

Compliance age: The importance of the integrity program in business relationships



<https://doi.org/10.56238/uniknowindevolp-068>

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ABSTRACT

Compliance culture has become a reality among companies in Brazil. Whereas in the past the program existed only for "English eyes only", today, institutions structure and implement the integrity program so that it effectively meets the expectations of the legal entity, characterized as a set of rules, mechanisms and tools that operate in the prevention, detection and remediation of illegal

conduct, as well as negative behaviors that could harm the company. The compliance program began to have greater relevance with the scandals of Operation Lava-Jato and the subject was implemented in the Brazilian legislation by means of Law no. 12.846/2013; regulated by Decree no. 11.129/2022, which revoked the previous one from the year 2015. In the scenario of globalization and scandals involving big names in the corporate world, the protections that an effective compliance program can provide started to be desired by entrepreneurs; a transaction, either between companies or between companies and people, when not thoroughly observed, may cause irreparable damage to the institution. In this sense, compliance has been highlighted in the corporate scenario. The present work aims at elucidating the importance of a compliance program, as well as highlighting the pillars that constitute an effective program, emphasizing the benefits for the institution. The study was developed in an inductive manner, having as scope bibliographic reviews, among them online academic journals, as well as the use of information already made available in books, articles, legislation, and other published sources.

Keywords: Compliance program, Transparency, Ethics, Enforced self-regulation.

1 INTRODUCTION

The corporate world is on the rise. As business relations move the world and the market, the requirement to observe norms and impose behaviors based on transparency also grows, and therefore the need for compliance programs arises.

Originating from the American vernacular, from the verb "*to comply*", which means to be in conformity with something, here, in the culture of compliance, it means to be in consonance with ethical, moral and also legal norms and standards. In this sense, to be in compliance is to be and maintain within the parameters stipulated and defined by the company.

Thus, a compliance program consists of a set of mechanisms and tools, structured and implemented under the triple function of preventing, detecting and remedying unlawful acts, as well



as negative behaviors – which are not necessarily contrary to the norms established in the legal system – that a legal entity is subject to.

In Brazil, the subject began to be approached and treated with more seriousness and relevance after the scandals of Operation Car Wash. However, the international laws that inspired the Brazilian Anti-Corruption Law were already in force well before.

Two major foreign norms served as a "driving force" for the creation of Law No. 12,846/2013, popularly called the Anti-Corruption Law – also known as the Clean Company Law – which holds legal entities accountable for acts against the Public Administration, namely the *Foreign Corrupt Practices Act (FCPA)*¹ and the *United Kingdom Bribery Act (UKBA)*². Regarding the spheres that fit accountability under the Clean Company Law, Japiassú and Ferreira (2022, pp. 148 and 149) point out

Even though the new legislation excluded the criminal liability of legal entities for corruption crimes, it introduced important rules on the prevention, prosecution and punishment of corruption within companies, with specific provisions regarding the implementation of compliance programs.

The American law already provided for the fight against corrupt practices since 1977, later, the law of the United Kingdom, which came into force between the years 2010 and 2011, held accountable the crimes of corruption and bribery by public officials, revolutionizing by including, also, officials of the private sphere. Regarding the foreign laws mentioned, the authors mentioned highlight:

The FCPA established the criminal liability of corporations, based on the idea that legal entities should actively participate in the prevention and detection of corrupt practices in the context of the regular activities developed by companies (JAPIASSÚ; FERRERIA, 2022, p. 144).

One of the most recent examples of legislation adopting the compliance model is the Bribery Act of the United Kingdom (2010), which criminalized the failure of the commercial organization to prevent bribes by punishing companies for the benefit of which bribery is practiced (JAPIASSÚ; FERRERIA, 2022, p. 145).

Law No. 12,846/2013 brought the first vestiges of what is now called compliance, being addressed in the law in article 7, item VIII, as "internal integrity mechanisms and procedures". Later, with Decree No. 8,420/2015, which regulated the Anti-Corruption Law, the term "integrity program" became part of the legislation. Currently, the decree has undergone important and necessary updates, being revoked by its successor, Decree no. 11,129/2022, which highlighted and conceptualized compliance more clearly.

If previously the integrity program was used only to "pretend to do it" and serving only as a mitigating factor, as provided for in Law No. 12,846/2013, nowadays the reality is different. Companies seek compliance that is effective, that corresponds effectively and overcomes the mishaps

¹ Law to Combat Corrupt Practices Abroad of Public Officials, of the United States.

² UK Anti-Corruption and Bribery of Public and Private Officials Act.



and pernicious situations that a company may face; fighting what the *Department of Justice (DoJ)*³ classifies as a "*paper program*"⁴."

The compliance sector is responsible for structuring mechanisms and tools – known by many as pillars of the program – and must be elaborated in a unique way; *i.e.*, the program should be seen as a living organism and tailored prepared, and should be a reflection of the real needs of the company in which it will be implemented. Elaborated under the aegis of the tripod of the program, to prevent, detect and remedy.

However, it is also important to praise the mitigating nature of the program. Therefore, when it is not possible to combat the problem, highlighting the preventive character of it, it is essential that the compliance sector promotes the aspect of mitigating what happened, that is, if it is not possible that it does not happen, that the company determines the necessary measures so that it is not a repeat offender in that situation.

Therefore, this research aims to analyze compliance as a fundamental institute in modern society, highlighting the importance of the integrity program in business relations.

Therefore, the methodology adopted, first, will be the descriptive exploratory, because it seeks to present an idea or conceptual clarification about the interconnected institutes, establishing priorities for future research and seeking information on practical possibilities in the theme proposed within the conduct of research (SELLTIZ *et. al*, 1974, p. 60).

It is important to highlight that, as necessary, exploratory research provides an overview of a given fact, especially when it comes to a topic that is little explored and it becomes more difficult to formulate precise and operationalized causal hypotheses (GIL, 1999, p. 43).

Therefore, in view of the proposed theme and objective, observing this descriptive exploratory method, within the inductive, systemic and axiological field, the bibliographic review was used, focusing on the area of private law, highlighting the benefits of compliance in the corporate scenario.

2 THE INTEGRITY PROGRAM

Despite being treated by foreign legislation well before the enactment of Brazil's Anti-Corruption Law, the theme began to be adhered to in the Brazilian scenario from economic scandals, especially the fanfare provided by police operations and the Public Prosecutor's Office, which further reinforced the vision of Brazil as a highly corrupt country around the world.

Compliance, which had its prominence in the midst of chaos, is seen as a way to mitigate this reality. As Saad-Diniz and Silveira (2015, p. 142) address, "[...] In the face of so many recent economic

³ U.S. Department of Justice.

⁴ Paper program.



scandals, there has been an attempt on the part of companies to evidence a modality of regulation in order to externalize its correction, also aiming at a lower judicial severity."

The term compliance – which is also understood as integrity program or compliance – originates from the American vernacular, from the verb "*to comply*", which means to be in compliance with something. According to Fonseca and Panhoza (2022, p. 151), "the word itself comes from the English language and in a few words summarizes the duty of conformity with the norms and ethical standards previously instituted."

Here, it is to be in compliance with the set of mechanisms and tools that help a company maintain its ethical, moral and of course, legal standards. Emphasizing, therefore, the transparent and unblemished behavior of the institution. For the U.S. Department of Justice (2019, n.p.), "*compliance programs are established by corporate management to prevent and detect misconduct and to ensure that corporate activities are conducted in accordance with applicable criminal and civil laws, regulations, and rules.*"⁵

Temporão (2021, p. 661) well conceptualizes the theme by bringing that:

An effective compliance program must have at its root a legitimate purpose of integrity. It will work in practice if it is able to ensure that the culture of the organization is effectively committed to making decisions ethically and in respect of the laws.

In this sense, the sector responsible for the program of a company should be a kind of guide of good manners of the organization. For FEBRAN - Brazilian Federation of Banks (2018, p. 7), "compliance transcends the idea of "being in compliance" with laws, regulations and self-regulations, covering aspects of governance, conduct, transparency and topics such as ethics and integrity".

Moreover, according to Saavedra (2022, p. 40), "it is not only about the creation of norms or obedience to them, but, rather, how institutions should work so that the norms and the legal system as a whole are an expression of freedom."

In Brazil, the subject was approached in a very superficial way by Federal Law No. 12,846/2013, bringing compliance – which came to be called an integrity program only later – as a form of mitigation if the legal entity was held responsible for some of the crimes provided for in the Law.

On the enactment of the law, Mendes (2017, p. 28) highlights:

In June 2013, Law 12,846/2013, also known as the Anti-Corruption Law (LAC), was approved by the National Congress. Article 7, which cites the now famous "integrity programs", together with the large increase in the number of investigations by the authorities, has provoked a revolution in the Brazilian scenario in terms of compliance programs.

⁵ Compliance programs are established by corporate management to prevent and detect misconduct and to ensure that corporate activities are conducted in accordance with applicable criminal and civil laws, regulations, and rules.



In 2015, with Decree No. 8,420, which regulated the Clean Company Law, it addressed the issue as an "integrity program." Recently, in the year 2022, the Decree was repealed by its successor, Decree n. 11,129, which reformulated some concepts of the previous decree and added others, making necessary changes for a better understanding of the subject.

The new Decree, in its article 56, defined compliance as, "set of internal mechanisms and procedures of integrity, audit and incentive to report irregularities and in the effective application of codes of ethics and conduct, policies and guidelines."

Also according to the same article, item I made evident the triple function of the program, highlighting that it aims to "prevent, detect and remedy deviations, frauds, irregularities and illegal acts committed against the public administration, national or foreign."

The compliance program must be premised on preventing the illicit act or the activity of negative repercussion from occurring, thus enhancing the preventive character of the program. However, it may not be possible to totally stop these events and, at this time, it is of paramount importance that the company knows how to mitigate the problem; that is, that it develops new parameters that prevent the recurrence of that pernicious event for the company.

On the risks related to the company and on the benefits, as well as on the importance of the existence of a compliance program, he highlights with Sánchez (2020, p. 43) that, "*es decir, sin compliance, el management corporativo puede ser defectuoso*".⁶ The need to invest in compliance is highlighted by Saad-Diniz and Marin (2021, p. 75), when they state that "the expansion of markets has brought with it demands for the internationalization of strategies for regulation and social control of business activity, with emphasis on the promotion of new corporate governance structures and compliance solutions."

It is necessary to understand that each company has specific characteristics, which make them unique. For this reason, the compliance program must be designed, structured and implemented in a unique and exclusive way, in order to faithfully meet the company's expectations; It should also be updated whenever necessary. As stated by Gabineski et al. (2019), "a compliance program is a living organism, which is designed perfectly for each organization, with its peculiarities, always respecting the good practices linked to the corporate culture."

This update is provided for in the sole paragraph of article 56 of Decree no. 11,129/2022, which brings:

Art. 56. [...]

Single paragraph. The integrity program must be structured, applied and updated according to the characteristics and current risks of the activities of each legal entity, which, in turn, must ensure the constant improvement and adaptation of said program, in order to ensure its effectiveness. (emphasis added)

⁶ In other words, without compliance, corporate management can be flawed.



In this sense, the compliance program must always be up to date, to the extent that it needs to represent the real expectations of the company, that is, it must demonstrate, explicitly, what are the principles that the company defends, highlighting its ethical and moral standards and, above all, the respect for the legal norms imposed by the current legal system.

2.1 REGULATED SELF-REGULATION

It is important to understand how compliance finds strength and validation in the Brazilian territory. In other words, understand how the program has the means to exist. The current regulations on the subject in national soils are inspired by foreign legislation, especially the law from the United States and the United Kingdom. As Japiassú and Ferreira (2021, p. 52) agree, "the model originating in the United States served as an inspiration and example for the introduction of the institute in international law, as well as in the domestic legal systems of several countries."

An institute that needs to be addressed is termed *enforced self-regulation*⁷. It constitutes, therefore, in the partial and limited transfer of the power of the State to the private entity so that it can cooperate with the former. In this sense, the State allows the company to assist it in the applications of its functions, transmitting in a controlled manner the power to elaborate norms and rules of conduct of its own. For the authors Scaff and Silveira (2014), "the State, recognizing its incapacity", allows, then, this transfer of power called as regulated self-regulation or co-regulation.

As Laurentiz and Saad-Diniz (2017) elucidate, "it is, in reality, a transition from the Provision State to the State that guarantees the services provided by the individual, usually in better technical conditions to perform certain activities."

The private institution can often direct its attention more specifically to the care linked to the corporate scenario, as well as direct greater financial incentives in this inspection.

This type of regulation, also called co-regulation, alludes to the form of state regulation of the business world characterized by the incorporation of the private entity in the regulation process, in a way subordinated to the concrete purposes or public interests predetermined by the State. (VERÍSSIMO, 2017, p. 110)

Also affirm the authors Laurentiz and Saad-Diniz (2017), on regulated self-regulation that:

Faced with these issues, it is verified that the apparatus of the regulatory State does not account for all the regulatory failures and implementation deficits, which end up being managed in the private sphere of those to whom the norm is addressed. To the extent that this apparatus does not work perfectly, a demand for corporate social responsibilities arises, demanding the fulfillment of certain guarantees by companies. Based on this context in which the mobilization of expenditures and efforts in the prevention of economic infractions could also represent a relevant possibility in the prevention of human rights violations, the purpose is to analyze the repercussion of *due diligence* in the prevention of human rights violations occurring in the business sphere.

⁷ Regulated self-regulation or co-regulation.



Thus, compliance has permeated the reality of corporate organizations as an institute that assists the State in its activities. Thus, under state supervision, which governs the limits of this particularity, companies can draw up their own rules, regulations and internal regulations, however, under the aegis of what is allowed by the State. The authors Scaff and Silveira (2014) state that, "some premises are given by it, State, and it is up to companies to seek internal codes of conduct to better adapt to the new reality."

That is, the company cannot stipulate in its codes, ethics and conduct, or in its regulations, commandments that contradict what was imposed in a *prima* manner by the state organization. In this sense, it is necessary to observe the commandments previously stipulated by the State, being guiding norms for the requirements of the compliance program.

3 THE PILLARS THAT UNDERPIN COMPLIANCE

For the compliance program to work effectively, it is necessary, as mentioned, that it be elaborated on the foundation of the triple function of the program, which is to prevent, detect and remedy risks. However, in order to be structured and remain effective, the program must have some essential and basic pillars

They are common pillars for any integrity program of any company, however, developed in a specific way to correspond exactly with the environment in which it will be implemented.

According to the Brazilian Institute of Corporate Governance – IBGC (2016, p. 15), the pillars "form the foundation on which good governance develops. They permeate, to a greater or lesser extent, all the practices of the Code, and their proper adoption results in a climate of trust both internally and in relations with third parties."

For the American Department of Justice (2020, p. 4), about a correctly designed compliance program, "*any well-designed compliance program entails policies and procedures that give both content and effect to ethical norms and that address and aim to reduce risks identified by the company as part of its risk assessment process*"⁸.

They are the pillars that characterize a program designed to work in practice, not constituting a "*sham program*"⁹. According to the guide on compliance programs, prepared by CADE - Administrative Council for Economic Defense (2016, p. 15), "entities may adopt superficial programs and/or without any concern for the maintenance of the competitive environment, only with the intention of using them as a mitigating circumstance in case of conviction."

With increasingly complex business relationships, the compliance program becomes a strong ally in the preventive aspect of risks. As Rios (2017, p. 97) points out, "with the increasing complexity

⁸ Any well-designed compliance program involves policies and procedures that give content and effect to ethical standards and that address and aim to reduce the risks identified by the company as part of its risk assessment process.

⁹ Facade program, fake (free translation).



of business organizations, it has become increasingly difficult to prevent illegal conduct in the internal environment."

These pillars, which are part of the effective program, are listed in Decree No. 11,129/2022, in its art. 57, and are treated as "parameters", distributed in fifteen items, which will be briefly addressed below.

4 PRESENTING SOME PILLARS OF COMPLIANCE

In general, the code of conduct and ethics, audits, corporate training, due diligence processes , *whistleblowing channels, and the support of senior management* should always be present in the scope of compliance.

Firstly, considered one of the fundamental pillars, it is the "*tone at the top*"¹⁰. According to item I, of article 57 of Decree no. 11,129/2022, "commitment of the top management of the legal entity, including the councils, evidenced by the visible and unequivocal support to the program, as well as by the allocation of adequate resources."

It basically consists of the support of top management; That is, for a compliance program to be implemented and work as planned, it is of paramount importance that the hierarchically most influential group in the company supports the project in question. Top management must be an example, and for everyone to respect compliance standards, they must be the first to respect, thus demonstrating that the program is for everyone. About this pillar, Freire (2019) highlights:

The example of leadership in this aspect generates, more of the feeling of care, a sense of belonging, especially in those employees with the lowest positions within the organizational chart of the company. Thus, talking about tone at the top can not be a speech in the desert, attitudes consistent with the company's speech must be taken concretely.

Having this support from top management is like having the endorsement of the effective functioning of the program. Thus, it can mean the starting point for the creation of the tools and mechanisms by the responsible sector within the company.

In order for the company, employees and all third parties, from customers to suppliers, to know the compliance program, it is necessary to draw up codes of ethics and conduct, which are commonly located on the companies' websites. It is through these documents that the company transmits its ideals, its policies, its missions and values, emphasizing its transparency and unblemished conduct.

Item II of article 57 states that "standards of conduct, code of ethics, integrity policies and procedures, applicable to all employees and administrators, regardless of the position or function performed."

¹⁰ It should be understood as "the example comes from above".



So much is complemented by item III that also includes the direction of the rules to third parties. For the Comptroller General of the Union (2015, p. 14), "the standards of ethics and conduct represent the expected behavior of all employees and leaders of the company. It is appropriate that such standards be brought together in a single document, usually called a code of ethics or conduct."

After all this investment, it is necessary that the entire staff knows about the existence of the compliance program, that is, that they know about the existence of a code of conduct, that they are aware of the actions and attitudes that the company does not condone, that they know of the existence of the reporting channel and the support when carrying it out. This transmission of information happens through corporate training, which according to item IV of article 57, "training and periodic communication actions on the integrity program", vital for the effectiveness of the program.

Pillar of great relevance and prominence are the *hotlines*, the famous channels of denunciation. Often, the compliance industry is aware of the irregularities that happen in the corporate scenario due to the reports that are detected by these channels. Item X highlights that "channels for reporting irregularities, open and widely disseminated to employees and third parties, and mechanisms for the treatment of complaints and the protection of whistleblowers in good faith."

There is no standard format that guides the implementation of this channel. Therefore, each company must adhere to the one that best matches expectations, be it a telephone extension, an *email*, or even ballot boxes with pen and paper scattered throughout the company. The most important thing is to ensure the existence of this means of communication, allowing employees and third parties, the *whistleblowers*¹¹, to make use of it.

Another point to be noted is that channels that enable the anonymous reporting format have higher rates of use than those that require identification. This is because Brazil is still well known for the practice of retaliation, which inhibits, in a way, the use of the *hotline*. For Ávila and Tiner (2021, p. 8):

It is worth noting that the directive does not rule on so-called "anonymous" reports. Some internal reporting systems, however, guarantee the possibility of anonymous reports as a way to promote and stimulate trust in compliance departments [...].

With regard to regulated self-regulation, an institute already addressed in this research, the reporting channel, for Ruivo and Pires (2020, p. 51), "the identification of risks and irregular practices by *the whistleblower* optimizes the results of the State's supervisory activity on corporations."

¹¹ In its literal translation, it is considered "the one who blows the whistle." When it comes to compliance, it is the person who, in good faith, makes use of the reporting channel identifying some irregular activity within the company.



Another very relevant procedure within the compliance program is due *diligence*,¹² which, according to item XIII, are the "appropriate diligences". It is, therefore, to carry out a thorough research, known as background *check*¹³, of the points that may present some risk to the institution.

Such steps may include a preparatory phase for the hiring of an individual, a legal entity or even an institution to which sponsorships and donations will be directed. It means that the company wants to know its partners and prioritizes transparent relationships.

On the subject, Albuquerque (2018, p. 133) brings that "due diligence is the prior investigation procedure that should be employed by companies to ascertain the existence of potential risks when hiring a business partner and the potential merger or acquisition of another company."

Segundo o manual elaborado pela *United States Sentencing Commission (USSC)* (2021, p. 517)¹⁴, no capítulo que aborda sobre a efetividade e a ética no programa de compliance, "*exercise due diligence to prevent and detect criminal conduct and otherwise promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law*"¹⁵.

Thus, without the spirit of exhausting the theme, which would not even be possible, the present text brought the pillars with greater prominence when the subject addressed is compliance – not, necessarily, the most important, considering that all the pillars present in Decree no. 11,129/2022, are fundamental – in this sense, the entire chapter V of said decree is vital for the constitution of an effective compliance program, to be observed by a company.

5 FINAL CONSIDERATIONS

The business world is at a more frenetic pace. Relations in the corporate world are faster and with globalization, companies from all over the globe transact with each other. And the concern for "being in compliance" is not only a goal in the Brazilian reality.

Unfortunately, the issue of compliance in Brazil began to be taken more seriously after the scandals of Operation Car Wash. The country is still considered one of the most corrupt countries on world scales, which still causes some fear of the foreign market with domestic companies.

However, compliance is being pursued in a practical and real way. If before it was only seen to fill gaps in formalities, today, companies want the program to solve problems effectively. In this era of compliance growth, the compliance era, it is possible to see that corporations direct great financial values to foster and develop the integrity sector.

¹² Due diligence or due diligence.

¹³ Background check (author's translation).

¹⁴ United States Sentencing Commission.

¹⁵ Exercise due diligence to prevent and detect criminal conduct and promote an organizational culture that encourages ethical conduct and commitment to law enforcement (author's translation).



The preventive character is being praised and conducted with more responsibility and seriousness, as well as the mitigation of damages. In other words, if a problem is not prevented by program prevention, the compliance industry promptly develops mechanisms, tools, and program updates that prevent a recurrence.

Almost daily the media outlets approach big names, world-renowned companies, which are facing some difficulty that, perhaps, could be fought if the compliance sector were transparent and effective. It's not having the program to talk about that you have, but rather having the compliance program so that, regardless of what the problem is and who's causing it, it's going to be promptly fought.

Compliance must always be prepared for the unpleasant surprises that the corporate market provides, and be ready to combat them. In the same proportion in which it promotes business performance based on ethical, moral and legal precepts; in order to promote its activities in a transparent way.



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