Highlights of the 2026 Updates

The 2026 updates to The Legal Audit include the following:

— Evaluations of legal auditing practices that can aid companies in detecting and self-reporting offenses and qualifying for favorable prosecutorial treatment under the Department of Justice's Corporate Enforcement and Voluntary Self-Disclosure Policy (§ 2:67 & § 2:68);

— Assessments of inquiries by legal auditors and investigators needed to conduct complete root cause analyses of misconduct and ensure that proper reforms are identified and implemented (§ 7:1);

— Descriptions of legal auditing aimed at detecting legal advice that may undercut the effectiveness of compliance and ethics programs (§ 7:64);

—Analyses of federal whistleblower programs rewarding disclosures of corporate offenses and increasing the importance of corporate legal audits that promptly identify corporate criminal misconduct and help companies to obtain prosecutorial benefits by disclosing the misconduct ahead of whistleblowers (§ 7:44);

—Assessments of criminal laws in the United Kingdom that make corporate failures to prevent certain types of fraudulent offenses by employees a basis for corporate criminal liability and the legal audits and other offense prevention practices that can provide a defense to this form of corporate liability (§ 7:78); and

— Analyses of legal auditing criteria targeting compliance program weaknesses revealed by behavioral ethics research, particularly weaknesses stemming from behavioral factors causing individuals to be unaware that their actions are violating legal or ethical standards (§ 7:64).