

FOREIGN CORRUPT PRACTICES ACT AND U.S. SENTENCING GUIDELINES

Corporate corruption and unethical behaviors are an unfortunate reality. Left unchecked, they pose catastrophic risks to shareholders, officers, directors, and stakeholders. Understanding and adhering to the Foreign Corrupt Practices Act of 1977 and Chapter 8, Part B, of the U.S. Sentencing *Guidelines* is important. Since 1991, these *Guidelines* have served as corporate America’s blueprint in structuring effective responses to prevent and detect violations of law through a Compliance and Ethics *Program*.

Organizations must exercise due diligence to prevent and detect criminal conduct in order to have an effective *Program* per the *Guidelines*. This includes seven minimum requirements such as: establishing policies, having a knowledgeable board, training, monitoring controls, periodic evaluations, and consistent promotion of the *Program*. The *Guidelines* also call for periodically assessing the risk of criminal conduct. While simple enough in concept, each of these requirements pose challenges. An effective *Program* requires training, guidance and testing by experienced professionals. Candela Solutions has the knowledge and experience to help through:

- 🕒 Training to understand *Program* risks, *Guidelines* and leading practices
- 🕒 Designing an effective Compliance and Ethics *Program* through robust controls
- 🕒 Integrating efforts for a holistic governance, risk and compliance approach
- 🕒 Conducting *Program* risk assessments
- 🕒 Internal auditing services to independently test *Program* effectiveness
- 🕒 Advising on remediation efforts to mitigate risks and address audit findings

REQUEST A COMPLIMENTARY CONSULTATION

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Candela Solutions LLC is a public accounting firm focusing on governance, risk and compliance. We serve clients across the United States with training, advisory services, readiness efforts and independent internal assurance.

CANDELA SOLUTIONS’ PRACTICE AREAS

