

U.S. Department of Justice 美国司法部
Criminal Division 刑事司
Fraud Section 欺诈处

Evaluation of Corporate Compliance Programs
企业合规制度评估

Introduction 简介

The Principles of Federal Prosecution of Business Organizations in the United States Attorney's Manual describe specific factors that prosecutors should consider in conducting an investigation of a corporate entity, determining whether to bring charges, and negotiating plea or other agreements. These factors, commonly known as the "Filip Factors," include "the existence and effectiveness of the corporation's pre-existing compliance program" and the corporation's remedial efforts "to implement an effective corporate compliance program or to improve an existing one."

《美国检察官手册》中的《联邦政府起诉商业组织原则》就检察官在对企业组织展开调查、决定是否起诉、辩诉交易谈判或达成其他协定时所应予以考虑的具体因素做出了规定。这些因素通常也被称之为“菲利普因素”，其包括“公司既有的合规制度的存续性与有效性”，及公司致力于“实施有效的企业合规制度或改善现存合规制度”而采用的整改措施。

Because a corporate compliance program must be evaluated in the specific context of a criminal investigation that triggers the application of the Filip Factors, the Fraud Section does not use any rigid formula to assess the effectiveness of corporate compliance programs. We recognize that each company's risk profile and solutions to reduce its risks warrant particularized evaluation. Accordingly, we make an individualized determination in each case.

由于对企业合规制度的评估必须在适用菲利普要素的刑事调查中针对具体情况进行分析，欺诈处未规定使用任何严格的公式对企业合规制度的有效性进行评估。我们认识到每家公司的风险状况和降低风险的解决方案应得到基于公司具体情况的评估。由此，我们在每一个案件中都依据公司具体情况做出判定。

There are, however, common questions that we may ask in making an individualized determination. This document provides some important topics and sample questions that the Fraud Section has frequently found relevant in evaluating a corporate compliance program. The topics and questions below form neither a checklist nor a formula. In any particular case, the topics and questions set forth below may not all be relevant, and others may be more salient given the particular facts at issue.

然而，我们在进行具体判定时，可能会提出一些常见的问题。本文将描述欺诈处在评估企业合规制度时经常认为是相关的一些重要主题和示例问题。下列主题和示例问题

既非问题清单，亦非特定公式。基于具体所讨论的特定事实，下述某些主题和示例问题可能并非全部相关，或其他的主题和示例问题更重要。

Many of the topics below also appear in the United States Attorney's Manual ("USAM"), in the United States Sentencing Guidelines ("USSG"), in Fraud Section corporate resolution agreements, in *A Resource Guide to the U.S. Foreign Corrupt Practices Act* ("FCPA Guide") published in November 2012 by the Department of Justice (DOJ) and the Securities and Exchange Commission (SEC), in the Good Practice Guidance on Internal Controls, Ethics, and Compliance adopted by the Organization for Economic Co-operation and Development ("OECD") Council on February 18, 2010, and in the Anti-Corruption Ethics and Compliance Handbook for Business ("OECD Handbook") published in 2013 by OECD, United Nations Office on Drugs and Crime, and the World Bank.

下文所列的许多主题也见于《美国检察官手册》（“USAM”）、《美国量刑指南》（“USSG”）、欺诈处所达成的部分企业和解协议、美国司法部（“司法部”）和美国证券交易委员会（“证交会”）于2012年11月公布的《美国反海外腐败法信息指引》（“FCPA指引”）、经济合作和发展组织（“经合组织”）理事会于2010年2月18日通过的《内部控制、道德和合规的良好实践》以及经合组织、联合国毒品和犯罪问题办公室和世界银行于2013年发布的《企业反腐败道德和合规手册》（“经合组织手册”）。

Sample Topics and Questions 示例主题和问题

1. Analysis and Remediation of Underlying Misconduct

相关不当行为的分析和整改

- **Root Cause Analysis** - What is the company's root cause analysis of the misconduct at issue? What systemic issues were identified? Who in the company was involved in making the analysis?
根本原因分析——公司如何对相关不当行为进行根本原因分析？发现了什么样的系统性问题？公司中有哪些人参与了分析？
- **Prior Indications** - Were there prior opportunities to detect the misconduct in question, such as audit reports identifying relevant control failures or allegations, complaints, or investigations involving similar issues? What is the company's analysis of why such opportunities were missed?
先前迹象——之前是否有可能发现相关不当行为，如相关审计报告指出公司存在管理控制问题，或存在涉及类似相关问题的指控、投诉或调查？公司对其为何错失发现相关问题的机会是如何进行分析的？
- **Remediation** - What specific changes has the company made to reduce the risk that the same or similar issues will not occur in the future? What specific remediation has addressed the issues identified in the root cause and missed opportunity analysis?
整改——公司实施了哪些具体改进以确保相同或类似的问题在将来不再发生？采取了哪些具体的补救措施以解决在根本原因分析和错失机会分析中所发现的问题？

2. **Senior and Middle Management**¹

高级与中级管理层²

- **Conduct at the Top** - How have senior leaders, through their words and actions, encouraged or discouraged the type of misconduct in question? What concrete actions have they taken to demonstrate leadership in the company's compliance and remediation efforts? How does the company monitor its senior leadership's behavior? How has senior leadership modelled proper behavior to subordinates?

高层的行为——高层领导如何通过他们的言行鼓励或反对某类相关不当行为？采取了什么具体措施以展示其在公司合规和整改措施方面的领导力？公司如何对高级领导层的行为进行监控？高级领导层如何就恰当的行为向下属进行示范？

- **Shared Commitment** - What specific actions have senior leaders and other stakeholders (e.g., business and operational managers, Finance, Procurement, Legal, Human Resources) taken to demonstrate their commitment to compliance, including their remediation efforts? How is information shared among different components of the company?

共同的承诺——高层领导和其他相关利益方（如业务和运营经理、财务、采购、法务、人力资源）采取了哪些具体行动以表明他们对合规的承诺，包括他们为整改措施做出的努力？如何在公司不同的部门之间实现信息共享？

- **Oversight** - What compliance expertise has been available on the board of directors? Have the board of directors and/or external auditors held executive or private sessions with the compliance and control functions? What types of information have the board of directors and senior management examined in their exercise of oversight in the area in which the misconduct occurred?

监督——董事会能够获得什么样的专业合规帮助？董事会和/或外部审计师是否曾与合规和控制职能部门召开行政会议或非公开会议？董事会和高级管理层对不当行为发生的领域实施监督时审查过哪些类型的信息？

3. **Autonomy and Resources**³

独立自主能力和资源⁴

- **Compliance Role** - Was compliance involved in training and decisions relevant to the misconduct? Did the compliance or relevant control functions (e.g., Legal, Finance, or Audit) ever raise a concern in the area where the misconduct occurred?

合规部门的职能——合规部门是否曾参与针对不当行为而开展的培训及相关决定？合规或相关控制职能部门（如法务、财务或审计）是否曾在不当行为发生的领域提出过顾虑？

- **Stature** - How has the compliance function compared with other strategic functions in the company in terms of stature, compensation levels, rank/title, reporting line, resources, and access to key decision-makers? What has been the turnover rate for compliance and relevant control function personnel? What role has compliance played in the company's strategic and operational decisions?

地位——就地位、薪酬水平、级别/职务、汇报线、资源和接触重要决策者的通道而言，合规职能部门与公司其他战略职能部门相比如何？合规部门和相关控制职能部门人员的流动率如何？合规部门在公司战略和运营决策中起什么样的作用？

- **Experience and Qualifications - Have the compliance and control personnel had the appropriate experience and qualifications for their roles and responsibilities?**
经验和资格——合规和内控人员是否具备其职责所要求的经验和资格？
- **Autonomy - Have the compliance and relevant control functions had direct reporting lines to anyone on the board of directors? How often do they meet with the board of directors? Are members of the senior management present for these meetings? Who reviewed the performance of the compliance function and what was the review process? Who has determined compensation/bonuses/raises/hiring/termination of compliance officers? Do the compliance and relevant control personnel in the field have reporting lines to headquarters? If not, how has the company ensured their independence?**
独立自主能力——合规与相关控制职能部门是否直接向董事会的任何人汇报？他们与董事会见面的频率如何？高级管理人员是否出席这些会议？谁对合规职能部门的业绩进行审核？审核流程是怎样的？谁负责决定合规官员的薪酬、奖金、加薪、聘用及解聘？一线的合规与相关控制职能部门人员是否向总部汇报？如否，公司又如何确保他们的独立性？
- **Empowerment - Have there been specific instances where compliance raised concerns or objections in the area in which the wrongdoing occurred? How has the company responded to such compliance concerns? Have there been specific transactions or deals that were stopped, modified, or more closely examined as a result of compliance concerns?**
授权——是否存在合规部门在错误行为所发生的领域提出过顾虑或异议的具体例子？公司对合规部门提出的顾虑有何反应？有无具体的交易因合规部门的顾虑而被阻止、修正或开展彻查？
- **Funding and Resources - How have decisions been made about the allocation of personnel and resources for the compliance and relevant control functions in light of the company's risk profile? Have there been times when requests for resources by the compliance and relevant control functions have been denied? If so, how have those decisions been made?**
资金和资源——基于公司风险特征对合规和相关控制职能部门人员和资源进行分配的决定是如何做出的？是否存在合规和相关控制职能部门的资源申请被拒绝的情况？如有，这些决定是如何做出的？
- **Outsourced Compliance Functions - Has the company outsourced all or parts of its compliance functions to an external firm or consultant? What has been the rationale for doing so? Who has been involved in the decision to outsource? How has that process been managed (including who oversaw and/or liaised with the external firm/consultant)? What access level does the external firm or consultant have to company information? How has the effectiveness of the outsourced process been assessed?**

外包合规职能——公司是否曾外包其全部或部分合规职能给外部公司或顾问？这么做的依据是什么？谁参与了决定外包的决策过程？该流程是如何管理的（包括谁监督外部公司或顾问、谁与外部公司或顾问联络）？外部公司或顾问对公司信息的访问权限如何？外部流程的有效性是如何评估的？

4. **Policies and Procedures**⁵

政策和程序⁶

a. Design and Accessibility

制订与可达性

- Designing Compliance Policies and Procedures** - What has been the company's process for designing and implementing new policies and procedures? Who has been involved in the design of policies and procedures? Have business units/divisions been consulted prior to rolling them out?

制订合规政策和程序——公司制订和执行新政策和程序的流程是什么？谁参与了政策和程序的制订？实施前是否咨询了业务单位/部门的意见？

- Applicable Policies and Procedures** - Has the company had policies and procedures that prohibited the misconduct? How has the company assessed whether these policies and procedures have been effectively implemented? How have the functions that had ownership of these policies and procedures been held accountable for supervisory oversight?

适用的政策和程序——公司是否具有禁止不当行为的政策和程序？公司如何评估这些政策和程序是否得到了有效的实施？如何就监督情况向负责这些政策和程序的职能部门问责？

- Gatekeepers** - Has there been clear guidance and/or training for the key gatekeepers (e.g., the persons who issue payments or review approvals) in the control processes relevant to the misconduct? What has been the process for them to raise concerns?

看门人——是否向控制流程中的重要看门人（如支付款项或审核款项批准的人员）就有关不当行为提供清晰的指引或培训或两者兼有？他们反映问题的流程是怎样的？

- Accessibility** - How has the company communicated the policies and procedures relevant to the misconduct to relevant employees and third parties? How has the company evaluated the usefulness of these policies and procedures?

可达性——公司如何将关于不当行为的政策和程序传达给相关员工和第三方？公司如何评估这些政策和程序的实用性？

b. Operational Integration

运营整合

- Responsibility for Integration** - Who has been responsible for integrating policies and procedures? With whom have they consulted (e.g., officers, business segments)? How have they been rolled out (e.g., do

compliance personnel assess whether employees understand the policies)?
整合责任——谁负责整合政策和程序？负责整合的人咨询了哪些人的意见（如高级职员、业务部门）？这些政策和程序是如何实施的（例如，合规官员是否对公司员工是否理解这些政策进行评估）？

- **Controls** - What controls failed or were absent that would have detected or prevented the misconduct? Are they there now?
控制——是否缺乏某些本可发现或阻止不当行为发生的控制措施或相关的措施未发生作用？目前是否实施了这些控制措施？
- **Payment Systems** - How was the misconduct in question funded (e.g., purchase orders, employee reimbursements, discounts, petty cash)? What processes could have prevented or detected improper access to these funds? Have those processes been improved?
付款体系——相关不当行为的资金来源如何（如购买订单、员工报销、折扣、小额现金）？哪些流程本可阻止或发现这些资金的不当使用？是否对这些流程进行了改进？
- **Approval/Certification Process** - How have those with approval authority or certification responsibilities in the processes relevant to the misconduct known what to look for, and when and how to escalate concerns? What steps have been taken to remedy any failures identified in this process?
批准/核验过程——不当行为相关的流程中，具有批准权限或检验职责的人员如何知道其应关注什么，在何时以及如何将其顾虑进行上报？采取了哪些措施补救该流程中发现的任何问题？
- **Vendor Management** - If vendors had been involved in the misconduct, what was the process for vendor selection and did the vendor in question go through that process? See further questions below under Item 9, “Third Party Due Diligence and Payments.”
供应商管理——如果供应商参与了不当行为，供应商选择流程是什么？相关供应商的选择是否经过了该流程？参见第 9 项下的延伸问题“第三方尽职调查和付款”。

5. **Risk Assessment**⁷

风险评估⁸

- **Risk Management Process** - What methodology has the company used to identify, analyze, and address the particular risks it faced?
风险管理过程——公司采取了何种方法识别、分析和解决其面临的特定风险？
- **Information Gathering and Analysis** - What information or metrics has the company collected and used to help detect the type of misconduct in question? How has the information or metrics informed the company’s compliance program?

信息收集和分析——公司收集和使用了哪些信息或参数以帮助发现相关类型的
不当行为？这些信息或参数如何反映在公司的合规制度？

- **Manifested Risks** - How has the company's risk assessment process accounted for manifested risks?

显现的风险——公司的风险评估流程如何解释显现的风险？

6. **Training and Communications**⁹ **培训与沟通**¹⁰

- **Risk-Based Training** - What training have employees in relevant control functions received? Has the company provided tailored training for high-risk and control employees that addressed the risks in the area where the misconduct occurred? What analysis has the company undertaken to determine who should be trained and on what subjects?

基于风险的培训——相关控制职能部门的员工接受了哪些培训？公司是否为高风险和控制职能员工提供了量身定制的培训以处理产生不当行为之领域的风险？公司实施了哪些分析以确定培训对象和培训主题？

- **Form/Content/Effectiveness of Training** - Has the training been offered in the form and language appropriate for the intended audience? How has the company measured the effectiveness of the training?

培训的形式/内容/有效性——培训的形式和语言是否适合目标培训对象？公司如何衡量培训的有效性？

- **Communications about Misconduct** - What has senior management done to let employees know the company's position on the misconduct that occurred? What communications have there been generally when an employee is terminated for failure to comply with the company's policies, procedures, and controls (e.g., anonymized descriptions of the type of misconduct that leads to discipline)?

关于不当行为的沟通——高级管理人员采取了哪些措施让员工知悉公司对已发生之不当行为所采取的立场？当员工因未遵守公司政策、程序和控制措施而被解雇时，通常已有哪些沟通（例如对导致处分的不当行为进行不具名的描述）？

- **Availability of Guidance** - What resources have been available to employees to provide guidance relating to compliance policies? How has the company assessed whether its employees know when to seek advice and whether they would be willing to do so?

提供的指引——公司向员工开放了哪些资源用以为员工提供合规政策的指引？公司如何评估其员工是否知晓何时应寻求建议以及他们是否愿意寻求建议？

7. **Confidential Reporting and Investigation**¹¹

保密性质的报告和调查¹²

- **Effectiveness of the Reporting Mechanism** - How has the company collected, analyzed, and used information from its reporting mechanisms? How has the company assessed the seriousness of the allegations it received? Has the compliance function had full access to reporting and investigative information?

报告机制的有效性——公司如何收集、分析和使用来自其报告机制的信息？公司如何对其所收悉的指控的严重性进行评估？合规部门对报告和调查信息是否已拥有充分的访问权限？

- **Properly Scoped Investigation by Qualified Personnel** - How has the company ensured that the investigations have been properly scoped, and were independent, objective, appropriately conducted, and properly documented?

由具备资质的人员所负责的范围适当的调查——公司如何确保调查范围适当，且调查为独立、客观、恰当开展并恰当记录的？

- **Response to Investigations** - Has the company's investigation been used to identify root causes, system vulnerabilities, and accountability lapses, including among supervisory manager and senior executives? What has been the process for responding to investigative findings? How high up in the company do investigative findings go?

对调查的回应——是否已通过公司的调查确认根本原因、系统漏洞和包括就主管经理和高级管理人员在内的过失问责？回应调查结果的流程是什么？调查结果能上达至公司多高级别的人员？

8. **Incentives and Disciplinary Measures**¹³

奖惩措施¹⁴

- **Accountability** - What disciplinary actions did the company take in response to the misconduct and when did they occur? Were managers held accountable for misconduct that occurred under their supervision? Did the company's response consider disciplinary actions for supervisors' failure in oversight? What is the company's record (e.g., number and types of disciplinary actions) on employee discipline relating to the type(s) of conduct at issue? Has the company ever terminated or otherwise disciplined anyone (reduced or eliminated bonuses, issued a warning letter, etc.) for the type of misconduct at issue?

问责制——对于不当行为，公司采取了哪些纪律处分措施，何时使用？经理是否对其监督下发生的不当行为承担责任？公司的应对措施是否考虑就主管的监督失职采取纪律处分措施？对于涉及相关类型之不当行为的员工处分，公司有哪些记录（例如纪律处分的次数和类型）？公司是否曾就相关类型的不当行为解雇或以其他方式处分任何人（减少或取消奖金、发出警告信等）？

- **Human Resources Process** - Who participated in making disciplinary decisions for the type of misconduct at issue?

人力资源程序——就相关类型的不当行为参与作出处分决定的人员有哪些？

- **Consistent Application** - Have the disciplinary actions and incentives been fairly and consistently applied across the organization?

一致的实施——是否在全公司公平一致地实施奖惩措施？

- **Incentive System** - How has the company incentivized compliance and ethical behavior? How has the company considered the potential negative compliance implications of its incentives and rewards? Have there been specific examples of actions taken (e.g., promotions or awards denied) as a result of compliance and ethics considerations?

激励机制——公司如何激励合规及道德行为？公司如何考虑其激励和奖励机制的潜在负面合规影响？是否存在因合规和道德考量而采取措施的具体例子（例如拒绝给予晋升或奖励）？

9. **Continuous Improvement, Periodic Testing and Review**¹⁵ 持续改进、定期检验和审核¹⁶

- **Internal Audit** - What types of audits would have identified issues relevant to the misconduct? Did those audits occur and what were the findings? What types of relevant audit findings and remediation progress have been reported to management and the board on a regular basis? How have management and the board followed up? How often has internal audit generally conducted assessments in high-risk areas?

内部审计——通过哪些类型的审计可以发现与不当行为相关的问题？是否曾实施此类审计？审计结果是什么？定期向管理层和董事会汇报哪些类型的相关审计结果及整改进展？管理层和董事会如何跟进？内部审计通常多久就高风险领域实施一次评估？

- **Control Testing** - Has the company reviewed and audited its compliance program in the area relating to the misconduct, including testing of relevant controls, collection and analysis of compliance data, and interviews of employees and third-parties? How are the results reported and action items tracked? What control testing has the company generally undertaken?

控制措施的检验——公司是否审核并审计了其在不当行为相关领域实施的合规制度，包括检验相关控制措施，收集并分析合规数据，以及与员工及第三方进行谈话？检验的结果是如何报告的？行动项目是如何追踪跟进的？公司通常就控制措施实施哪些检验？

- **Evolving Updates** - How often has the company updated its risk assessments and reviewed its compliance policies, procedures, and practices? What steps has the company taken to determine whether

policies/procedures/practices make sense for particular business segments/subsidiaries?

不断进行的完善更新——公司多久更新一次其风险评估机制及审核其合规政策、流程和操作实践？公司采取了哪些措施以确定该等政策/流程/操作实践是否适用于特定商业部门/子公司？

10. **Third Party Management**¹⁷ 第三方管理¹⁸

- **Risk-Based and Integrated Processes** - How has the company's third-party management process corresponded to the nature and level of the enterprise risk identified by the company? How has this process been integrated into the relevant procurement and vendor management processes?

基于风险与整合的流程——公司的第三方管理流程如何与公司发现之企业风险的性质和级别相适应？如何将该流程整合入相关的采购与供应商管理流程？

- **Appropriate Controls** - What was the business rationale for the use of the third parties in question? What mechanisms have existed to ensure that the contract terms specifically described the services to be performed, that the payment terms are appropriate, that the described contractual work is performed, and that compensation is commensurate with the services rendered?

适当的控制措施——使用相关第三方的商业理由是什么？有哪些机制确保合同条款详细描述待履行的服务、付款条款适当、合同所述工作得到履行，以及报酬与提供的服务相称？

- **Management of Relationships** - How has the company considered and analyzed the third party's incentive model against compliance risks? How has the company monitored the third parties in question? How has the company trained the relationship managers about what the compliance risks are and how to manage them? How has the company incentivized compliance and ethical behavior by third parties?

关系管理——公司如何就合规风险考虑和分析第三方激励模式？公司如何监督相关第三方？公司如何就何为合规风险及如何控制该等风险为关系管理经理提供培训？公司如何激励第三方的合规和道德行为？

- **Real Actions and Consequences** - Were red flags identified from the due diligence of the third parties involved in the misconduct and how were they resolved? Has a similar third party been suspended, terminated, or audited as a result of compliance issues? How has the company monitored these actions (e.g., ensuring that the vendor is not used again in case of termination)?

实际行动和影响——对涉及不当行为的第三方进行的尽职调查是否发现危险信号以及如何解决？是否曾因合规问题暂停或终止与类似第三方的合作或者对其

进行审计？公司如何监控这些行动（例如，确保在终止与供应商合作后不再使用该供应商）？

11. Mergers and Acquisitions (M&A)¹⁹

兼并与收购（并购）²⁰

- **Due Diligence Process** - Was the misconduct or the risk of misconduct identified during due diligence? Who conducted the risk review for the acquired/merged entities and how was it done? What has been the M&A due diligence process generally?

尽职调查流程——尽职调查过程中是否发现不当行为或者存在相关风险？谁就被收购/兼并的实体进行风险审核？如何进行审核？通常关于并购的尽职调查流程是怎样的？

- **Integration in the M&A Process** - How has the compliance function been integrated into the merger, acquisition, and integration process?

并购过程中的整合——合规部门如何参与至兼并、收购及整合流程？

- **Process Connecting Due Diligence to Implementation** - What has been the company's process for tracking and remediating misconduct or misconduct risks identified during the due diligence process? What has been the company's process for implementing compliance policies and procedures at new entities?

关联尽职调查与实施的流程——公司对于其在尽职调查过程中所发现的不当行为或相关不当行为风险的追踪和整改流程是什么？公司对新实体实施合规政策和流程的步骤是什么？

-
- ¹ USSG § 8B2.1(b)(3); FCPA Guide, p.57; USAM 9-28.800 Comment; OECD Handbook, C.1, p.16 *et seq.*
- ² USSG § 8B2.1(b)(3); FCPA 指引第 57 页; USAM 9-28.800 意见; 经合组织手册, C.1, 第 16 页及之后。
- ³ USSG § 8B2.1(2)(B)-(C); FCPA Guide, p.58; USAM 9-28.800 Comment; OECD Handbook, C.3, p. 23 *et seq.*
- ⁴ USSG § 8B2.1(2)(B)-(C); FCPA 指引 第 58 页; USAM 9-28.800 意见; 经合组织手册, C.3, 第 23 页及之后。
- ⁵ USSG § 8B2.1(b)(1); FCPA Guide, pp.57-58; OECD Handbook, C.4 and C.5, p.27 *et seq.*
- ⁶ USSG § 8B2.1(b)(1); FCPA 指引第 57-58 页; 经合组织手册, C.4 和 C.5, 第 27 页及之后。
- ⁷ USSG § 8B2.1(b)(5)(7) and (c); USAM 9-28.800 Comment; OECD Handbook, B, p.10 *et seq.*
- ⁸ USSG § 8B2.1(b)(5)(7)和(c); USAM 9-28.800 意见; 经合组织手册, B, 第 10 页及之后。
- ⁹ USSG § 8B2.1(b)(4); FCPA Guide p. 59; USAM 9-28.800 Comment; OECD Handbook, C.8, p. 54 *et seq.*
- ¹⁰ USSG § 8B2.1(b)(4); FCPA 指引第 59 页; USAM 9-28.800 意见; 经合组织手册, C.8, 第 54 页及之后。
- ¹¹ USSG § 8B2.1(b)(5)(C); FCPA Guide, p. 61; OECD Handbook, C.10, p.60 *et seq.*
- ¹² USSG § 8B2.1(b)(5)(C); FCPA 指引第 61 页; 经合组织手册, C.10, 第 60 页及之后。
- ¹³ USSG § 8B2.1(b)(6); FCPA Guide, pp.59-60; USAM 9-28.800 Comment; OECD Handbook, C.11, p. 68 *et seq.*
- ¹⁴ USSG § 8B2.1(b)(6); FCPA 指引第 59-60 页; USAM 9-28.800 意见; 经合组织手册, C.11 第 68 页及之后。
- ¹⁵ USSG § 8B2.1(b)(5)(A)(B); FCPA Guide, pp.61-62; USAM 9-28.800 Comment; OECD Handbook, C.12, pp.72 *et seq.*
- ¹⁶ USSG § 8B2.1(b)(5)(A)(B); FCPA 指引, 第 61-62 页; USAM 9-28.800 意见; 经合组织手册, C.12, 第 72 页及之后。
- ¹⁷ FCPA Guide, p.60-66; OECD Handbook, C.6, pp.38 *et seq.*
- ¹⁸ FCPA 指引, 第 60-66 页; 经合组织手册, C.6, 第 38 页及之后。
- ¹⁹ FCPA Guide, p.62.
- ²⁰ FCPA 指引, 第 62 页。

Translator's Note

The original English version of this document was published [here](#) by the Fraud Section of the U.S. Department of Justice in February 2017.

This unofficial translation was prepared independently by Covington & Burling LLP for use by its clients and others in the anti-corruption compliance community. This translation has not been approved or endorsed by any agency of the U.S. government, including the U.S. Department of Justice or the Securities and Exchange Commission.

Covington also prepared an unofficial Chinese translation of *A Resource Guide to the U.S. Foreign Corrupt Practices Act*, which is available upon request.

For more information about Covington's China-related anti-corruption practice, please contact Eric Carlson, an anti-corruption partner in our Shanghai office, at ecarlson@cov.com, or visit our webpage [here](#).

如果您想了解更多有关科文顿中国反腐败业务的信息，请通过 ecarlson@cov.com 联系我们上海办公室反腐败业务合伙人柯礼晟律师 (Eric Carlson) 或登录我们的 [网站](#)。