

# Compliance & Ethics Program News from Paris: Have the “Global Sentencing Guidelines” Arrived?

*By Joe Murphy, CCEP  
Director of Public Policy  
Society of Corporate Compliance and Ethics*



SOCIETY OF CORPORATE  
COMPLIANCE AND ETHICS

## Introduction

*by Roy Snell, CEO, Society of Corporate Compliance and Ethics*

As the global economy evolves, there will be a simultaneous evolution of the international regulatory environment and the implementation of compliance programs. There will be a desire for regulatory consistency. There will be a desire for fairness. Of course, this will be difficult to accomplish given the cultural and regulatory diversity among countries. It will be particularly difficult without the effort of groups like the OECD and the effective use of compliance programs. The Society of Corporate Compliance and Ethics is poised to help with the effective implementation of compliance and ethics programs. OECD and other organizations are making an effort to help provide a framework to address the need for fairness and consistency. This is a very exciting time in our history. We are witnessing the evolution of significant and complex events. We will all look back years from now and acknowledge the tireless work of those who dared to take on this enormous task, such as the OECD and the SCCE.

## Compliance & Ethics Program News from Paris: Have the “Global Sentencing Guidelines” Arrived?

*By Joe Murphy, CCEP, Director of Public Policy,  
Society of Corporate Compliance and Ethics*

The Organization for Economic Cooperation and Development (“OECD”), the treaty organization of the world’s most economically developed democracies, has since 1999 been on a mission to end foreign bribery. In that year the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (“the OECD Convention”) went into effect. This OECD Convention, now signed by 38 countries (“the Member Countries”), requires each coun-

try to enact and enforce tough anti-corruption legislation. But the OECD Convention was more than just an exercise in high-sounding pronouncements. Rather, this is an organization that actually follows up and puts pressure on members to make the commitment meaningful.

Under the OECD Convention, there are follow-up reviews in each country to test its fidelity to the Convention. The OECD's Working Group on Bribery in International Transactions ("the Working Group") has been tasked with conducting these reviews. The Phase 1 reviews checked for implementing legislation. Phase 2 reviews examined actual enforcement and implementation (the author was a witness for the U.S. Department of Justice when OECD reviewed the U.S.). Phase 3, set to begin in early 2010, will look at implementation of the topics identified in recommendations just released in December 2009.

Over time, and based on its findings from its many country reviews, the Working Group has turned to the question of how to reach the activities of corporations, large and small, around the world. This, logically, led them to the subject of compliance and ethics programs, resulting in important compliance and ethics program topics being specifically recognized in the new recommendations just released.

Issued on December 9, 2009, the Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions ("the Recommendations") is directed toward the member countries' governments. These are not, technically speaking, legally binding in a literal sense, yet they do create certain political expectations member countries' governments will be called upon to meet. As a practical matter, the member countries not only have an ongoing duty to implement the OECD Convention but also now are expected to implement the Recommendations. In the Phase 3 reviews the members will be assessed against the Recommendations and will thus need to explain how they have met them. It may sound

a bit inconsistent to speak of "recommendations" in this context, but these are not mere suggestions that can be casually ignored. There will be intense pressure in this process for countries to step up to all of the elements in the Recommendations.

There are 19 Sections to the Recommendations, including coverage of facilitating payments and appropriate tax measures. While all of these may be of interest to various participants in the anti-corruption community, the focus here is on the compliance and ethics elements, which are primarily covered in Section X C. The provisions related to compliance are quoted below, with the author's commentary.

The OECD has shown striking leadership in its coverage of compliance and ethics programs in these Recommendations. It is worth remembering, in reviewing this material, that every word had to be agreed to by every one of the 38 signatory governments. For most of those governments implementing the Recommendations, the focus on compliance and ethics will be new ground; but some may not realize that there are new directions here even for countries that have a history of promoting compliance and ethics program efforts. The author has practiced in this field for over 30 years and knows of no government on earth, including the United States, that yet fulfills all of these compliance and ethics program elements.

The author has had the good fortune to have participated in key discussions held on these issues at OECD Working Group seminars open to Consultative Partners like the Society of Corporate Compliance and Ethics (SCCE). SCCE has submitted extensive comments as part of this process, advocating a strong role for voluntary company compliance and ethics programs. We have also emphasized the role governments have to play in encouraging companies to implement effective programs.

The Recommendations represent a dramatic step, and call for thoughtful attention by the member governments. There is also an essential role for the compliance and ethics profession. If these Recommendations are to come to life in a meaningful way, there needs to be a constituency monitoring the process and providing guidance for the government decision makers. In this context the author offers the following commentary on the compliance and ethics aspects of the Recommendations, with particular attention to Section X C. All commentary is noted as such and is in bold font. The Recommendations’ language is in quotes and italics.

### Overarching recommendations:

*“III. RECOMMENDS that each Member country take concrete and meaningful steps in conformity with its jurisdictional and other basic legal principles to examine or further examine the following areas:*

. . . .

*v. company and business accounting, external audit, as well as internal control, ethics, and compliance requirements and practices, in accordance with section X of this Recommendation;”*

**Commentary:** This section summarizes the recommendations and sets the tone for Section X. The call for “concrete and meaningful steps” is a refreshing reminder that the Convention is about more than talk and proclamations.

Before reviewing Section X C it is useful to look at two other provisions that reflect the growing importance of compliance and ethics programs. One addresses facilitating payments, and the other the broader issue of corporate liability.

### Facilitating payments:

*“VI. RECOMMENDS, in view of the corrosive effect of small facilitation payments, particularly on sustainable economic development and the rule of law that Member countries should:*

*i. undertake to periodically review their policies and approach on small facilitation payments in order to effectively combat the phenomenon;*

*ii. encourage companies to prohibit or discourage the use of small facilitation payments in internal company controls, ethics and compliance programmes or measures recognising that such payments are generally illegal in the countries where they are made, and must in all cases be accurately accounted for in such companies’ books and financial records.”*

**Commentary:** The evolution in the thinking about compliance and ethics programs can be seen in how the Working Group deals with this politically sensitive issue of facilitating payments. Section VI ii recognizes the power of compliance and ethics programs by calling for governments to encourage companies to use their programs to prevent such payments. This was also written with the knowledge that this approach to facilitating payments is already used in those companies in which the compliance and ethics staff have realized that such payments are illegal in the countries where they are made.

### Corporate liability:

This evolution in the role of compliance and ethics programs can also be seen in the attachment to the Recommendations, Annex I: “Good Practice Guidance On Implementing Specific Articles Of The Convention . . . .” In the provisions dealing with liability of legal persons the Annex addresses jurisdictions where corporate

**liability only attaches based on the acts of the highest level managerial authority. The Annex requires this threshold to be triggered, inter alia, when:**

“A person with the highest level managerial authority fails to prevent a lower level person from bribing a foreign public official, including through a failure to supervise him or her or through a failure to implement adequate internal controls, ethics and compliance programmes or measures.”

**In other words, if senior management fails to implement a compliance and ethics program and lower level persons engage in bribery, the company would face liability.**

### Promoting compliance and ethics programs:

*“Accounting Requirements, External Audit, and Internal Controls, Ethics and Compliance*

*X. RECOMMENDS that Member countries take the steps necessary, taking into account where appropriate the individual circumstances of a company, including its size, type, legal structure and geographical and industrial sector of operation, so that laws, rules or practices with respect to accounting requirements, external audits, and internal controls, ethics and compliance are in line with the following principles and are fully used in order to prevent and detect bribery of foreign public officials in international business, according to their jurisdictional and other basic legal principles.”*

**Commentary: Originally, the Working group had looked only at audit and “internal controls.” We in the Consultative Partners group pointed out to them that audit is not and cannot be the first line of defense; auditors check systems, they do not prevent misconduct. Regarding “internal controls” SCCE made it clear that this is typically a financial concept, and lacks the depth and impact of**

**compliance and ethics programs. These programs do include both auditing and internal controls, but go much beyond that. In the end, the Working Group adopted our recommendations, going well beyond internal controls.**

**Included in this paragraph is an acknowledgement that companies vary in many ways by their “individual circumstances,” so that the compliance and ethics programs should match each company’s circumstances. Behind this language is the awareness that no company should be excluded based on any such type of circumstance. There is no legitimate excuse for a company’s failure to take steps to prevent corruption.**

**The reference to the nations’ “laws, rules or practices” regarding “ethics and compliance” is important. It means that governments must do more than talk about compliance and ethics programs. The words “laws, rule and practices” would cover a broad range of governmental actions. So if laws inhibit effective programs, or prosecutorial practices do not take programs into account, this would appear to violate the Recommendations, and should show up as a negative finding in the Phase 3 reviews. Thus, for example, if privacy laws are invoked to hamstringing companies’ ability to operate robust reporting systems, this would directly violate the Recommendations and would call for revision of such privacy laws.**

*“C. Internal controls, ethics, and compliance*

*Member countries should encourage:*

*i. companies to develop and adopt adequate internal controls, ethics and compliance programmes or measures for the purpose of preventing and detecting foreign bribery;”*

**Commentary:** If there were nothing else in the recommendations this provision alone would be revolutionary. For the first time governments around the world have agreed that their role is to encourage adequate compliance and ethics programs, in this case with a particular focus on preventing and detecting foreign bribery. The use of the word "adequate" should also be a focus of attention. It should be clear to all, as matters of both logic and experience, that paper elements like codes of conduct can never meet a standard of being "adequate." Thus it rests with the member countries to understand what actually makes programs work, and then work with their companies to "develop and adopt" such programs.

*"ii. business associations and professional organisations, where appropriate, in their efforts to encourage and assist companies, in particular small and medium size enterprises, in developing internal controls, ethics, and compliance programmes or measures for the purpose of preventing and detecting foreign bribery;"*

**Commentary:** One of the challenges in fighting global corruption is the role of the companies that are not industrial giants; what are referred to as small and medium size enterprises ("SMEs"). Unfortunately, in some quarters a mythology has developed that SMEs cannot do anything to prevent violations because they are not big companies. This is based on a wholly mistaken view of what a compliance and ethics program is. What makes programs effective is not that big companies can throw massive bureaucracies at issues; rather, the two essential elements are a management commitment to do the right thing and effective management steps to make this happen. What is needed is a management will to prevent misconduct, including bribery; all that SMEs historically have lacked is the will. Indeed, in discussions at an OECD Working Group seminar in March 2009, the view was expressed that it

can actually be easier for a small company to be successful at this, because if the top executive believes in doing the right thing, he or she is closer to the employees and can have more of an impact. SCCE, in its filing for the March 2009 Working Group seminar, provided an extensive list of ways that SMEs can fight corruption and other misconduct, using very limited resources to have effective programs.

To the OECD Working Group's great credit they rejected the myths and focused on the mechanics of helping SMEs. It was recognized that SMEs can achieve much by pooling resources to achieve compliance and ethics results. In the Recommendations, member governments are called upon to help make this happen. Certainly SCCE is willing to team with any government that asks for assistance in implementing this recommendation, although the author is somewhat skeptical that much will happen on this without prodding by the profession and non-governmental organizations.

*"iii. company management to make statements in their annual reports or otherwise publicly disclose their internal controls, ethics and compliance programmes or measures, including those which contribute to preventing and detecting bribery;"*

**Commentary:** The Working Group knew that transparency is a useful tool in pressing for effective steps. So it has looked to companies to make public what it is they are doing to fight corruption. Member governments are expected to encourage companies to disclose their compliance programs or measures.

There may well be a tendency in the U.S. to assume this idea originates in the Sarbanes Oxley Act and the NYSE requirements for publishing codes of conduct and having internal controls. But it goes well beyond this. As SCCE noted in public comments filed

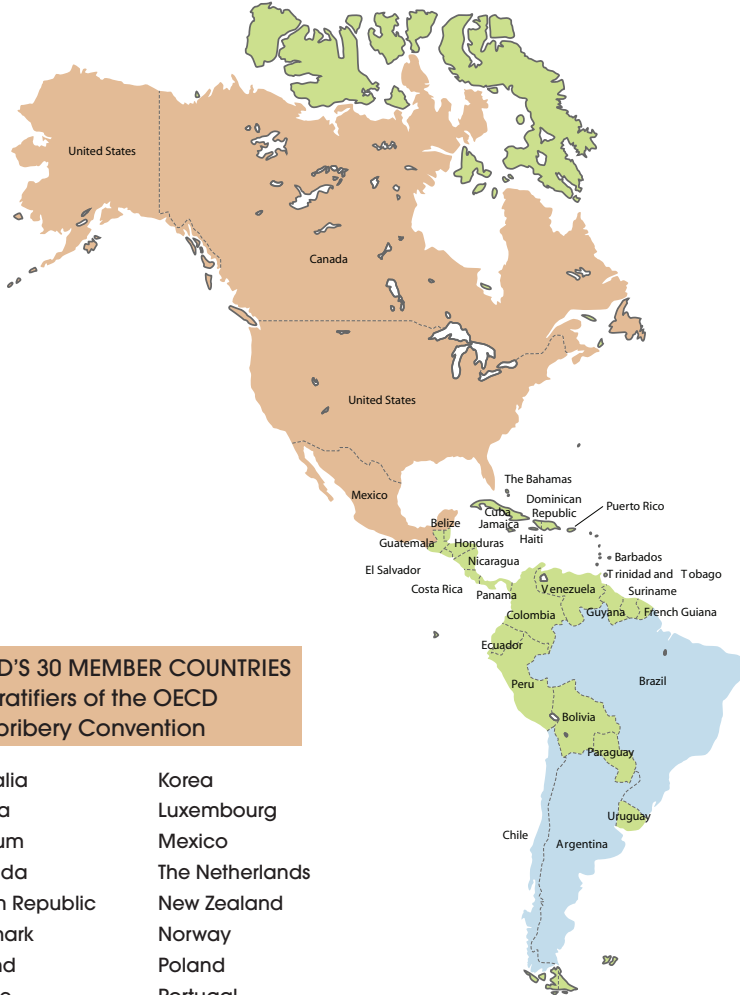
with the Working Group, "internal controls" and "ethics and compliance programmes" are very different things. Merely certifying that a U.S. company has met Sarbanes Oxley Act internal control standards does not tell us most of the important information needed to address compliance; indeed, under the U.S. Sentencing Guidelines compliance and ethics program standards (United States Sentencing Guidelines Manual § 8B2.1), "internal controls" represents no more than a commentary note to the first of the seven program elements set out in the Guidelines. Similarly, while publishing codes of conduct may be a nice gesture, codes also tell us very little about what a company is actually doing to prevent and detect bribery. Enron and Siemens both had codes of conduct which were apparently disregarded routinely in practice.

In the past year the U.S. SEC has proposed rulemaking on proxy disclosure (File No. S7-13-09; Release Numbers: 33-9052, 34-60280; IC-28817). SCCE, in its filing as part of this docket, suggested that a company's compliance and ethics commitment should be part of this disclosure. That is the type of step that would address the OECD Recommendations. Certainly it would be spectacularly unwise to pressure companies to disclose details about such sensitive matters as investigations, discipline, program evaluations, risk assessments and auditing (forced disclosure would immediately lead to suppression of these activities in companies). But beyond these sensitive details, there is much that could be said about company programs. For example, simply disclosing in the annual report how the chief ethics and compliance officer is positioned, empowered, and given the resources to function effectively, and whether the function is professionally independent or buried in an existing department, would shed useful light on a company's commitment to fighting bribery and other misconduct. The experience of the compliance and ethics profession is that programs are

often undermined by companies creating anemic compliance and ethics officer positions (See *Leading Corporate Integrity: Defining the Role of the Chief Ethics and Compliance Officer* (August 2007) [http://www.corporatecompliance.org/Content/NavigationMenu/Resources/Surveys/CECO\\_Definition\\_8-13-072.pdf](http://www.corporatecompliance.org/Content/NavigationMenu/Resources/Surveys/CECO_Definition_8-13-072.pdf); *Perspectives of Chief Ethics and Compliance Officers on the Detection and Prevention of Corporate Misdeeds: What the Policy Community Should Know* (March 2009) [http://www.rand.org/pubs/conf\\_proceedings/2009/RAND\\_CF258.pdf](http://www.rand.org/pubs/conf_proceedings/2009/RAND_CF258.pdf)); disclosure could help curb this "worst practice" approach. However, neither Sarbanes Oxley nor NYSE disclosures meet this test, so the U.S. has some work to do to meet this recommendation.

*"iv. the creation of monitoring bodies, independent of management, such as audit committees of boards of directors or of supervisory boards;"*

**Commentary:** This element calls for having an independent body, presumably to monitor the compliance and ethics effort. When companies are serious about preventing and detecting misconduct, they will always have their chief ethics and compliance officer report to such an independent monitoring body without interference by any other managers or officers; the preferred practice is to have this independent body control any personnel action involving this officer. The existence of such bodies, though, is already a well established phenomenon for public companies and is thus perhaps the least newsworthy of the elements for countries that already have this feature. However, it can pose an interesting challenge for the Phase 3 reviews, because at least in the U.S. this is not a universal requirement or even an expectation for many corporations; those that are privately owned would rarely have such an element in their governing bodies.



**OECD'S 30 MEMBER COUNTRIES  
and ratifiers of the OECD  
Anti-bribery Convention**

- |                |                 |
|----------------|-----------------|
| Australia      | Korea           |
| Austria        | Luxembourg      |
| Belgium        | Mexico          |
| Canada         | The Netherlands |
| Czech Republic | New Zealand     |
| Denmark        | Norway          |
| Finland        | Poland          |
| France         | Portugal        |
| Germany        | Slovak Republic |
| Greece         | Spain           |
| Hungary        | Sweden          |
| Iceland        | Switzerland     |
| Ireland        | Turkey          |
| Italy          | United Kingdom  |
| Japan          | United States   |



**NON-MEMBER RATIFIERS of the  
OECD Anti-bribery Convention**

- |           |              |
|-----------|--------------|
| Argentina | Estonia      |
| Brazil    | Israel       |
| Bulgaria  | Slovenia     |
| Chile     | South Africa |



*“v. companies to provide channels for communication by, and protection of, persons not willing to violate professional standards or ethics under instructions or pressure from hierarchical superiors, as well as for persons willing to report breaches of the law or professional standards or ethics occurring within the company in good faith and on reasonable grounds, and should encourage companies to take appropriate action based on such reporting;”*

**Commentary:** This is a provision that deserves careful reading and re-reading. It is also worth a reminder that every word in this recommendation was agreed to by all 38 nations who are parties to the Convention. This provision tells the countries to promote whistleblower systems in the companies in their countries, including protection for those who resist or protest misconduct. Maybe we are finally moving beyond one of the most misguided mythologies—that reporting systems simply cannot be tolerated because of this or that alleged “cultural” excuse. Those of us working in this field often have heard these broad statements about why reporting systems will not work or cannot be used in this country or that culture. We are told that “unlike the U.S.,” people in a particular part of the world do not accept whistleblowers. Yet, the more accurate description is that no society on earth actually likes whistleblowers; this is especially so in the United States where our schoolchildren are punished for being “snitches” and “tattletales,” and the typical whistleblower ends up depressed, unemployed, and divorced. By contrast, as the explosive global growth of voluntary reporting systems in the area of competition law demonstrates, governments everywhere do appear to be quite fond of them, at least when they lead to outsized revenue from fines. Maybe today realists have prevailed in recognizing that while people generally may not treat whistleblowers well, they are indispensable everywhere business crime occurs.

**This language is worth careful study. Note, first, that it is not limited to merely resisting or reporting bribery. Rather, it is quite broad, covering refusals to violate “professional standards or ethics.”** Again, those in the U.S. may first think this is something that is already done in this country. But how many company codes of conduct address refusal to violate *professional* standards? Maybe the OECD is opening our eyes to a gap in our own approach?

There is another striking dimension to this. The SCCE has established exactly just such a professional standard for compliance and ethics professionals: The “Code of Professional Ethics for Ethics and Compliance Professionals” [http://www.corporatecompliance.org/Content/NavigationMenu/Resources/ProfessionalCode/SCCECodeOfEthics\\_English.pdf](http://www.corporatecompliance.org/Content/NavigationMenu/Resources/ProfessionalCode/SCCECodeOfEthics_English.pdf). Under this standard, we compliance and ethics professionals are obligated to take such steps as escalating threatened misconduct, being diligent in implementing a program, and reporting on the program to senior management and the board. For the first time, there is now an authority saying that companies should protect us in doing our jobs. This has not existed before, but is sorely needed.

Who would be protected under this standard? Here the protection is open-ended, covering any “*person*.” Not only those employed by the company would appear to be protected, but also third parties with a relationship with the company would appear to fit this standard.

Those who report breaches of law or professional standards “*in good faith and on reasonable grounds*” are to be protected. “*In good faith*” is a commonly used standard to address malicious misuse of reporting systems. What is the intent of the additional element of “*reasonable grounds*”? This reflects continuing concern about false accusations. The good faith standard is a broad and somewhat subjective standard; as long as the reporter can demonstrate that he or she believed

**something there is protection.** *"Reasonable grounds"* introduces an objective element; in effect, the claim of good faith must also be credible. This is probably attributable to the Working Group's diplomatic environment, and is not a best practice standard. Often, those not familiar with reporting systems are haunted by the specter of false denunciations. But in the real world the few instances of misuse pale in comparison to the prevalence of retaliation for honest reporting. Experience will likely teach all those trying to implement effective compliance and ethics programs that the appropriate balance needs to be in favor of protecting the person making a report, and not for the rare case of false accusation. The best protection from unfounded claims is to require companies to take a professional approach to conducting investigations, which includes protecting the reputation of the accused unless and until allegations are factually validated. It is possible that over time this *"reasonable grounds"* caveat will fall out of favor and not be embraced generally, or be ignored in practice. If it is not, there is a danger it will be used as a pretext to retaliate against all types of whistleblowers, and even to dismiss reports without ever investigating them. There is grave risk particularly that allegations involving senior managers will be interpreted as not being "reasonable," thus providing cover to sabotage the entire reporting system.

On balance, however, this provision is a breakthrough. Those wishing to get past lame excuses for resisting reporting systems around the world now have this authoritative source for implementing one of the most important tools to fight corruption and other misconduct. The additional recognition of professional standards opens a door that many did not even consider in their programs.

*"vi. their government agencies to consider, where international business transactions are concerned, and as appropriate, internal controls, ethics, and compliance programmes or measures in their decisions to grant public*

*advantages, including public subsidies, licences, public procurement contracts, contracts funded by official development assistance, and officially supported export credits."*

**Commentary:** Those who know the history of the compliance and ethics field will recognize just how remarkable and insightful this section is. OECD calls for countries to consider, where providing *"public advantages"* related to international business transactions, a company's ethics and compliance programmes and measures. This was one of the core elements of the first book in the compliance and ethics field, *Interactive Corporate Compliance*, by this writer and Dr. Jay Sigler in 1988. The concept, which has been proven out by such initiatives as the U.S. Sentencing Guidelines, is that when government recognizes the importance of compliance and ethics programs, and gives practical guidance on what should be in such programs, industry will respond.

Here OECD calls for governments to show whether they are really serious about preventing foreign bribery. Whenever a domestic company approaches government about conducting foreign business, that government needs to promote effective compliance and ethics programs. This provision recognizes that more than talk is necessary. It also implicitly recognizes that while reduction of penalties for violations is a useful incentive, there is nothing that appeals to business people like the opportunity to make money and win business. Factoring compliance efforts into the granting of government business advantages is an incredibly powerful force for the development of strong programs. Finally, compliance and ethics professionals will take on the role of not just being cost centers; they will play an essential role in winning business for the company.

In this respect, OECD appears to have stepped beyond the U.S. Sentencing Commission, U.S. enforcement agencies such as the Department of Justice, and the Securities and Exchange Com-

mission, and regulatory bodies such as the Department of Health and Human Services Office of Inspector General; their offerings of "carrots" or incentives for compliance never were actual carrots (i.e., positive rewards) but were instead the offering of shorter sticks (i.e., reduced penalties). OECD's approach calls for actual benefits that would be reflected in a company's bottom line.

Compliance and ethics professionals should take this as an invitation to work with government agencies on how to implement this provision. Note that this is very broad and is not limited simply to agencies that deal with anti-corruption enforcement. "Public subsidies, licences, public procurement contracts, contracts funded by official development assistance, and officially supported export credits" is a very broad and significant list that calls for careful examination of all the opportunities this may present.

One final note about this Section X C: there is an anomaly throughout which is not explained; sometimes provisions are specifically addressed to programs "for the purpose of preventing and detecting foreign bribery" and sometimes they are not. Thus, i and ii contain this limit. Sub-section iii refers to programs in general, "including" those relating to foreign bribery, so this would appear to be aimed explicitly at broader programs. The reference to monitoring bodies in iv has no limits at all. The reporting system provision, v, protects those reporting "breaches of the law or professional standards or ethics" with no reference to a bribery limitation. In other words, this may acknowledge that if whistleblowers are to be convinced to report bribery, then it must be clear that all whistleblowers need to be protected. Finally, the rewards provision, vi, covers compliance and ethics programs generally "where international business transactions are concerned." As long as the matter relates to international trade, then the compliance and ethics program to be considered is, apparently, not limited to the anti-bribery efforts.

## Good Practice Guidance:

"XVI. FURTHER INSTRUCTS the Working Group on Bribery in International Business Transactions to examine on a priority basis the issue of good practices by companies in preventing and detecting foreign bribery, and to report its conclusions to Council by the end of March 2010, with a view to the adoption of Good Practice Guidance as an additional Annex to this Recommendation by June 2010."

**Commentary:** One of the important innovations of the 1991 U.S. Sentencing Guidelines was the promulgation of the "7 elements" that were offered as essential elements of a compliance and ethics program. This list of steps (and the 2004 amended list) was drawn from the experiences of practitioners in the field and thus was a practical guide, essentially covering the types of steps needed to implement a management project. Working from this list, practitioners could get past the endless (and mostly pointless) debates about philosophy and other ephemera, and get to work on preventing misconduct.

OECD, which has already shown enormous insight in its list of recommendations, has charged the Working Group with giving companies and the governments that are to promote adequate programs the list of tools they need for this mission. The "good practices" guidance is due by the end of March 2010, to be adopted by June 2010. Indications are that good progress has been made on this list.

What will this Guidance list be? This step can do for compliance and ethics programs globally what the U.S. Sentencing Guidelines did for the U.S. The compliance and ethics community may be on the threshold of ending wasteful debate about regulatory philosophy and cultural mythology, and moving directly to the work of preventing and detecting the crime of foreign bribery. And

**once this threshold is crossed in this important area of regulation, why would it not be applied elsewhere? In the competition law area, for example, governments are already providing guidance on programs; why not have the same bold leadership shown by multinational groups such as the International Competition Network, to promote effective competition law compliance programs? But that is a topic for another day.**

**For today, we in compliance and ethics can take in the enormity of this opportunity. But we dare not simply wait for something to happen. There are numerous other pieces to these Recommendations, and there will be much discussion and focus on those other elements. If compliance and ethics professionals are complacent, this opportunity could be shouldered aside by other areas. Compliance and ethics professionals now need to take these recommendations to our governments, and also assist in the OECD Phase 3 reviews. We need to bring recognition to those positive government efforts taken to meet these standards, and shine the light on government devices to dodge the meaning of these Recommendations. The OECD has given us an opportunity; we need to act on it to bring it to life. For compliance and ethics professionals around the world, it is as if we were again facing 1991 (when the Sentencing Guidelines first arrived) and see before us a tremendous opportunity. Let's work with those in government to bring compliance and ethics programs to their full potential and put an end to the scourge of corruption.**

# SCCE's MISSION

SCCE exists to champion ethical practice and compliance standards in all organizations and to provide the necessary resources for compliance professionals and others who share these principles.

Society of Corporate Compliance and Ethics

6500 Barrie Road, Suite 250  
Minneapolis, MN 55435, United States

+1 952 933 4977 or 888 277 4977 (p) • +1 952 988 0146 (f)

[helpteam@corporatecompliance.org](mailto:helpteam@corporatecompliance.org)  
[www.corporatecompliance.org](http://www.corporatecompliance.org)