation in subsequent litigation
$\S 2:41$	—Costs of the investigation
\$ 2:42	—The certainty of discovering problems

§ 2:43	—Organizational difficulties
§ 2:44	—Triggering statutory reporting requirements
§ 2:45	—Triggering disclosure requirements under the securities laws
§ 2:46	——Duty to disclose
§ 2:47	——Reporting requirements of the securities
0	acts; Some examples
§ 2:48	———Disclosure in connection with purchases or sales of securities
§ 2:49	———Disclosure in connection with corrections
6 0 50	of misstatements and inaccurate statements
§ 2:50	— — — Obligation to make complete and accurate disclosure
§ 2:51	— —Materiality of information—Judicial
8 2.51	decisions
§ 2:52	— — — Management integrity
§ 2:53	———Business litigation and investigations
§ 2:54	— —Where a duty to disclose material
3 2.01	information has not been triggered
§ 2:55	— — Other disclosure requirements
§ 2:56	—Termination of employees may cause problems
§ 2:57	—Actions in tort against the corporation
§ 2:58	— Privileges as defenses to defamation actions
§ 2:59	— — — Qualified business privilege
§ 2:60	———Statements made in connection with
	judicial proceedings
§ 2:61	— — Immunity of quasi-judicial or other official
	person
§ 2:62	———Agency-ordered investigations
§ 2:63	———Court-ordered statements
§ 2:64	———Statements required by law
§ 2:65	— — Techniques to maximize possibility of protection from privileges in defamation actions
§ 2:66	Empirical studies of the potential impacts of legal audits
§ 2:67	Legal audits supporting favorable corporate treatment under DOJ policy on FCPA prosecutions
§ 2:68	Enhanced FCPA self-reporting standards
	promoting monitoring and early disclosures

# CHAPTER 3. SUPERVISING THE INVESTIGATION

§ 3:1 Introduction

§ 3:2	Powers of the supervisor
§ 3:3	Management as supervisor
§ 3:4	Board of directors as supervisor
§ 3:5	Committee of the board as supervisor
§ 3:6	—Direction by a standing committee
§ 3:7	—Appointment of special investigative committee
§ 3:8	—Appointment of special litigation committee to investigate shareholders' allegations—The derivative suit demand requirement
§ 3:9	——Appointment of special litigation committee
§ 3:10	——Permissibility of delegation
§ 3:11	——Selection of committee members
§ 3:12	— Engagement of committee counsel
§ 3:13	——Scope of judicial review of committee  decision
§ 3:14	Supervision of investigations resulting from SEC consent decree
§ 3:15	—Control of the investigation by the board of directors
§ 3:16	—Control of the investigation by the special committee
§ 3:17	—Control of the investigation by special counsel as an officer of the court
§ 3:18	—Control of the investigation by counsel appointed by government agency
§ 3:19	Techniques to assure the integrity and the appearance of integrity of the investigation

### CHAPTER 4. THE ROLE OF COUNSEL

§ 4:1	Introduction
§ 4:2	Identification of the client
§ 4:3	Selection of investigating counsel
§ 4:4	—House counsel
§ 4:5	— —Attorney-client privilege
§ 4:6	<ul> <li>—Independence and credibility of the investigation</li> </ul>
§ 4:7	—Regular outside counsel
§ 4:8	—Independent outside counsel
§ 4:9	—Audit by special counsel pursuant to a consen decree
§ 4:10	——Special counsel as attorney for the corporation
§ 4:11	——Special counsel as an officer of the court

§ 4:12	——Special counsel appointed by government agency
§ 4:13	—Retention of special review person for audits or post-audit reviews
§ 4:14	Assistants to counsel
§ 4.14 § 4:15	Counsel's responsibilities after the discovery of
8 4.10	noncompliance
§ 4:16	—American Bar Association Model Rules of
3 1.10	Professional Conduct (1983)
§ 4:17	——Model Rule 1.13: Organization as a client
§ 4:18	— — Model Rule 1.6: Confidentiality of
3	information
§ 4:19	——Model Rule 3.3: Candor to the tribunal
§ 4:20	— Model Rule 1.2(d): The prohibition against
	counseling a client to engage in fraudulent or
	criminal conduct or otherwise assisting the cli-
	ent with respect to such conduct
§ 4:21	—American Bar Association Code of Professional
6 4 00	Responsibility (1980)
§ 4:22	—Statutory and regulatory requirements
§ 4:23	Reporting responsibilities re discovery of illegal
8 4.94	behavior outside the scope of the investigation
§ 4:24	Counsel's responsibilities toward corporate employees interviewed
§ 4:25	—Interviews with persons represented by counsel
§ 4:26	——Application of prohibition to class actions
§ 4:27	—Interviews with unrepresented persons—
8 4.21	Prohibition on giving advice to a person of
	adverse interest
§ 4:28	——Attorney's obligation to clarify role
§ 4:29	———Confidentiality of employees' statements
§ 4:30	Joint representation
§ 4:31	Sanctions for improper behavior by counsel—
	Disqualification
§ 4:32	—Estoppel from waiver of privilege
§ 4:33	—Criminal liability
§ 4:34	—Liability to corporation or shareholders
OTT A I	

## CHAPTER 5. INVESTIGATION PROCEDURES

- § 5:1 Introduction
- § 5:2 The mandate for the investigation
- § 5:3 —Basic considerations for the mandate—Initial

	decisions; Parents and subsidiaries; Time periods
§ 5:4	——Definition of activities to be investigated
§ 5:5	——Appointment of special litigation committee
§ 5:6	——Preservation of the privileges
§ 5:7	—Investigation initiated by consent decree or
5	order
§ 5:8	——Negotiating the consent decree with the SEC
§ 5:9	Preliminary disclosure of the investigation
§ 5:10	—Internal announcement to corporate personnel
§ 5:11	—The surprise audit
§ 5:12	Preliminary meeting with management
§ 5:13	The education of management
§ 5:14	Review of prior investigative records
5:15	The information-gathering process
§ 5:16	—Checklists
5:17	——General checklists for the legal audit
§ 5:18	——Specific checklists—Form of checklist for
	acquisition of a business; Prepared by purchaser
§ 5:19	———Alternative structures for an employment
	audit checklist
§ 5:20	———Checklist for legal audit of nonprofit
8 F.O.1	organization
§ 5:21	— — Environmental audit checklist
§ 5:22	— — — Checklist for audit of commercial
§ 5:23	agreements — — Product safety audit checklist
§ 5.25 § 5:24	——————————————————————————————————————
§ 5.2 <del>4</del> § 5:25	— Document review  — Document organization
§ 5.26	——Corporate documents
§ 5:27	— — Disclosure documents
§ 5:28	— —Litigation documents
\$ 5:29	——Files
§ 5:30	——Contracts
§ 5:31	— —Insurance policies
§ 5:32	— —Real estate documents
§ 5:33	— Other documents
§ 5:34	——Sampling techniques
§ 5:35	——Document review team
§ 5:36	
§ 5.30 § 5:37	• 1
§ 5.31 § 5:38	<u>*</u>
0	——Retention of questionnaires

§ 5:40	——Subsequent discovery of questionnaires
§ 5:41	—Employee interviews—Selection of persons to
	be interviewed
§ 5:42	——Matters discussed before the interview
§ 5:43	— —The interview
§ 5:44	———Statements made under oath
§ 5:45	— — The interview notes and memoranda
§ 5:46	—Problems in dealing with corporate personnel—
	Employee reluctance to produce files
§ 5:47	<ul> <li>— Difficulties in obtaining information</li> </ul>
§ 5:48	———Disciplining employees who are reluctant
	to reveal facts
§ 5:49	—Supervision of employees
§ 5:50	——Lie detectors
§ 5:51	——Telephone taps
§ 5:52	——Searches
§ 5:53	——Opening employees' mail
§ 5:54	——E-mail accessibility
§ 5:55	— —Video surveillance
§ 5:56	—Obtaining information from other sources
§ 5:57	Development of audit procedures
§ 5:58	Comparison with previous legal audits
§ 5:59	Review of audit thoroughness and procedures
§ 5:60	Periodic reporting responsibilities
§ 5:61	Records of the investigation
-	C

#### CHAPTER 6. THE LEGAL STATUS **AUDIT**

- § 6:1 Statement of standards in performing a legal audit —Determination of scope of review § 6:2 § 6:3 —Legal risks
- § 6:4 —Legal opportunities
- § 6:5 -Other standards
- Periodic or successive audits § 6:6
- --Cost § 6:7
- —Scope of review § 6:8
- § 6:9 -Purposes
- —Determining when and how often an audit § 6:10 should be done
- § 6:11 —Who should do the audit?
- § 6:12 —Suggestion to the auditor

§ 6:13	The function of management
§ 6:14	—Benefits
§ 6:15	—Detriments
§ 6:16	—The review process as "diagnosis"
§ 6:17	—Committee function
§ 6:18	—Periodic status reports as a management tool
§ 6:19	Legal audit committee: Structure and procedures
§ 6:20	—The committee name
§ 6:21	—Committee structure
§ 6:22	—Procedures
§ 6:23	—Activities and functions
§ 6:24	Selection of counsel: Internal or external?
§ 6:25	Telling employees about preventive law and the legal compliance review—What is preventive law?
§ 6:26	—What is legal compliance review?
§ 6:27	—Explanation of the legal compliance review
§ 6:28	—Role of the attorney in the legal compliance
	review
§ 6:29	—How might I become personally involved?
§ 6:30	—An educational activity
§ 6:31	—Will employees learn the results or receive the final report?
§ 6:32	Fact-gathering process
§ 6:33	—Confidentiality of questionnaire
§ 6:34	—Advance questionnaire
§ 6:35	—Plant visit
§ 6:36	Considerations in analyzing the data
§ 6:37	—Review of business procedures
§ 6:38	—Minimizing legal risks
§ 6:39	—Maximizing legal opportunities
§ 6:40	—Considerations regarding limitations,
	awareness and future audits
§ 6:41	—Educational value
§ 6:42	Risk assessments
§ 6:43	Financial audit tools applied to compliance
	monitoring
§ 6:44	COSO internal control standards: Models for compliance system construction and evaluation

## CHAPTER 7. THE LEGAL AUDIT IN THE COMPLIANCE CONTEXT

§ 7:1 The need for a compliance system

§ 7:2	Federal contracting standards
§ 7:3	Required compliance programs in health care
§ 7:4	The role of the board of directors as monitors of
	corporate legal compliance
§ 7:5	The role of legal audits in the work of corporate
	boards: guidance from the NACD Key Agreed
	Principles
§ 7:6	Importance of legal audits in corporate board
	functions
§ 7:7	Inadequate information inputs limiting board
0 = 0	reviews of legal threats
§ 7:8	The role of the board of directors as monitors of
	corporate legal compliance—Personal liability
	of corporate officers and directors for
§ 7:9	inadequate law compliance systems  Judicial evaluations of director and officer duties
8 1.9	concerning compliance systems
§ 7:10	Control person liability and legal auditing
§ 7:11	U.S. Sentencing Commission guidelines for
3	organizational defendants
§ 7:12	—Calculation of the fine
§ 7:13	—Definition of an effective compliance program
	under the sentencing guidelines
§ 7:14	—Judicial discretion under the guidelines
§ 7:15	—Proposed corporate sentencing guidelines for
	environmental crimes
§ 7:16	—Probation for organizations
§ 7:17	—Reduction of penalties and fines under the
	guidelines
§ 7:18	Liability inventories
§ 7:19	Management of the compliance program—High
0 = 00	level personnel
§ 7:20	—Compliance officer
§ 7:21	Independence and authority of legal audit
	oversight: the organizational positioning of
\$ 7.00	chief compliance and ethics officers
§ 7:22	Implications of combining internal audit and
\$ 7.00	compliance program functions
§ 7:23	Major components of a compliance program— Commitment of senior management
8 7.91	
§ 7:24 § 7:25	—Setting standards for the program —Written materials
§ 7:26	—In-house education programs
§ 7:27	— —Compliance seminars

§ 7:28	—Compliance program guidelines—The NCPL's corporate compliance principles
§ 7:29	OECD Guidelines for Law Compliance Programs
§ 7:30	Control components of a compliance system
§ 7:31	—Document retention and destruction program
§ 7:32	——Purposes of the program
§ 7:33	——Statutory document retention periods
§ 7:34	——Nonstatutory retention or destruction
3 2	policies
§ 7:35	———Treatment of drafts
§ 7:36	— — —Local retention rules
§ 7:37	——Suspension of document destruction
§ 7:38	——Records covered by the program
§ 7:39	—Document generation
§ 7:40	—Documentation of compliance
§ 7:41	—Standard form agreements
§ 7:42	—Mechanisms for the resolution of disputes
§ 7:43	—Mechanisms for reporting of noncompliance—
Ü	Employee hot lines and ombudsmen offices
§ 7:44	Rewards to Whistleblowers Increase Need for
	Legal Audits
§ 7:45	Importance of Legal Auditing Under Whistleblower Programs in U.S. Attorneys' Offices
§ 7:46	SEC whistleblower bounties: adding urgency to legal auditing
§ 7:47	SEC standards for awards to whistleblowers
§ 7:48	Misconduct revealed under the SEC whistleblower program
§ 7:49	Increasing whistleblower impacts under the False Claims Act
§ 7:50	Control components of a compliance system— Prior legal review for certain activities
§ 7:51	—Policies concerning use and exchange of information
§ 7:52	—Screening employees known to have engaged in illegal activities
§ 7:53	—Screening employees for propensity to engage in illegal activities—Job applicant background checks—Verification of employment applications
§ 7:54	———Criminal records
§ 7:55	— — —Lie detectors
§ 7:56	—Motivation of employees

§ 7:57	—Compliance monitoring program or legal audit
§ 7:58	Continuing uncertainty about legal audits and techniques
§ 7:59	Coordinating compliance auditing and compliance monitoring
§ 7:60	Sources of legal auditing criteria for compliance programs
§ 7:61	Considerations in selecting compliance metrics
§ 7:62	Why compliance metrics fail
§ 7:63	Data metrics for assessing compliance program effectiveness
§ 7:64	Compliance program failure modes and means to detect them
§ 7:65	Compliance analytics techniques used by HHS to detect misconduct
§ 7:66	SEC practices illustrating the power of compliance analytics
§ 7:67	Organizational experiences with compliance metrics
§ 7:68	Potential inadequacies in compliance measurement criteria
§ 7:69	Adjusting metrics and data gathering to enhance compliance analytics
§ 7:70	Using data analytics as a legal auditing tool
§ 7:71	Case studies in compliance analytics
§ 7:72	Enhanced techniques for evaluating compliance programs
§ 7:73	Growing attention to methods for measuring compliance programs results
§ 7:74	Control components of a compliance system— Enforcement
§ 7:75	<ul> <li>— Disciplinary decisions—Responsibility for disciplinary decisions</li> </ul>
§ 7:76	———Timing of disciplinary decisions
§ 7:77	<ul> <li>— Causes of action which may arise out of employee discipline</li> </ul>
§ 7:78	International standards regarding legal audits
§ 7:79	Risks and costs of implementing a compliance system—Compliance monitoring will uncover violations
§ 7:80	—The risk of investigation and prosecution by a government agency
§ 7:81	—The risk of subsequent litigation by tort plaintiffs or shareholders

§ 7:82	— —How to protect compliance audit materials from discovery
§ 7:83	—Costs of compliance programs
§ 7:84	—Additional hazards of compliance programs
§ 7:85	Compliance programs required under statutes and regulations
§ 7:86	Compliance Programs Required to Qualify for Government Programs
§ 7:87	Risks and costs of implementing a compliance system—Compliance programs required under private standards
§ 7:88	Voluntary disclosure of corporate misconduct to government agencies
§ 7:89	Disclosures of all individual actions required by DOJ
§ 7:90	Voluntary disclosure of corporate misconduct to government agencies—The voluntary disclosure agreement
§ 7:91	—SEC voluntary disclosure program
§ 7:92	—Department of Defense voluntary disclosure programs for contractors
§ 7:93	<ul> <li>Department of Justice voluntary disclosure policy regarding environmental crimes</li> </ul>
§ 7:94	—Environmental Protection Agency
§ 7:95	— —Policy bargain
§ 7:96	——Actions necessary to qualify
§ 7:97	———Systematic discovery
§ 7:98	— — —Voluntary discovery
§ 7:99	— — Prompt disclosure
§ 7:10	0 — — — Discovery and disclosure independent of government or third-party plaintiff
§ 7:10	1 ———Correction and remediation
§ 7:10	2 ———Prevent recurrence
§ 7:10	
§ 7:10	4 — — Other violations excluded
§ 7:10	5 — — —Cooperation
§ 7:10	
§ 7:10°	7 — — No gravity-based penalties
§ 7:108	
§ 7:10	9 — — —No recommendation for criminal prosecution
§ 7:110	<del>-</del>

§ 7:111	——Incentives for small businesses
§ 7:112	— — Voluntary discovery
§ 7:113	———Disclosure within allowed period
§ 7:114	———Correction of violation
§ 7:115	— — Excluded violations
§ 7:116	———Consequences of qualifying under the
0	policy
§ 7:117	— — State policies—California
§ 7:118	— — —Colorado
§ 7:119	——New Jersey
§ 7:120	— — —Pennsylvania
§ 7:121	-Equal employment opportunity commission
§ 7:122	—Department of justice amnesty program for
	antitrust offenders
§ 7:123	—Department of Health and Human Services
	standards for compliance programs—
	Compliance program guidance for clinical
	laboratories
§ 7:124	——Compliance program guidance for hospitals
§ 7:125	——Self-disclosure protocol
§ 7:126	<ul> <li>—Audit practices recommendations</li> </ul>
§ 7:127	—Occupational Safety and Health
	Administration self-audit policy
§ 7:128	Securities and Exchange Commission
§ 7:129	SEC regulatory liability for weak compliance
	programs
§ 7:130	Using SEC criteria for compliance program
0 = 404	evaluations in legal audits
§ 7:131	Compliance programs in the courtroom—Impact
	of compliance programs under federal
\$ 7.120	sentencing guidelines
§ 7:132	—Impact of compliance programs prior to the guidelines
§ 7:133	Effects of voluntary disclosure on sentencing
-	—The scope of required disclosure
§ 7:134	
§ 7:135	—Other corporate actions to reduce sentence
§ 7:136	Selecting a compliance officer
§ 7:137	Organizing corporate counsel for compliance
§ 7:138	Suggested topics for compliance programs
§ 7:139	Management standards for environmental compliance programs
§ 7:140	—Required management program
§ 7:141	—Environmental auditing
-	C

§ 7:142	—Consequences of compliance
§ 7:143	Legal audit results: Lessons from the Con
	Edison probation sentence
§ 7:144	—Con Edison's probation sentence—The offense
§ 7:145	——Con Edison's sentence
§ 7:146	——Powers of Con Edison's probation monitor
§ 7:147	——Studies by the probation monitor
§ 7:148	——Additional compliance monitoring
§ 7:149	—Identified compliance program weaknesses
§ 7:150	——Compliance program measures from the sentencing guidelines
§ 7:151	— — Problems found—Compliance standards
§ 7:152	— — High-level responsibility
§ 7:153	— — Responsible authority delegation
§ 7:154	— — Communicated standards
§ 7:155	— — — Monitoring and auditing
§ 7:156	— — Disciplinary enforcement
§ 7:157	— — Offense responses
§ 7:158	——A case in point—Detailed study of a lead
	discharge incident
§ 7:159	—General lessons from the Con Edison
	probation sentence
§ 7:160	——Compliance systems fail like other
0 = 404	management systems
§ 7:161	——Compliance system scrutiny
§ 7:162	——Scope of probation revelations
§ 7:163	——Compelled reforms
§ 7:164	Constructing and evaluating ethics components of compliance and ethics programs
§ 7:165	The three-fold significance of legal auditing:
	lessons from the <i>Panalpina</i> case
§ 7:166	Increasing demands for legal audits following
	detected misconduct: Guidance from the Johnson & Johnson Deferred Prosecution Agreement
§ 7:167	Compliance risk assessment lessons from the FBI
§ 7:168	Compliance monitoring guidance from the DOJ/ SEC resource guide on FCPA enforcement
§ 7:169	Legal auditing lessons from pharmaceutical industry compliance experience
§ 7:170	German compliance program standards
§ 7:171	ICC guidance for monitoring of compliance programs

§ 7:172	Bank regulators' standards for compliance program audits
§ 7:173	Legal auditing provisions of the ECI Panel Report on Principles and Practices of High-
§ 7:174	Quality Ethics and Compliance Programs Legal auditing guidance in OIG-HCCA Compliance Program Resource Guide
§ 7:175	Legal auditing implications of ISO 37001: Anti- Bribery Management System Standard
§ 7:176	Satisfying French compliance program requirements with legal auditing
§ 7:177	Auditing criteria for compliance programs from the DOJ's FCPA prosecution policy
§ 7:178	Additional auditing criteria from DOJ guidance on effective compliance programs
§ 7:179	Criteria for evaluating whistleblower programs from the New York State Department of Financial Services
§ 7:180	Office of Foreign Assets Control standards for sanctions compliance programs
§ 7:181	HHS compliance program guidance on legal auditing
<b>CHAP</b>	TER 8. SPECIALIZED AUDITS
<b>CHAP</b> § 8:1	
	Illustrative techniques for specialized audits
§ 8:1	Illustrative techniques for specialized audits —The bankruptcy audit—Company as creditor
§ 8:1 § 8:2	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases
§ 8:1 § 8:2 § 8:3	Illustrative techniques for specialized audits —The bankruptcy audit—Company as creditor
§ 8:1 § 8:2 § 8:3 § 8:4	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences
§ 8:1 § 8:2 § 8:3 § 8:4 § 8:5	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — —Identification of potential cases  — —Reducing risks  — —Preferences  — —Proposed reactions
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — —Identification of potential cases  — —Reducing risks  — —Preferences  — —Proposed reactions  — —Reclamation rights
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences  — Proposed reactions  — Reclamation rights  — Specific industries
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences  — Proposed reactions  — Reclamation rights  — Specific industries  — Landlords
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10 \$ 8:11	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences  — Proposed reactions  — Reclamation rights  — Specific industries  — Landlords  — Conditional sale contracts  —Company as debtor
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences  — Proposed reactions  — Reclamation rights  — Specific industries  — Landlords  — Conditional sale contracts  — Company as debtor  — Proposed reactions
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10 \$ 8:11 \$ 8:12	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences  — Proposed reactions  — Reclamation rights  — Specific industries  — Landlords  — Conditional sale contracts  —Company as debtor
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10 \$ 8:11 \$ 8:12 \$ 8:13	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  — Identification of potential cases  — Reducing risks  — Preferences  — Proposed reactions  — Reclamation rights  — Specific industries  — Landlords  — Conditional sale contracts  — Company as debtor  — Proposed reactions  — Tax deposits
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10 \$ 8:11 \$ 8:12 \$ 8:13 \$ 8:14	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  —Identification of potential cases  —Reducing risks  —Preferences  —Proposed reactions  —Reclamation rights  —Specific industries  —Landlords  —Conditional sale contracts  —Company as debtor  —Proposed reactions  —Tax deposits  —Cash position
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10 \$ 8:11 \$ 8:12 \$ 8:13 \$ 8:14 \$ 8:15	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  —Identification of potential cases  —Reducing risks  —Preferences  —Proposed reactions  —Reclamation rights  —Specific industries  —Landlords  —Conditional sale contracts  —Company as debtor  —Proposed reactions  —Tax deposits  —Cash position  —Conclusion
\$ 8:1 \$ 8:2 \$ 8:3 \$ 8:4 \$ 8:5 \$ 8:6 \$ 8:7 \$ 8:8 \$ 8:9 \$ 8:10 \$ 8:11 \$ 8:12 \$ 8:13 \$ 8:14 \$ 8:15 \$ 8:16	Illustrative techniques for specialized audits  —The bankruptcy audit—Company as creditor  —Identification of potential cases  —Reducing risks  —Preferences  —Proposed reactions  —Reclamation rights  —Specific industries  —Landlords  —Conditional sale contracts  —Company as debtor  —Proposed reactions  —Tax deposits  —Cash position  —Conclusion  The antitrust audit

§ 8:19	—Special aspects of the antitrust audit
§ 8:20	—Unlawful conduct
§ 8:21	—Identification of areas of antitrust exposure
§ 8:22	——Bids
§ 8:23	——Pricing
§ 8:24	——Rate setting
§ 8:25	——Dealer relations
§ 8:26	——Trade association activities
§ 8:27	——Patent and trademark licensing and
	enforcement
§ 8:28	— — Monopolization
§ 8:29	—Document review
§ 8:30	——Alert review team to recognize significant
	phrases in documents
§ 8:31	—Interviews
§ 8:32	The litigation audit
§ 8:33	—The litigation status report
§ 8:34	—The legal affairs log
§ 8:35	—Survey of production of legal services
§ 8:36	—Employee and management interviews
§ 8:37	The employment audit—Purposes of the audit
§ 8:38	—The employment discrimination audit
§ 8:39	— Title VII of the Civil Rights Act of 1964
§ 8:40	———Employee selection procedures
§ 8:41	— — Equal employment opportunity
	commission and office of federal contract
	compliance programs
§ 8:42	——Equal Pay Act of 1963
§ 8:43	——Age Discrimination in Employment Act of 1967
§ 8:44	——Immigration Reform and Control Act of
5	1986
§ 8:45	— Rehabilitation Act of 1973
§ 8:46	——The Americans With Disabilities Act of
Ü	1990 (ADA)
§ 8:47	——Civil Rights Act of 1991
§ 8:48	
§ 8:49	· ·
§ 8:50	——Audit issues
§ 8:51	———Disparate treatment
§ 8:52	— — — Disparate impact
§ 8:53	
§ 8:54	— — —Improper motivation
3 0.01	improper monvation

§ 8:55	— — —Unlawful retaliation
§ 8:56	——Audit of hiring practices
§ 8:57	——Audit of supervising practices
§ 8:58	——Audit of firing and termination procedures
§ 8:59	—The employee relations audit
§ 8:60	— —Good will procedures
§ 8:61	— —Questionnaire
§ 8:62	—Alternative structures for an employment audit checklist
§ 8:63	—Other significant considerations for an employment audit—Fair Labor Standards Act
§ 8:64	——Occupational Safety and Health Act of 1970 (OSHA)
§ 8:65	———"Right-to-know" regulations
§ 8:66	— —National Labor Relations Act
§ 8:67	— —Employment at will
§ 8:68	— —Defamation
§ 8:69	—The role of document and file review in the
	employment audit
§ 8:70	——Avoiding implied contractual rights or
	promissory estoppel
§ 8:71	——Review of benefit plans provisions and
	procedures
§ 8:72	——General file review
§ 8:73	—The sexual harassment audit
§ 8:74	——Types of illegal sexual harassment in the
	workplace—Introduction
§ 8:75	———Quid pro quo harassment
§ 8:76	———Hostile environments created by
	supervisors
§ 8:77	———Hostile environments created by
0.0 =0	nonsupervisory personnel
§ 8:78	——Self-policing as a defense to sexual
6 0 70	harassment liability
§ 8:79	——Origins of the self-policing defense
§ 8:80	———Impact of the self-policing defense
§ 8:81	——Features of reasonable self-policing to
6 0 00	prevent sexual harassment of employees
§ 8:82	——Legal auditing practices to prevent sexual
8 0.00	harassment
§ 8:83	———Basic features of anti-harassment audits
§ 8:84	— — Types of anti-harassment audits
§ 8:85	———An anti-harassment auditing checklist

§ 8:86	——Conclusion
§ 8:87	—Qualifying for a good faith defense to punitive
	damages
§ 8:88	—Evaluating good faith efforts to prevent
	employment discrimination
§ 8:89	The intellectual property audit
§ 8:90	—Goals of intellectual property audits
§ 8:91	—Client interests served by intellectual property audits—Protecting new assets
§ 8:92	——Avoiding disruption in business activities
§ 8:93	——Assessing possible liabilities
§ 8:94	——Enforcing existing rights
§ 8:95	—Timing of intellectual property evaluations
§ 8:96	——Changes in operating procedures
§ 8:97	——Development of new product or technology
§ 8:98	——Acquisition of new product or technology
§ 8:99	——Acquisition of new concern that utilizes
Ü	intellectual property
§ 8:100	——Operating decisions that depend on
	intellectual property
§ 8:101	——Investment or financing decisions that
	depend on intellectual property
§ 8:102	——Changes in intellectual property laws
§ 8:103	—Methodology for conducting intellectual
	property audits—Basic methodology
§ 8:104	——Steps in carrying out intellectual property
	audit
§ 8:105	—Detailed view of patent rights audit
§ 8:106	——Critical role of patent committee
§ 8:107	——Major steps in product development,
	manufacturing, and marketing
§ 8:108	——Protection of new interests
§ 8:109	——Infringement
§ 8:110	——Licensee practices
§ 8:111	— —Licensor practices
§ 8:112	—Conclusion
§ 8:113	The environmental audit
§ 8:114	—What's at stake
§ 8:115	——Impacts of auditing on environmental
	offense penalties—Prevailing penalty levels
§ 8:116	———Penalty reductions through auditing
§ 8:117	——Competitive advantages
§ 8:118	——Management benefits

§ 8:119	— —Keeping up
§ 8:120	——Qualifying for special regulatory programs
§ 8:121	—A systematic approach to environmental
	auditing
§ 8:122	——Defining audit tasks
§ 8:123	——Identifying the audit team—Composition
§ 8:124	———Education, experience, and training
§ 8:125	———Skills
§ 8:126	— — —Independence
§ 8:127	— — —Inside or outside auditors
§ 8:128	———Attorneys on audit teams
§ 8:129	——Executing audits—Planning
§ 8:130	———Conducting an audit
§ 8:131	——Preparing the audit report
§ 8:132	—Subjects for environmental auditing—
	Environmental management systems audits
§ 8:133	— — Management commitment to environmental
	performance
§ 8:134	——Employee education and training
§ 8:135	— Environmental performance and impacts
§ 8:136	——Facilities and operations
§ 8:137	<ul> <li>—Pollution prevention and use of natural</li> </ul>
	resources
§ 8:138	——Risk management
§ 8:139	——Emergency preparedness
§ 8:140	——Communications concerning environmental
	performance
§ 8:141	——Promoting environmental concerns in
	external affairs
§ 8:142	——Openness to concern
§ 8:143	— Compliance, inspection, and reporting
§ 8:144	——Compliance status audits
§ 8:145	———Background information (acquired in
	pre-audit period)
§ 8:146	———Document review
§ 8:147	———Information review at opening
	conference
§ 8:148	— — Facility inspection
§ 8:149	— — —Interviews with facility personnel
§ 8:150	———Records and documents review
§ 8:151	———Sampling, testing, and monitoring
§ 8:152	— — Information gathered at the post-audit
0	conference

§ 8:153	<ul> <li>— Information sources for environmental</li> </ul>
	auditing
§ 8:154	— — —Air pollution control
§ 8:155	———Water pollution control
§ 8:156	— — —Nonhazardous waste management
§ 8:157	— — — Hazardous waste management
§ 8:158	— — —CERCLA/SARA
§ 8:159	———Spill control and response
§ 8:160	———Management of environmental impacts
§ 8:161	———Hazardous materials management
§ 8:162	———Emergency Planning and Community
	Right-to-Know Act (EPCRKA)
§ 8:163	———Cultural and historic resources
	management
§ 8:164	———Storage tank management
§ 8:165	———Drinking water management
§ 8:166	———PCB management
§ 8:167	— — Pesticide management
§ 8:168	———Groundwater protection
§ 8:169	— — Environmental radiation protection

# CHAPTER 9. PROTECTING THE CONFIDENTIALITY OF INVESTIGATIVE DOCUMENTS

§ 9:1	Introduction
§ 9:2	Avoiding creation of written material
§ 9:3	Protection of written materials by privilege
§ 9:4	Attorney-client privilege
§ 9:5	—Requirement that communication be made by "client"
§ 9:6	——Early decisions
§ 9:7	——"Control group" test
§ 9:8	— — "Subject matter" test
§ 9:9	— — Upjohn Company v. United States
§ 9:10	——Post-Upjohn decisions
§ 9:11	———Issue in state courts
§ 9:12	——Retention of special investigative counsel
	pursuant to consent decree
§ 9:13	—Requirement that communication be made to attorney who is acting in professional capacity
§ 9:14	— —In-house counsel
8 9:15	— —Where attorney has dual role

§ 9:16	——Communications to and from assistants or experts
§ 9:17	
§ 9.17 § 9:18	—Attorney's advice to client
	Requirement of confidentiality
§ 9:19	——Electronic communications
§ 9:20	—Who may claim privilege for corporate client
§ 9:21	—Employee statements
§ 9:22	—Investigative materials protected by privilege— Audit materials
§ 9:23	——Drafts
§ 9:24	——Preexisting documents
§ 9:25	Attorney work-product doctrine
§ 9:26	—Overcoming protection of doctrine
§ 9:27	—Materials within protection of doctrine
§ 9:28	— — Opinion work product
§ 9:29	———Documents organized by counsel
§ 9:30	— —Factual work product
§ 9:31	— — United States v. Arthur B. Young & Co
§ 9:32	—Anticipation of litigation
§ 9:33	——Documents prepared for previous litigation
§ 9:34	Self-evaluative privilege
§ 9:35	Joint defense privilege—Joint defense privilege
§ 9:36	—Joint defense agreement
§ 9:37	—Corporate payment of employees' legal fees
§ 9:38	Crime-fraud exception
§ 9:39	Loss of protection by waiver—Waiver of attorney- client privilege
§ 9:40	—Waiver by disclosure to third parties
§ 9:41	—Persons entitled to waive privilege for corporate
3 0 1 1 1	client
§ 9:42	—Corporation may waive privilege protecting employees' statements
§ 9:43	—Waiver by disclosure of special litigation
3 0.10	committee reports
§ 9:44	—Waiver by voluntary disclosure to government—
3	Case law
§ 9:45	— —In re Martin Marietta Corporation
§ 9:46	
§ 9:47	
§ 9:48	_
§ 9:49	——Requests under Freedom of Information Act
§ 9:50	——Release of investigative report to SEC
3 0.00	pursuant to consent decree

§ 9:51	——Disclosure to public pursuant to consent
	decree
§ 9:52	——Placing communications in issue in subsequent litigation
§ 9:53	—Waiver of work-product doctrine
§ 9:54	——In re Martin Marietta Corporation
§ 9:55	—Waiver of self-evaluative privilege
§ 9:56	—Waiver of joint defense privilege
§ 9:57	Issues raised when shareholders seek discovery in derivative litigation
§ 9:58	Current issues concerning protection of environmental auditing materials—Agency policies
§ 9:59	EPA audit policy
§ 9:60	—Department of Justice guidelines
§ 9:61	—Federal self-evaluative privilege legislation
§ 9:62	—State audit privilege legislation— Environmental audit legislation
§ 9:63	Current issues concerning protection of auditing materials—State audit privilege legislation— Other self-evaluative privilege legislation
§ 9:64	Current issues concerning protection of environmental auditing materials—Protection of environmental audits by attorney-client privilege—Communication of information to counsel by low-level employees
§ 9:65	——Communications between nonattorneys
§ 9:66	—Protection by self-evaluative privilege
§ 9:67	Conflict of interest
§ 9:68	Suggestions for protecting confidentiality of investigative material
§ 9:69	Steps to maintain the confidentiality of legal audit findings and materials

# CHAPTER 10. SPECIAL ASPECTS OF THE LEGAL AUDIT

§ 10:1	Litigation and claims
§ 10:2	Corporation calendar
§ 10:3	Document inventory and review
§ 10:4	Records retention manual
§ 10:5	Comparative legal audit for members of an association
§ 10:6	—Audit by an association

## CHAPTER 11. POST-INVESTIGATION PROCEDURES

§ 11:1	Counsel's report on the results of the inquiry
§ 11:2	—Creation of a written or oral report
§ 11:3	—Contents of the report
§ 11:4	—Recommendations for action in the report
§ 11:5	—Recipients of the report
§ 11:6	—Disclosure of the report
§ 11:7	—Risk of defamation actions
§ 11:8	—Solicitation of comments on report
§ 11:9	—A problem report—The Southland investigation
§ 11:10	Report of the special committee to the full board
§ 11:11	—Report of the special litigation committee to the full board
§ 11:12	Retention of special review person
§ 11:13	Post-investigation procedures—Retention or destruction of investigative materials
§ 11:14	—Follow-up on compliance—Informational procedures
§ 11:15	——Discipline of wrongdoers
§ 11:16	—Publication of results of investigation
§ 11:17	Managing post-investigation responses

#### CHAPTER 12. FEE ARRANGEMENTS, THE LAWYER'S STANCE AND COLLABORATION IN AUDITING

- § 12:1 Fee arrangements
- § 12:2 The lawyer's role: Reactive or proactive?
- § 12:3 Collaboration in auditing

#### Volume 2

#### **DOCUMENTS**

APPENDIX 1. Sample SEC Consent Decree Mandating Special Review Committee Investigation of Questionable Political Contributions and Other Payments

xxxviii

APPENDIX 2.	Sample SEC Consent Decree Mandating Special Counsel Investigation of Misappropriation of Corporate Assets
APPENDIX 3.	Sample Board Resolution Authorizing Audit Committee Investigation of Management Remuneration and Perquisites
APPENDIX 4.	Sample Board Resolution Authorizing Retention of Law Firm to Conduct Internal Investigation
APPENDIX 5.	Form of General Checklist for Acquisition of a Business: Prepared by Purchaser
APPENDIX 6.	Preliminary Audit Information
APPENDIX 7.	Form of General Statement of Business for Small Businesses
APPENDIX 8.	Form of Audit List of Legal Problem Areas
APPENDIX 9.	Sample Checklists Derived from Accounting Concepts
APPENDIX 10.	Form of Statutory Checklist for Employment Audit
APPENDIX 11.	Form of Checklist of Court-Developed Obligations for Employment Audit
APPENDIX 12.	Form of Function-Tracking Checklist for Employment Audit
APPENDIX 13.	Form of Document Review Checklist for Employment Audit
APPENDIX 14.	Legal Audit Questionnaire for Nonprofit Organizations (Excerpts)
APPENDIX 15.	Example of Inspection Checklist and Flowchart
APPENDIX 16.	Form of Product Safety Audit Checklist
APPENDIX 17.	Sample Excerpts from Questionnaire Concerning Questionable Payments
APPENDIX 18.	Form of Questionnaire for Legal Status Report
APPENDIX 19.	Transmittal Letter for Questionnaire for Legal Audit of Business
APPENDIX 20.	Sample Record Retention Manual

APPENDIX 21.	Environmental Surveillance Report
APPENDIX 22.	Accounts Receivable
APPENDIX 23.	Notes Receivable
APPENDIX 24.	Accounts Payable
APPENDIX 25.	Notes Payable
APPENDIX 26.	Summary Chart
APPENDIX 27.	<b>Employment Audit Questionnaire</b>
APPENDIX 28.	Antitrust Compliance Manual
APPENDIX 29.	"Safe" Job Application Form
APPENDIX 30.	Sections from Form of Personnel Audit Checklist
APPENDIX 31.	Questionnaire Mailed to Members of an Association (with Results and Summary of Oral Presentation to the Respective Association)
APPENDIX 32.	Survey of Certain Dispute Problems in a Large Corporation
APPENDIX 33.	A New Direction in Preventive Law: The Litigation Audit
APPENDIX 34.	United States Sentencing Commission Guidelines
APPENDIX 35.	A Letter to the Client
APPENDIX 36.	Proposed Organizational Sentencing Guidelines for Environmental Offenses
APPENDIX 37.	EPA Incentives for Self-Policing: Discovery, Disclosure, Correction and Prevention of Violations
APPENDIX 38.	EPA Small Business Compliance Policy
APPENDIX 39.	Cal/EPA Policy on Incentives for Self-Evaluation
APPENDIX 40.	Pennsylvania Environmental Audit Policy
APPENDIX 41.	Publication of OIG Compliance Program Guidance for Clinical Laboratories
APPENDIX 42.	Legal Auditing Guidelines
APPENDIX 43.	HHS Compliance Program Guidance for

APPENDIX 44.	HHS Self-Disclosure Protocol
APPENDIX 45.	Building a Partnership for Effective Compliance: A Report on the Government-Industry Roundtable
APPENDIX 46.	Evaluation of "Incentives for Self- Policing: Discovery, Disclosure, Correction and Prevention of Violations" Policy Statement, Proposed Revisions, and Request (Excerpt)
APPENDIX 47.	DOJ Principles of Federal Prosecution of Business Organizations
APPENDIX 48.	Policy Concerning the Occupational Safety and Health Administration's Treatment of Voluntary Employer Safety and Health Self-Audits
APPENDIX 49.	Program Description of the National Environmental Achievement Track
APPENDIX 50.	NCPL's Corporate Compliance Principles
APPENDIX 51.	SEC Standards for Evaluating Corporate Cooperation
APPENDIX 52.	Compliance and Ethics Program Standards in Federal Sentencing Guidelines
APPENDIX 53.	Report of the Ad Hoc Advisory Group on the Organizational Sentencing Guidelines [Excerpts on Compliance Monitoring and Risk Assessment]
APPENDIX 54.	Compliance Programs of Investment Companies and Investment Advisers
APPENDIX 55.	NYSE Standards for Codes of Business Conduct and Ethics
APPENDIX 56.	HHS Supplemental Compliance Program Guidance for Hospitals
APPENDIX 57.	Statement of the Securities and Exchange Commission Concerning Financial Penalties
APPENDIX 58.	Compliance and Ethics Program Overview—AOL-Time Warner
APPENDIX 59.	Opinion in <i>United States v. Stein</i>

APPENDIX 60. Federal Acquisition Regulation; Contractor Code of Business Ethics and Conduct APPENDIX 61. Selection and Use of Monitors in Deferred Prosecution Agreements and Non-Prosecution Agreements with Corporations APPENDIX 62. SEC Whistleblower Program: Senate Report (Excerpts) UK Ministry of Justice, Principles APPENDIX 63. **Guiding Compliance Procedures** APPENDIX 64. DOJ/SEC Guide to Hallmarks of Effective FCPA Compliance Programs SEC Standards for Evaluating APPENDIX 65. Compliance and Ethics Programs General Standards for Performance APPENDIX 66. **Audits of Compliance Programs** APPENDIX 67. Examination Procedures for Law Compliance Programs in Financial Institutions (Excerpts) DOJ Criteria for Evaluation of APPENDIX 68. Compliance Programs Table of Laws and Rules

Table of Laws and Rule
Table of Cases
Index