***High Anxiety: A Prescription for Compliance Officer Burnout from the Psychoneurotic Institute for the***

***Very, Very Nervous***

**A Discussion on Compliance Program Effectiveness and Efficiency**

By:

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The question of how to design and operate compliance programs that are both effective and efficient is one that has long been debated in the legal and compliance professions. Measuring and improving compliance program effectiveness has even become a consulting specialty. In some cases, such as where corporate integrity agreements require the engagement of independent experts to advise company boards, the U.S. Government requires it. Despite many years of efforts to measure and improve effectiveness, some very sophisticated programs with large budgets and burgeoning numbers of compliance staff fail to detect and prevent major compliance violations in their companies. A quick review of the history of corporate integrity agreements with HHS OIG demonstrates companies with repeated, significant violations. More, some of these companies appear to struggle in executing efficiently upon business imperatives and priorities while remaining within their established compliance processes - processes often supported by significant legal and compliance staffing resources. As a result, questions remain about how to the design and operate compliance programs - even well-resourced programs – that are both effective and efficient.

Over recent years government authorities have attempted to increase the effectiveness of compliance programs, not simply by requiring better-resourced functions, but by holding company ownership and senior executive management more accountable for overseeing compliance in their areas of responsibility.[[2]](#footnote-2) For company owners and their representatives, authorities have required greater degrees of competence in sensitive compliance areas. Boards of Directors are required to perform reasonable inquiries into the effectiveness of their companies’ compliance functions on a routine basis, taking appropriate action where their programs do not appear to be effective. These inquires and the decisions that follow are required to be made with greater independence from their business management teams, either through independent directors directing and analyzing the reviews, or through the use of independent compliance experts engaged, directed and reporting to the board for this purpose. In these circumstances, where compliance programs are deemed to be ineffective, answers of “I didn’t understand” or “I didn’t know,” rarely the best responses for board members, are not generally acceptable.

For senior executive management, authorities have also required increased knowledge in sensitive compliance areas, and in addition, effectively leading compliance in their areas of responsibility. Managers are required receive training on and understand the compliance requirements that apply to them personally, and to the people within their areas of responsibility. They are required to promote compliance with their people, and to take measures to ensure that their areas are and remain in compliance. Similar to ownership, where compliance violations occur answers of “I didn’t understand” or “I didn’t know” are not easily accepted. More, the once all-to-common thought that keeping their areas compliant “is the Compliance Department’s job (or the Legal Department’s job)” is also unacceptable.

In addition to holding owners and senior-level executives more responsible for compliance, authorities have also focused on driving compliance messages through companies’ ranks effectively. In many cases companies are required to back up their sometimes-lofty talk on ethics and compliance with specific, practical actions. In many cases these actions are financial incentives, under the time-proven theory that people generally do what they get paid to do; that they generally prioritize what they get paid to prioritize. Through eliminating financial incentives that could encourage non-compliance, and installing well defined, built in financial incentives that encourage compliance, these companies have been truly required to “put their money where their mouths are.” In these cases authorities have focused on key risk areas, such as sales, marketing, health care practitioner relationships and arrangements, and institution invoicing. Unwilling to restrict their focus to front sales personnel and managers, marketing teams, and contracting and billing departments, authorities have kept their eye on senior executives as well, with a clear view towards their accountability for the actions of those working within their areas of responsibility. This accountability has come through compensation recoupment; most commonly the forfeiture/recoupment of three years of performance pay (cash bonuses, long term incentives) for instances of “significant misconduct.” Significant misconduct penalties apply for executives’ personal wrongdoing, of course, but also to executives for the misconduct of their subordinates where the executives knew or should have known that the noncompliance would occur. With this new emphasis on financial incentives, common company techniques to encourage compliance, such as including company ethics or compliance requirements in their employee codes of conduct, and including them as a factor in performance reviews, is not sufficient.

Through analysis of these agreements we gain clues on what government authorities, or at least HHS OIG, believe best answers the most recent questions of compliance program effectiveness – sufficient resources tied to ownership and senior executive management responsibility, driven through their companies by financial incentives. As government agencies enforcing the law, and as organizations with more than 35 years of experience in addressing compliance failures, these clues are worthy of our attention. Clearly, in their view, the answers lie beyond a simple discussion of how many resources to invest, but go further into the nature of the resources needed, who invests them, how they are invested and who is ultimately responsible for ensuring compliance.[[3]](#footnote-3) More than just trends found in settlement agreements, the movement towards individual responsibility and accountability is driven by the law as well. For the past 5 or more years there has been a trend of increasingly holding individuals, including executives, criminally responsible for their participation in specific activities. Perhaps even more concerning, a trend to hold them responsible for activities governed by public welfare laws where the executives did not participate in the non-compliant conduct; or even know about. These prosecutions, exercised under a legal doctrine referred to the “Park Doctrine” or the “Responsible Corporate Officer” doctrine (“RCOD”), are based on the proposition that corporate officers can be held criminally liable for their failure to control the misconduct of subordinates, or their failure to discover and correct subordinates’ misconduct; even where they were not personally involved in the conduct; even where they were unaware.[[4]](#footnote-4)

Similarly, HHS OIG has also made efforts to hold more individuals accountable for fraud, waste, and abuse. Daniel Levinson, HHS Inspector General, has frequently emphasized a focus on seeking personal accountability for corporate executives, asserting that the HHS OIG has and will continue to increase the aggressiveness of its approach to excluding individuals from participation in Federally-funded health care programs; even where the individuals were not directly involved or even had knowledge of the illegal conduct. According to testimony before the House Committee on Appropriations, Subcommittee on Labor, Health and Human Services, Education and Related Agencies, the “OIG is . . . using our administrative authorities to hold responsible individuals accountable for fraud, including . . . responsible corporate officials whose companies have committed fraud.”[[5]](#footnote-5) OIG has published guidance on its use of its permissive exclusion authority, stating that it will apply a rebuttable presumption for exclusion of corporate officials where there is “evidence that the individual knew or should have known” of the illegal conduct.[[6]](#footnote-6) In assessing the significant factors that weigh against the presumption of exclusion, the HHS OIG stated that it will consider: (1) the circumstances and seriousness of the sanctioned conduct; (2) the individual’s role at the sanctioned entity (is the individual general manager, business manager, administrator or director who exercises operational or managerial control over the entity, or who directly or indirectly conducts the day to day operations of the entity?); (3) the individual’s actions in response to the misconduct; and (4) other relevant information about the entity.[[7]](#footnote-7)

Recent trends demonstrate a movement towards ownership and senior executive responsibility and accountability, and driving compliance through organizations financial incentives – trends with significant implications for companies and their compliance programs. The intent of this focus on individual accountability is to incentivize ownership and senior executive management to take more responsibility for actively managing their areas of responsibility for compliance with the law. While there are significant drawbacks for individuals, and by association, companies, this approach should and has supported the work of in-house legal counsel and compliance officers from the standpoint that it has made their efforts to support compliance in their organizations easier. In many cases - particularly those involving settlement agreements and routine government oversight - this has been particularly true. However, a word of caution - when these trends are not addressed appropriately they can create significant challenges for in-house counsel and compliance officers, and their companies as well.

For in-house counsel and compliance officers, the trend for individual liability must be taken seriously and personally. As key leaders and advisors we must take the actions appropriate to protect our companies from illegal conduct and its owners and managers from liability. The laws supporting individual responsibility don’t apply just to business management; they can apply to functional management as well, including in-house counsel and compliance officers. While there have been few published instances where DOJ or OIG have sought to penalize an in-house counsel or compliance officers in the health care area, there have been a limited number of cases, and the liability principles noted above apply.

To address challenges in maintaining compliance, and to reduce their own anxiety as well, many companies, their in-house attorneys and compliance officers have sought to raise the level of involvement of the legal and compliance functions in key business processes susceptible to compliance failures. In many cases this means more staff. These additional resources are often entirely needed and appropriate. Many companies, particularly companies with new in-house functions, or who are growing quickly, or who are faced with pending government settlements, need additional staff to function appropriately. History shows some in-house legal and compliance functions lack the staffing that they need to be fully effective until a crisis arises. Skilled attorneys and compliance professionals are needed provide owners, managers and employees with sufficient advice, knowledge and understanding of often complex and constantly evolving laws and regulatory requirements, to advise on properly implementing those requirements are into business operations, and to monitor compliance.

When allocating resources, whether new or existing, it’s critically important that we consider the lessons learned on ownership and senior executive responsibility and accountability, driving compliance through organizations financial incentives, and individual liability, even criminal responsibility, for those who exercise operational or managerial control and failure to control the misconduct of subordinates, or to discover and correct subordinates’ misconduct. Effectiveness can be improved, not simply by better-resourcing our compliance and legal functions, but by maintaining a clear and high level of responsibility on company ownership, senior executive management and their teams to overseeing compliance in their areas of responsibility, to drive that dynamic down through their areas of responsibility by structuring appropriate financial incentives.

Effectiveness and efficiency, while not always on parallel paths, are not mutually exclusive. Inefficiencies can be costly and frustrating to everyone, and challenges for companies, including their compliance officers and in-house counsel, certainly exist. Struggling to execute efficiently upon business imperatives and priorities can be costly, and can impair otherwise excellent work, well intended and important for company success. If the struggle becomes ongoing it can create unhealthy push and pull dynamics among departments, and particularly between business colleagues and their legal and/or compliance departments, potentially impairing the effectiveness of the compliance program as well. Among the various challenges frequently cited by compliance officers are knowing and keeping current with a broad scope of business strategies and dynamics, gaining business buy-in to problems and solutions, and designing and implementing solutions that colleagues believe adequately account for business imperatives, and gaining and maintaining sufficient traction to move compliance initiatives forward on a timely basis. Efficiency is important, and compliance officers and in-house compliance counsel should not lose focus on their core capabilities - providing advice, training and education regarding legal and industry requirements and practices, and for compliance officers, undertaking monitoring of business activities with respect to these requirements. These are the areas where they can add the most value. In this respect, compliance officers and in-house counsel should carefully consider whether and how much further to integrate themselves into the design or redesign and execution of day-to-day business processes. Each step further into the process should be accompanied by the question “Can and should the [] department / division / business unit address process this on its own, with our advice, training, coaching and monitoring?” When business colleagues are advised and trained properly, coached from the sidelines, and monitored appropriately, they are often in the best position to perform those tasks compliantly. More, often they are also in the best position to ensure that those tasks are efficient and best in line with business dynamics, strategies and processes. At the same time, balanced, impartial advice is more likely to come from legal and compliance professionals who are not also performing or supervising those business activities. Compliance officers must also find a way to independently monitor those activities as well.

This session is intended to develop a discussion among the speakers and participants on the best ways to create effective, efficient compliance programs. While there are no “magic pills” to help legal counsel or compliance officers address these challenges, there is a prescription for the problem – a prescription that can improve compliance programs and their associated companies. This prescription is found, in part, in the fundamentals of how companies and their compliance and legal staff view their roles within their organizations. Experience shows that establishing and maintaining the right paradigm for in-house legal and compliance functions in the compliance context is essential to ensuring that these functions fully and appropriately integrate into their companies, and that responsibility and accountability follow. To be effective, compliance officer and in-house counsel should take care to consider the lessons learned on ownership and senior executive responsibility and accountability, driving compliance through organizations financial incentives, and individual liability, even criminal responsibility, for those who exercise operational or managerial control and failure to control the misconduct of subordinates, or to discover and correct subordinates’ misconduct. Efficiency is also important, and compliance officers and in-house compliance counsel should not lose focus on their core capabilities - providing advice, training and education regarding legal and industry requirements and practices, and for compliance officers, undertaking monitoring of business activities with respect to these requirements. When business are trained properly, coached from the sidelines, and monitored appropriately, they are often in the best position to make those tasks compliant, and to maintain them that way. More, they are also in the best position to ensure that those tasks are efficient and best in line with business dynamics, strategies and processes. With authority, responsibility, expertise, experience and accountability all present and aligned, organizations thrive. Combined with appropriate doses of legal and compliance training and coaching, monitoring and reporting, and compliance and legal functions working in those contexts thrive as well.

**Session Reference Materials**

Common Board Resolution Language

The Board of Directors has made a reasonable inquiry into the operations of []’s Compliance Program including the performance of the Chief Compliance Officer and the Compliance Committee. Based on its inquiry, the Board has concluded that, to the best of its knowledge, [] has implemented an effective Compliance Program to meet the Federal health care program requirements and the obligations of the CIA.

Common Independent Director Language

The Board of Directors currently has, and shall maintain during the term of the CIA, a Committee or other authorized subcommittee comprised of independent (i.e., non-executive) directors (hereinafter Board Committee). The Board Committee is responsible for the review and oversight of matters related to compliance with Federal health care program requirements and the obligations of this CIA.

Common Independent Expert Language

The Board of Directors shall arrange for the performance of a review of the effectiveness of []’s Compliance Program for each Reporting Period. The Board shall retain an independent individual or entity with expertise in compliance with Federal health care program requirements to perform this review. This Compliance Expert shall create a work plan, perform the review, and prepare a written report. The written report shall include a description of the review and shall include recommendations with respect to the Compliance Program.

Common Senior Executive Certification Language

I have been trained on and understand the compliance requirements and responsibilities as they relate to (department or functional area), an area under my supervision. My job responsibilities include ensuring compliance with regard to the (department or functional area), and I have taken steps to promote such compliance. To the best of my knowledge, except as provided herein, the (department or functional area) of [] is in compliance with all applicable Federal health care program requirements and the obligations of the CIA.

Common Language for Key Risk Areas

*Product Promotion* - [] will develop and implement mechanisms to exclude compensation from sales that may indicate off-label promotion.

*Sales/Marketing* - [] will develop and implement policies and procedures designed to ensure that financial incentives do not inappropriately motivate such individuals to engage in improper promotion, sales, marketing, pricing, or contracting.

Common Executive Recoupment Language

To the extent not already accomplished, [] shall establish and maintain a financial recoupment program that puts at risk of forfeiture and recoupment an amount equivalent to up to 3 years of annual incentive compensation (including bonuses and Equity Awards) for any Covered Executive (defined below in Paragraph A) who is the subject of an Affirmative Recoupment Determination (as defined below in Paragraph C). This program shall be known as the Executive Financial Recoupment Program. This recoupment program shall apply to Covered Executives who are either current or former at the time of a Recoupment Determination.

[] shall establish policies and procedures (and modify employment and other contracts as necessary) to provide that annual incentive compensation for each Covered Executive is at risk of forfeiture in the event of misconduct that is discovered before the bonus is paid. In the event of misconduct by any Covered Executive, [] shall also reserve the right and full discretion to void and forfeit any unvested stock options, unvested stock appreciation rights, unvested deferred share units, and other unvested rights to receive company common stock (collectively, “Equity Awards”). If [] discovers any misconduct that would implicate the forfeitures described in this Paragraph by a Covered Executive, it shall evaluate the situation and make a determination about whether any forfeiture, and the terms of such forfeiture, shall be implemented.

In addition, [] shall modify and supplement their annual bonus plans applicable to a Covered Executive (and any employment agreements, as appropriate) by imposing the following eligibility and repayment conditions on future bonuses and Equity Awards and making the additional remedies discussed below applicable to all executives (collectively, “Covered Executives”). [] shall implement Policies and Procedures and, as necessary, shall modify contracts with Covered Executives so that beginning no later than calendar year [] the bonuses and Equity

Awards may be recouped if an Affirmative Recoupment Determination is made. The forfeiture and recoupment rights described in this Paragraph shall apply prospectively to Covered Executives beginning no later than the calendar year [] bonus plan and Equity Award years.

[] shall implement an eligibility and repayment condition on annual bonuses that shall be designed to survive both the payment of the bonus and the separation of a Covered Executive’s employment. This will allow [], as a consequence of a Triggering Event, to pursue repayment from the Covered Executive of all or any portion of the bonus monies paid to the Covered Executive. To the extent permitted by controlling law, these bonus eligibility and repayment conditions will survive the payment of the Covered Executive’s bonus and the separation of the Covered Executive’s employment for a period of 3 years from the payment of the bonus for the plan year. If payment of any portion of a bonus is deferred on a mandatory or voluntary basis, the 3-year period shall be measured from the date the bonus would have been paid in the absence of deferral.

If an Affirmative Recoupment Determination is made, [] shall endeavor to collect repayment of any bonus from the Covered Executive through reasonable and appropriate means according to the terms of its bonus plan (or executive contract if applicable), and to the extent permitted by controlling law of the relevant jurisdiction. If necessary and appropriate to collect the repayment, [] shall file suit against the Covered Executive unless good cause exists not to do so. For purposes of the Executive Financial Recoupment Program, good cause shall include, but not be limited to, a financial inability on the part of the Covered Executive to repay any recoupment amount or []’s inability to bring such a suit under the controlling law of the relevant jurisdiction.

[] shall implement an eligibility and repayment condition on []’s Equity Awards designed to survive the separation of a Covered Executive’s employment. More specifically, to the extent necessary, [] shall implement an eligibility and repayment condition on []’s Equity Awards in order to clarify that, as a consequence of a Triggering Event, [] may pursue repayment by a Covered Executive who is a former employee of all or any portion of the last 3 years’ worth of any Equity Awards that were granted preceding the Affirmative Recoupment Determination.

If an Affirmative Recoupment Determination is made, [] shall endeavor to collect repayment of all or a portion of the Equity Awards for the 3 years prior to an Affirmative Recoupment Determination from a Covered Executive through reasonable and appropriate means (including by means of filing suit against the executive, as may be appropriate) to the extent permitted by controlling law of the jurisdiction in which the Covered Executive works.

If, after expiration of the time period specified in Paragraphs A(i)-(ii) above, the Recoupment Committee determines that a Triggering Event has occurred, [] shall make a determination as to whether to pursue available remedies (e.g.*,* filing suit against the Covered Executive) existing under statute or common law to the extent available.

The forfeiture and repayment conditions described above shall be triggered upon a Recoupment Determination that finds:

(i) significant misconduct (i.e., significant violation of a [] policy or regulation or law) that, if discovered prior to payment, would have made the Covered Executive ineligible for a bonus or Equity Award in that plan year or subsequent plan years; or

(ii) significant misconduct (as defined above) relating to the business unit for which the Covered Executive had responsibility that does not constitute an isolated occurrence and which the Covered Executive knew or should have known was occurring that, if discovered prior to payment, would have made the Covered Executive in question ineligible for a bonus or Equity Awards in that plan year or subsequent plan years.

[] shall engage in a standardized, formal process to determine, in their sole discretion, whether a Triggering Event has occurred, and, if so, the extent of bonus monies, and Equity Awards that will be subject to repayment or forfeiture by the Covered Executive, and the most appropriate method for securing recoupment of relevant monies previously paid to a Covered Executive. The findings and conclusions resulting from this process shall be referred to as the “Recoupment Determination.” A determination that bonus and/or Equity Award amounts shall be forfeited by or recouped from a Covered Executive shall be referred to as an “Affirmative Recoupment Determination.”

[] shall initiate the Recoupment Determination process upon: (1) discovery of potential significant misconduct that may rise to the level of a Triggering Event, or (2) written notification by a United States federal government agency to []’s compliance officer of a situation that may rise to the level of a Triggering Event and either occurred in the United States or gives rise to liability relating to Federal healthcare programs. This written notification shall either identify the Covered Executive(s) potentially at issue or provide information (e.g.*,* a description of the alleged misconduct and the applicable time period) to allow [] to identify the Covered Executive.

The Recoupment Determination shall be made by a committee of senior executives representing the Compliance, Legal, Internal Controls, Finance and Human Resources groups (Recoupment Committee). The Recoupment Committee may also include members of other functional areas or business groups, as it deems necessary. A Covered Executive shall not participate in the Recoupment Committee while that individual is subject to a Recoupment Determination. If a Recoupment Determination involves an Executive Officer of [], a Recoupment Determination for such individual shall be subject to approval by the Board of Directors (or appropriate committee thereof). For purposes of this section, “Executive Officer” means any member of the Executive Committee of [], the Corporate Controller, and such other executives of [] subject to the reporting requirements of Section 16 of the Securities Exchange Act of 1934, as amended, as may be determined by the Company’s Board of Directors.

[] shall initiate the Recoupment Determination process within 30 days after discovery by [], or notification pursuant to Paragraph C(i), of a potential Triggering Event.

As part of the Recoupment Determination process, the Recoupment Committee or appropriate Delegate (as defined below) shall: i) undertake an appropriate and substantive review or investigation of the facts and circumstances associated with the Triggering Event or any written notifications about potential Triggering Events received pursuant to Paragraph C(i) above; ii) make written findings regarding the facts and circumstances associated with the Triggering Event and any written notifications about potential Triggering Events received pursuant to Paragraph C(i) above; and iii) set forth in writing its determinations (and the rationale for such determinations) about: 1) whether a Triggering Event occurred; 2) the extent of bonus monies or Equity Awards (collectively “performance pay”) that will be subject to forfeiture and/or repayment by the Covered Executive, if any; 3) the means that will be followed to implement the forfeiture and/or secure the recoupment of performance pay from the Covered Executive; and 4) the timetables under which [] will implement the forfeiture and/or attempt to recoup the performance pay.

The Recoupment Committee shall provide annual reports to the Board of Directors (or an appropriate committee thereof) about: i) the number and circumstances of any Triggering Events that occurred during the preceding year and any written notifications about potential Triggering Events received pursuant to Paragraph C(i)(2) above; ii) a description of any Recoupment Determinations where a Triggering Event occurred during the preceding year (including any decision to require or not require forfeiture/recoupment from any Covered Executives, the amount and type of any forfeiture/recoupment, the means for collecting any recoupment and the rationale for such decisions); and iii) a description of the status of any forfeitures and/or recoupments required under prior Affirmative Recoupment Determinations that were not fully completed in prior years.

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2. For an analysis of this trend, and for trends effecting senior executive management and financial incentives, *see* Jeffrey B. Miller, *Learning from the Past and Building for the Future: Corporate Integrity Agreements in the Life Sciences Industry,* Journal of Health Care Compliance, Wolters Kluwer Law and Business (July-August, 2013). [↑](#footnote-ref-2)
3. While analysis of government authorities’ efforts in corporate integrity agreements provides us with keen insights into the most recent thinking of some government authorities, this analysis is not the only source of information or opinion on compliance program effectiveness. As many are aware, there is a seemingly endless list of government guidance documents and pronouncements (DOJ, HHS OIG, FDA, SEC, others), industry and professional association and society publications, law firm and consultant-issued advice, tools and templates on compliance and compliance programs, and other sources brimming with information and assistance with compliance program effectiveness. [↑](#footnote-ref-3)
4. The Government’s ability to prosecute corporate officers under this theory originated in the passage of the Food, Drug and Cosmetic Act in 1938, and was affirmed in two key subsequent U.S. Supreme Court cases: *United States v. Dotterweich,* 320 U.S. 277 (1943), and *United States v. Park*, 421 U.S. 658 (1975). [↑](#footnote-ref-4)
5. Testimony of Daniel Levinson before the House Committee on Appropriations, Subcommittee on Labor, Health and Human Services, Education and Related Agencies (March 4, 2010). A copy of Mr. Levinson’s testimony can be obtained from the HHS OIG’s website at <http://oig.hhs.gov/newsroom/testimony-and-speeches/index.asp#pdf>. [↑](#footnote-ref-5)
6. *Guidance for Implementing Permissive Exclusion Authority Under Section 1128(b)(15) of the Social Security Act.* A copy of this guidance document can be found on the HHS OIG’s website at <http://oig.hhs.gov/exclusions/advisories.asp>. [↑](#footnote-ref-6)
7. *Id.* Note that Lewis Morris, Chief Counsel to HHS OIG, has also described HHS OIG’s increased use of its exclusion authority, applying where executives *knew or should have known* of the underlying criminal misconduct of their organizations (See Testimony of Lewis Morris before the House Committee on Ways and Means, Subcommittee on Oversight (March 2, 2011). According to Mr. Morris, “even if [the HHS OIG] decide[s] exclusion of a major health care entity is not in the best interests of health care programs and their beneficiaries, [the HHS OIG] may decide that executives in positions of responsibility at the time of the fraud should no longer hold such positions with entities that do business with the programs.” A copy of Mr. Morris’ testimony can be obtained on the HHS OIG’s website at <http://oig.hhs.gov/newsroom/testimony-and-speeches/index.asp>. Also note the DOJ issuance of a September 9, 2015 Memorandum from Deputy Attorney General Sally Quillian Yates to all DOJ attorneys (a.k.a., the Yates Memo). The Yates Memo announced a further DOJ initiative to hold individuals responsible for corporate misdeeds, both criminal and civil. A copy of the Yates memo can be found on the DOJ website at   <http://www.justice.gov/dag/file/769036/download>. The principles set forth in the Yates Memo supplement the United States Attorney’s Manual in the Principles of Federal Prosecution of Business Organizations. Department of Justice: Title 9: Principles of Federal Prosecution of Business Organizations, Chapter 9-28.000. A copy of this manual can be found on the DOJ website at <http://bit.ly/justice-corp-charging>. Government attorneys are required to adhere to the policies set forth in this Manual. [↑](#footnote-ref-7)