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# COMPLIANCE & INTERNAL INVESTIGATIONS

Increasing fines, harm to reputation and enormous damages claims are just some examples of why it is necessary to take targeted action to minimise risks in an economic environment characterised by increasing globalisation and digitalisation, together with more and more complex legal requirements.

We help our clients recognise current and future risks and get control of them. We develop and implement individual compliance programmes for our clients and help optimise existing systems.

Our experts provide practical advice to companies from a varied range of sectors on the requirements of all relevant fields of law, including criminal and administrative offences, antitrust, tax or export control law, and labour or data protection law.

Where there is reason to suspect that a compliance infringement has occurred, we carry out internal investigations to establish the facts. Our many years of experience and our international connections benefit us in this work. We represent our clients throughout the whole investigation procedure, for example, in investigations by prosecutors, or supervisory, competition or data protection authorities, and with respect to tax investigations and examinations by fining and criminal investigation units of tax or customs authorities.

Our clients profit from our comprehensive approach: our multidisciplinary teams can advise on all relevant areas of law and all scenarios. Our international network allows us to assist across borders, too.

## Development and review of Compliance Management Systems

Authorities will take the existence of a Compliance Management System (CMS) into account as a mitigating factor when setting fines.

We advise on the conception, development and implementation of CMS and review and optimise existing systems.

### OUR SERVICES:

- Providing multidisciplinary teams of specialised lawyers, auditors and tax advisors
- Advising on the establishment of new CMS and optimising existing ones
- Comprehensive analyses of risks and vulnerabilities
- Assessing existing processes and systems (e.g. by means of Auditing Standard PS 980 of the Institute of Public Auditors, or ISO Standard 19600)
- Advising on the design of and monitoring new processes
- Providing advice on the establishment of tax control systems on the basis of Auditing Standards PS 980 and Auditing Practice Statement 1/2016 ("Design and Audit of a Tax Compliance Management System pursuant to IDW PS 980") of the Institute of Public Auditors
- Adjusting the CMS in the case of infringements and amending the scope of the CMS and the requirements it must meet

## Compliance services

We can take on various functions within the CMS, as desired, in order to relieve your organisation. That way, you can focus on your operative business.

### OUR SERVICES:

- Advising and training compliance officers
- Developing and establishing compliance organisations
- Establishing whistle-blower systems
- Exercising the function of ombudsman or liaison officer within whistle-blower systems
- Carrying out and providing materials for face-to-face and web-based training programmes

- Coordinating the compliance helpdesk
- Advising management on criminal and civil law obligations and on the obligations of D&O insurers

## Tax Compliance

Complex tax requirements and facts and a change in the tax authorities' approach to tax errors make it vital that your processes are tax compliant in order to minimise risks.

Since May 2016, the tax authorities have rewarded tax compliance. The Decree on the Application of § 153 of the Fiscal Code (*AEAO zu §153*) recognises the protective effect of internal control systems and considers such systems an indication that any act cannot be reckless or intentional and therefore cannot constitute an offence or criminal act when such systems are utilised.

### OUR SERVICES:

- Designing and implementing Internal Control Systems (ICS) and Tax Compliance Management Systems (Tax CMS) based on Auditing Standards PS 980 and Auditing Practice Statement 1/2016 ("Design and Audit of a Tax Compliance Management System pursuant to IDW PS 980") of the German Institute of Public Auditors
- Assessing and optimising existing ICS and Tax CMS
- Providing preventative advice in taxation procedures
- Preparing, assisting with and providing follow-up on company audits, in particular providing support with the appraisal of critical facts and audit findings, and with any necessary corrections
- Advising on and preparing statements on tax corrections (§153 Fiscal Code) or reports on voluntary disclosures (§§ 371 and 378 (3) of the Fiscal Code)

## Internal investigations

Where you have information that indicates a compliance infringement, it is imperative that you act immediately to establish the facts.

Internal investigations are therefore essential for good compliance. They clarify facts, limit the possible damages caused to your company and help you learn for the future from any identified issues.

Committed, internal fact-finding investigations can help minimise or avoid any impending damage to reputation, massive personal criminal and civil liability risks, severe fines, the loss of credibility towards third parties and the imposition of official requirements or restrictions.

### OUR SERVICES:

- Independent investigation into the facts and securing of evidence
- Documentation in conformity with the EU GDPR
- Professional coordination of numerous stakeholders
- Providing support and advice to internal working groups to help clarify issues swiftly and in full
- Negotiating, communicating and, where applicable, cooperating with prosecutors, supervisory authorities and tax authorities
- Drafting internal and external communications
- Measures to avoid future cases of non-compliance or to assure authorities that the company will remain compliant in the future

## Defence in the case of compliance infringements

It goes without saying that companies, rather than employees, are now the main focus of official investigations. We ensure that the interests of the company are optimally protected and that employees receive appropriate advice and assistance with their defence.

Our clients benefit from the fact that our criminal law experts are not only specialised in the protection of the interests of the company in criminal and fining procedures, but they are also experienced criminal defence lawyers for individuals.

We have an international network of compliance experts, enabling us to assist worldwide.