

***COMPLIANCE, INTEGRITY CULTURE AND ALLIANCE FOR GOOD  
PRACTICES IN INSTITUTIONAL GOVERNANCE***

*COMPLIANCE, CULTURA DE INTEGRIDADE E ALIANÇA PARA BOAS PRÁTICAS NA GOVERNANÇA  
INSTITUCIONAL*

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**RESUMO**

Com o seu caráter universal, a segurança humana é o ponto fulcral na ligação entre os 17 Objetivos de Desenvolvimento Sustentável – Agenda de 2015 a 2030 da ONU, porque a segurança humana junta todas as preocupações que estimulam o diálogo e a cooperação entre os Governos, as instituições e a sociedade civil rumo à formulação de políticas integradas para suplantar as dores agudas de pobreza, doenças, injustiças, riscos, desastres, crises, conflitos, crimes, violências, desigualdades, manipulações, preconceitos, discriminações, exclusões, intolerâncias e violações do meio ambiente, que criam percalços ao desenvolvimento humano, dificultando a elevação da dignidade, da qualidade de vida e do bem-estar aliados ao grau de satisfação das pessoas, em qualquer lugar, a qualquer tempo, de geração em geração. Sem o potencial da segurança humana não há como gerar sólidas fontes de valores e mecanismos de governança, em condições de produzir o desempenho proativo do crescimento econômico, do progresso social e da proteção ambiental em todos os níveis e circunstâncias.

**Palavras-Chave:** Segurança humana; desenvolvimento humano; justiça social; meio ambiente sustentável; governança; direitos humanos; direito humanitário.

**ABSTRACT**

With its universal character, human security is the main point in linking the 17 Sustainable Development Goals – 2015 to 2030 UN Agenda, because human security brings together all concerns that stimulate dialogue and cooperation among Governments, institutions and civil society towards the formulation of integrated policies to supplant the acute pains of poverty, disease, injustices, risks, disasters, crises, conflicts, crimes, violence, inequalities, manipulations, prejudices, discriminations, exclusions, intolerances, and violations of the environment, which create obstacles to human development, hindering the elevation of dignity, quality of life, and well-being allied to the degree of people's satisfaction, anywhere, anytime, from generation to generation. Without the potential of human security, there is no way to generate solid sources of values and mechanisms of governance, capable of producing the proactive performance of economic growth, social progress, and environmental protection at all levels and in all circumstances.

**KEYWORDS:** Human security; human development; social justice; sustainable environment; governance; human rights; humanitarian law.

## 1 INTRODUCTION

The cultural purpose of an alliance of integrity, inducing compliance with good practices of institutional governance, is inserted in Goal Number 16 of the 17 Sustainable Development Goals – UN Agenda 2030 – in pursuit of fairer, more peaceful, inclusive, and supportive societies.

Following the designs of the motto "The Future We Want", the General Assembly of the United Nations, meeting in New York, on September 10th, 2014, adopted Resolution No. 68/309, in order to pave the way for the 17 Sustainable Development Goals – UN Agenda 2030 – in the area of the pacification necessary for the equitable elevation of the dignity and well-being of our civilization, in light of the protection of human rights and fundamental freedoms, from generation to generation.

In the contemporary alignment of global geopolitics, it is worth highlighting the high significance of Compliance as an agent of architecture and change, a major instrument of benefit rather than cost, so as to have a positive impact not only by dedicating attention to the preservation and optimization of a code of conduct, but also by paying attention to the interpretation and enforcement of laws, regulations, principles, agreements, treaties, and conventions.

Compliance was born to make compatible the ideal of avoiding crimes, conflicting and threatening situations, under the aegis of the full respect for citizenship, within a sustainable management model with aggregating mechanisms of valorization of social responsibility, zeal for sustainability, and care for the reputation marked by the work with the discipline of decent practices. All of these components are essential to strengthen the correct image and to prevent risks, damages, and crimes, as well as the oasis of proactive measures in the continuity of equated and profitable enterprises, whether for corporate business or for society, serving as a window of opportunity.

Compliance acts like a soldier in charge of guarding a quarter. The focus is not to let people hide behind companies or lose sight of the enormous harm caused by the installation or the reappearance of corruption, in its systematic underground criminality that surfaces in the context of solitary crime or organized crime. Corruption is immoral, violates constitutional rights, obstructs sustainable economic growth, unbalances the stability of the market, mutilates social indices of quality of life, undermines the confidence of the population, and threatens human security, especially in moments of extreme affliction, such as in acute pandemic crises, catastrophes or war, in a world of so many diversities.

For the United Nations, those who live on less than \$1.90 a day are in extreme poverty, and in this systemic dimension, the virus of corruption undermines the prosperity of the people and ruins sustainable development through mismanagement that feeds administrative improbity and illicit enrichment with a voracious appetite for public money. Corruption kills more than street crimes.

According to the World Bank estimates, every year \$2 trillion, or 5% of the world's GDP, is diverted to finance corruption. This amount, with the best of intentions, could be used for poverty relief, ending hunger, eradicating serious diseases, improving the infrastructure of cities, and providing basic education for all children at primary and secondary school levels. See: [www.worldbank.org/en/topic/governance/brief/anti-corruption](http://www.worldbank.org/en/topic/governance/brief/anti-corruption).

Following, we present the framework of a platform from a comprehensive perspective that combines policies, guidelines and instructions for the Compliance activities in the axis of a company's reputation. The focus is on the essence of an alliance of integrity in an ethical environment that creates empathy and cultivates the symbiotic relationship of the behavior with the lessons of catalyzing the overcoming of challenges and difficulties, within the framework of the law, with the reins of values expressed in the models of good practice. Along

these lines, Compliance, in the flow of the sustainable development, must always aim at facing setbacks, following the lessons of the ancient Amazon Indians who stuck their ears to the ground to feel and understand what was going on around them.

Here is the contribution of our illusions around observations and analysis to join efforts, without illusions, in search of chances, attitudes and solutions in favor of the harvesting of good fruits that prosperity can provide to the dynamism of Compliance alongside so many benefits.

People go like rose petals, but the teachings remain forever.

## **2 BACKGROUND**

The word “Compliance” has its etymological origin in the Latin verb “complere”, which means “to have all the elements; to be complete; completed; intact”. The Latin verb “Complere” gave rise to the English verb “to comply”, which means “to conform to what is expected or required; act accordingly; to agree to”.

The Second International Peace Conference, held in The Hague, Holland, from June 15th to October 18th, 1907, established the International Court of Justice and recommended attention to financial stability among countries, settling differences and solving controversies through Law and Diplomacy. This event generated, on May 17th, 1930, the creation of the Bank for International Settlements (BIS), headquartered in Basel, Switzerland. Therein lies the root of the history of Compliance. See: [www.bis.org](http://www.bis.org)

Effectively, Compliance was born in the United States as a result of the concerns over successive financial scandals involving public and private companies. The landmark of the birth of Compliance was the enactment of the Foreign Corrupt Practices Act (FCPA). This law was passed by the United States Congress in Washington on December 19th, 1977, with a list of guidelines for companies to improve credibility and reception both domestically and in international market operations. See: [www.justice.gov/criminal-fraud/foreign-corrupt-practices-act](http://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act).

## **3 COMPLIANCE DEFINITION**

In summary, Compliance is the set of measures and procedures for strategies and actions in line with the standards of the laws and rules of conduct in an adequate integrity system.

#### **4 PLANNING OF THE QUALITY OF ETHICAL MANAGEMENT OF COMPLIANCE IN THE SUSTAINABLE DEVELOPMENT**

A corporate policy of commercial or industrial safety is closely linked to the priority of health and life of the people who maintain some form of link with the Corporate Governance management of a company based on the standards of legality and self-regulation, nationally and internationally. This care focuses on the redesign of practices with the lessons learned, involving the specification of transparent criteria for the selection, hiring, training, capacity building, improvement, and orientation of technical and administrative personnel, as well as for the execution of agreements or contracts for goods and services with governments, institutions, or third parties, always with attention to the ethical commandment and compliance with the legal duty, as stated in the United Nations Anti-Corruption Guide. See: A Guide for Anti-Corruption Risk Assessment. The United Nations Global Compact Office. New York, 2013, p. 44 – 49.

It is worth noting that the United Nations' Anti-Corruption Guide is in symmetry with the Guiding Principles on Business and Human Rights adopted by Resolution number 17/4, approved by the United Nations Human Rights Council, meeting in Geneva, Switzerland, on June 16th, 2011. See: [www.ohchr.org](http://www.ohchr.org).

In this line, the structure materialized in the quality of ethical management of Compliance, as a priority in sustainable development, must be attentive to the following components that frame prevention measures or practices to restore corporate dignity in the domain of a company:

- a) Prevention of risk or harmful act;
- b) Detection of risk or harmful act;
- c) Resolution of risk or harmful act;
- d) Containment of the risk or harmful act;
- e) Installation of a crisis cabinet;
- f) Consensus building;
- g) Facilitation of the denunciation or complaint channel;

g) Improvement of the internal control system in the course of the actions and diagnoses of internal and external audits, monitoring, evaluation and investigation;

i) Application of disciplinary sanctions resulting from administrative or judicial proceedings;

j) Entering, terminating or renegotiating an agreement or contract;

k) Specialization, improvement or training of owners, shareholders, directors, administrators, managers, employees, collaborators, suppliers, service providers, intermediary agents, associates, clients and creditors;

l) Training on laws, regulations, corporate policies and prohibited conduct involving anti-corruption, antitrust and conflict of interest;

m) Transaction test or transparency test, which can generate a yellow sign, with the purpose of measuring the accounting and financial reliability level in the Company's internal control, such as, for example, checking bank account movements or criteria in the choice of suppliers;

n) Optimizing costs and customer satisfaction;

o) Updated database management;

p) Incentive to social projects;

q) Flexibilization of the communication discourse;

r) Care to comply with the laws;

s) Edition of the Code of Conduct;

t) Complete involvement of the ethical and transparent conduct of top management, in the day to day of the Company (Tone at the Top), making real the good example that must come from above, aligned with the purposes of Compliance;

u) Expansion of the Company's capacity for economic growth and sustainable development;

v) Interaction with governments, institutions and society;

w) Expansion of the Company's image and level of reputation in the public perception;

x) Implantation of a code of conduct monitor for diagnostics on data and procedures regarding the Company's values.

## 5 PROACTIVE COMPLIANCE PERFORMANCE

The proactive performance indicates that Compliance focuses on the range of the technical, administrative and financial control mechanisms of the Company, following the best practices, both nationally and internationally, to reflect a comprehensive perspective that combines benefits with regulatory parameters in the areas of operation. Aware of these conclusions, models of disruptive methodologies are welcome in the culture of integrity to provide professionals who operate with attention to the postulates of modern corporate education.

The use of innovative tools, ensuring high performance in planning, organization, and in the vein of the business of the Company, thus constitutes the bias of a mind set that sees the horizon of success as a result of new trends in mentalities, attitudes, and self-esteem that facilitate learning and improvement in professional life, notably when it comes to partnerships in innovation, as has been occurring in Startups and Fintechs, that focus on fully digital financial products.

In this sense, the sectors in which the Company operates should have five levels of protection as a guide:

- a) Protection of human security;
- b) Protection of corporative security;
- c) Protection of financial security;
- d) Protection of judicial security;
- e) Protection of political security.

The protection of human security aims at ensuring individual survival and well-being with dignity in the context of social coexistence. Human security brings together all concerns that stimulate understanding among governments, institutions and society toward the formulation of integrated policies to overcome the impacts of the pains of poverty, disease, injustice, risk, disaster, crisis, conflict, crime, violence, inequality, prejudice, racism, discrimination, exclusion, intolerance, and environmental aggression. Without precautionary, comprehensive approaches to human security in the Enterprise space, there is no way to generate strong sources of behavior toward social progress, economic growth, and environmental protection in all circumstances, from generation to generation.

The protection of corporate security takes care of the mechanisms aimed at privileging the protection of the heritage, human resources and material goods, in accordance with the purposes of good practices, based on legality and self-regulation, to the satisfaction of all people who relate to the Company. Hence the concern with the image, reputation, public trust, and the execution of all operating procedures in a clear, equitable, viable, and transparent manner, so that we reflect pragmatic values of seriousness in business, in the internal coexistence, and in the ethical relations with governments, institutions, and society.

The protection of the financial security seeks the balance between expenses, incomes, costs, investments and profits through the architecture of the planning based on ethics and transparency, essential to the lawful and legitimate adequate accounting control of finances. The company, in the implementation of its business with the generation of employment and income, aware of the competitiveness in the commercial or industrial market, must store care not to fall into the vicious circle of corruption that interacts with other forms of expression of transnational organized crime, with a great emphasis on the clandestine trade that concentrates the ranking led by frauds, manipulation of capital markets, misuse of assets, unfair competition, racism, money laundering, smuggling, piracy, environmental devastation, financing of terrorism, drug trafficking, human trafficking, arms trafficking, and trafficking in wild animals and plants.

The protection of legal security is the cornerstone of the legal system of a company, which must be able to give disciplined attention to the laws and ethical commandments, with the purpose of ensuring that Justice, the higher purpose of Law, is manifested and realized in a stable and reliable style. In the Rule of Law, the legal security must be intertwined with the political security.

The protection of political security is inherent to the social organization of the Company that respects the effectiveness of legal security through the exercise of power faithful to the guarantees of the enforceability of the rules of Law that motivate the values of harmonious relations between the State and the citizens. Human Rights and Humanitarian Law form, in essence, the ethical dignification of procedures in the resilient struggle against arbitrary power and against those who do not care about the variations of biological diversities of gender, culture, ethnicity, religion, customs, sexual orientation and social classes.



## 6 ACTIONS IN THE PROCESS OF DIALOGUE OF THE COMPLIANCE IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

The standards of political strategies of the Compliance with a solid culture of integrity, in the dialog process of the Company, imply the wisdom of sharing preventive and restorative assistance to overcome obstacles and open horizons for the pedagogy of the success in building the best Corporate Governance.

Systematizing the patterns of political strategies involves the following mechanisms for managing Compliance in the national context and in international relations:

- a) To know the technical, administrative and financial domain of the Company;
- b) To collaborate with the definition of the plan and implementation of the integrity program;
- c) To advise the internal control system, in the course of independent monitoring, along with the actions and diagnoses of internal and external audits, accounting, evaluation and investigation;
- d) To inspect the engagement of the stake holders, groups that interact with the Company, in order to avoid risks or damages to the sustainable, competitive, inclusive, and resilient production model;
- e) To supervise the application of disciplinary sanctions resulting from administrative or judicial proceedings;
- f) To accompany the reports of the obligations and guarantees assumed by the Company including evaluations on the effects of effectiveness;
- g) To participate in the acts of celebration, rescission or repactuation of the agreement or contract;
- h) To adjust external consulting for the implementation of a software and automation of the Due Diligence for third party evaluation;
- i) To cultivate the confidence and self-esteem of all those who, in some way, are linked to the Company: owners, shareholders, directors, administrators, managers, employees, collaborators, suppliers, service providers, intermediary agents, associates, clients, creditors, the State Prosecution, and regulatory institutions, such as the Central Bank;
- j) To optimize costs and customer satisfaction;
- k) To monitor the degree of restoration of the image of the Company before the public reaction, without ignoring criticisms to correct mistakes;
- l) To manage temporary crisis cabinet;

- m) To support the Denunciation or Complaint Channel;
- n) To report mistakes;
- o) To make the communication discourse more flexible;
- p) To care about the compliance with the rules of the Code of Conduct of the Company;
- q) To approve the Business Partners Code of Conduct;
- r) To expand knowledge and learning through qualification, by attending courses, training, internships, research, and academic or scientific meetings;
- s) To preserve and update database files;
- t) To institute two Independent Supervisory Committees, in the form of the specifications inserted in Item VII;
- u) To prevent arbitrary outbursts;
- v) To build consensus;
- w) To avoid conflict of interests;
- x) To observe misconduct;
- y) To prevent the necessary invasion of privacy and secrecy;
- z) To expand the capacity of business practices for economic growth with sustainable, inclusive and resilient development;
- aa) To prepare leaders through modular programs;
- bb) To assist in the implementation of biosafety and bioeconomics measures in the work sectors;
- cc) To contribute to the reduction of ecological disorder on the Planet;
- dd) To encourage social projects;
- ee) To promote international exchange and cooperation;
- ff) To interact with governments, institutions and society;
- gg) To count on the collaboration of interns, students from Universities;
- hh) To improve the reputation of the Company in the public perception;
- ii) To edit an annual report on sustainable, inclusive and resilient management, reflecting the culture of integrity of the Company;
- jj) To implement a Code of Conduct Monitor for diagnostics on data and procedures concerning the values of the Company.

## **7 CORPORATE GOVERNANCE GUIDELINES WITH SOCIAL RESPONSIBILITY RELATED TO COMPLIANCE**

Corporate Governance is improved as the level of management reaches efficiency targets, maximizes productivity values, and the wishes of all players that are somehow linked to the company's activities are met: owners, shareholders, directors, managers, employees, collaborators, suppliers, service providers, intermediary agents, associates, clients, creditors, the State Prosecution Service, and regulatory institutions such as the Central Bank.

Hence the high significance of mechanisms and rules that establish the connection between compliance and the forms of management, administration, and control of the Company.

Corporate Governance with Social Responsibility guidelines related to Compliance:

- a) Organization of an Investigation Department with adequate methodology to analyze and review denunciation or complaint, even anonymous ones;
- b) Collaboration of experts and institutions versed in ethical channel mechanisms, with technology, innovation, and artificial intelligence tools, in order to map trends and alerts of risks, damages, crimes, and profiles of suspicious or compromising behavior;
- c) Evaluation of investigation results as inputs to avoid risks and detect flaws and vulnerabilities, providing awareness, in face of dangerous situations, where risks, damages and crimes were materializing and indicated the adoption of preventive, corrective and protective alternatives;
- d) Definition on the impact of the consequences derived from the calculations of risks, damages and crimes to apply disciplinary sanctions, suspension or termination of agreements or contracts, in cases where violations of the Code of Conduct are confirmed;
- e) Strengthening of the integrity culture and consolidation of the alliance for good practices in the face of the global anti-corruption, antitrust and conflict of interest policy;
- f) Annual audit of Compliance;
- g) Issue of a Code of Conduct Manual with principles, scope, objectives, and operative elements of Corporate Governance, including ways of reporting an denunciation or complaint;
- h) Appointment of a Culture of Integrity Thematic Coordinator;
- i) Appointment of a support leader in Human Rights and Transparency;
- j) Formation of an Ethics Committee with, among its members, a representative of the Board of Directors, a Human Talent director, an Audit

manager, a representative of the Company's Staff and an external member of the Community;

k) Participation of the Compliance officer, with the right to voice and vote, in the Company's Board of Directors.

## **8 THE CHANNEL OF THE DENUNCIATION OR COMPLAINT AS AN INSTRUMENT OF COMPLIANCE**

An important focus on the Compliance aspects, in face of the globalization reflexes, is directed to the open door policy of a Denunciation or Complaint Channel, in Corporate Governance, able to report revelations and generate reports on the nature and dimension of risks, damages, crimes, and negative impacts, without the whistleblower or the complainant being subject to reprisals, threats, or intimidation.

Thus, Compliance has the operational elements of the Denunciation or Complaint Channel to report attempted or actual damage, moving like an engine to cut the evil by the root, to purify the environment or to preventively avoid that the Company, in the energy of its corporate policy, loses prestige and leadership in the national context and in international relations. It is up to the Company, then, to be willing to resolve its ethical dilemmas, taking care of its reputation, confidentiality, reliability and the stability of its business with security in the highly competitive scenario of contemporary globalized society. This requires that the company abandon its old vision focused only on profit and the satisfaction of owners, managers, partners and shareholders.

The Denunciation or Complaint Channel must then be alert to report mistakes, with immediate response, anything that comes from deviant conduct to tarnish the integrity of the Company, such as: corruption, bribery, capital market manipulation, misuse of assets, falsification or alteration of documents, accounting fraud, improper access to information or data, improper disclosure of information or data, violation of intellectual property, violation of privacy, violation of professional secrecy, violation of functional secrecy, improper handling of bank account, deception in the selection of suppliers, infraction to the tax order, trickery against the public administration, unfair competition, racism, money laundering, smuggling, piracy, environmental devastation, financing of terrorism, bad faith litigation and offense to the honor of an individual or legal entity.

The chance for trainees to collaborate. An ethical line of communication to report, analyze, and classify irregular behavior that affects the Company's Code of Conduct can count on the participation of interns, students from universities who are able to meet goals related to Compliance performance in the Company's Corporate Governance.

## **9 INDEPENDENT SUPERVISORY COMMITTEES**

It is advisable that Compliance, in the Company's Corporate Governance system, may have the assistance of two Independent Supervisory Committees, which should act seeking compatibility in a harmonic and productive way, each Committee keeping its respective regimental attribute:

a) Independent Supervisory Committee for Agreements, Audits, Investigations and Social Projects. The purpose of this Committee is to monitor, supervise, analyze, evaluate, report and contribute within the scope of integrity, security, risk prevention and solution policies, as well as to enhance the value of the accounting procedures of the Company, internal and external audit criteria, social projects and economic businesses, in compliance with the multilateralization of sustainable development in the national context and in international relations;

b) Independent Supervisory Committee for Professional Coexistence. This Committee has the purpose of caring for the well-being, health, reputation, and ethical behavior with dignity in the work environment of the Company, avoiding conflicts of interest, preventing misconduct, and caring for prudence, tolerance, diligence, impartiality, confidentiality, transparency, and respect for human rights.

## **10 UNIT FOR THE ATTENTION AND REPAIR OF DAMAGE TO THE VICTIM**

In front of the person reduced to the condition of victim, Compliance must show that it is impartial and does not accept wrong attitudes.

A Victim Compensation and Reparations Unit should be set up in accordance with the legislation in force and the juxtaposition of public policies on victimization that seek to implement the justice of reward and reconciliation. It is obvious that in the space of a Company, a person can be victimized by an action of corruption, bribery, fraudulent maneuver, sexual harassment, moral

harassment, cybercrime or any other form of expression of criminality that causes him material, physical, moral or psychological damage.

In New York, in the United States, the Vera Institute of Justice stands out as a model for Compliance in the alternative justice field of mediation, reconciliation, and recompense, aiming to restore the pre-injury situation to achieve minimization of suffering, engage moral standards, and generate a sense of a respected right. See: [www.vera.org](http://www.vera.org).

Let's remember that, in the national context, mediation, reconciliation, and recompense are modern alternative methods that greatly facilitate conflict resolution, while international arbitration, under the rules of laws, treaties, and conventions, has been widely applied to resolve outrages, transgressions, or disputes that go beyond the country's borders.

From another angle, it is known that, in the victimological nature, there are cases of victim-offender crossover schemes, in which the victim, without good faith, sets up the coordinates of his own victimization by exposing his feeling of guilt with his victimogenic predisposition. This, when observed, must be taken into account. From a seed a cob is born; from the meeting of male and female cells a human being is born. Similarly, character formation is also the subject of a process of human integration. We focus on the phenomenon of the victim's voluntary adherence to the criminal act in the book we wrote "Victimology and Criminal Law – The Crime Precipitated or Programmed by the Victim" –, published by Juruá Editor, Curitiba – Porto, 2018 Edition.

## 11 THE PROTECTION OF PRIVACY

In simple terms, privacy is the right to cultivate personal freedom and to be able to enjoy intimacy on the border reserved for isolation, which is good for the body, comforts the soul, brings peace of mind, and provides for the cultivation of the secret garden of life.

Privacy is not a subject confined to studies and analyses related to protection in the legal field, since it is of interest, on a large scale, to the procedures and attitudes carried out by the professionals who deal with the dynamics of the cost-benefit relation in the exercise of the activities and designs entrusted to them.

This is currently a major concern for the international community. People everywhere are complaining about the lack of a more robust policy for protecting

the privacy that involves border flows in the most tenuous and vulnerable aspects of human identity at the individual, family, and community levels. Lawrence Lessig, Professor of Cybercrime at Harvard University, published, on this subject, the famous study "The Architecture of Privacy", published in the United States, Nashville, Vanderbilt University, 1999, pp. 13-24.

At Business World, privacy is intrinsically related to the assertive preservation of personal data, covering the protection from collection, storage, processing, retention, use, dissemination and destruction of data or information that may incur risks or damages both to the reputation of the Company and to the honor and decorum of each human being that relates to the Company, regardless of position, function, collaboration or other form of direct or indirect link.

Compliance, in the legal system of Governance, is responsible for seeking a balance between individual guarantees and the multiple interests of security and growth of the Company; However, always prioritizing the protection of privacy through the data and personal information collected, as in the case of investigations and intrusive attitudes that affect honor via big data, internet technology, artificial intelligence, spying instruments, recordings, wiretaps, interceptions of correspondence, image editing, photo montages, tracking by satellite sensors, equipped with Global Positioning System (GPS) that snoop, watch and follow the steps of people.

Then, it is urgent that Compliance is concerned with the formulation of governance rules for the protection of privacy, observing the following aspects:

- a) Instrumental role of privacy assurance in the governance structure of the Company;
- b) Internal Company policies for preserving data and information;
- c) Systematic assessment of privacy risks and impacts;
- d) Transparency and trust in business and operations without damage to privacy;
- e) Action plans for incident cases and remedial acts;
- f) Periodic updating of the privacy protection rules.

In summary, when privacy is well managed, with control and responsibility, the Company avoids the outbreak of lawsuits involving reparation and compensation for moral damages, besides gaining the credibility, trust, and respect assured to all citizens under the Rule of Law.

## **12 THE AMERICAN CONVENTION ON HUMAN RIGHTS – PACT OF SAN JOSÉ, COSTA RICA**

Any Corporate Governance, committed to the observance and defense of the essential rights inherent to human beings in Latin America, needs to structure Compliance following the Rules of the American Convention on Human Rights (Pact of San Jose, Costa Rica) adopted on November 22th, 1969, by the Member Countries of the Organization of American States (OAS).

In this sense, by Decree 678 of 1992, the Brazilian State submitted itself to the jurisdiction of the Inter-American Court of Human Rights (IACHR) to solve controversies or seek support for human rights guidelines. The invocation of the Pact of San Jose, Costa Rica, as well as the assistance to the contentious function of the Inter-American Court of Human Rights (IACHR) are supported by the adoption of the "Control of Conventionality", which, for legal security, allows Brazilian Judges to legitimately apply both the Rules of the Pact of San Jose, Costa Rica, and the decisions handed down by the Inter-American Court of Human Rights. See: [www.cidh.oas.org](http://www.cidh.oas.org).

In the scope of the Pact of San José, Costa Rica, some normative disciplines compliance performance, such as, for example, the protection of judicial guarantees (Article 8 of the Pact of San José, Costa Rica) and the prohibition of discriminatory acts (Article 24 of the Pact of San José, Costa Rica).

## **13 THE WORLD ECONOMIC FORUM**

The World Economic Forum (WEF), in its Annual Meeting, from January 21st to 24th, 2020, in Davos, Switzerland, addressed the "The Virus of Inequality" theme, to highlight how essential public or private companies are to the erection of a human economy, instead of promoting an endless search for profit and wealth.

120 of the world's largest companies have begun to support the World Economic Forum's efforts to consolidate the "Metrics ESG&D – Environmental, Social, Governance and Data Administration", an acronym referring to the analysis to measure the indicators of social, environmental, social, governance and administration sustainability among different companies. See: [www.weforum.org](http://www.weforum.org).

The World Economic Forum's ESG&D metrics are designed to rely on the indispensable collaboration of compliance professionals to help companies



demonstrate compliance with their shared commitments to the success of the UN's Sustainable Development Goals – Agenda 2030.

The 2021 Edition of the World Economic Forum, with interest for companies that thrive with integrity and transparency across the Planet, took place from May 13th to 16th, 2021, in the City-State of Singapore, country that has the highest Human Development Index (HDI) of the Asian Countries. In Singapore, the central theme of the World Economic Forum 2021 was: "Guidelines for the World Reconstruction – Defining the Post-Covid-19 World".

#### 14 THE UN GLOBAL PACT

With the purpose of making the world a more supportive and better place to live, the UN Global Compact was established, idealized by Kofi Annan, former General Secretary of the United Nations, on July 26th, 2000, having as its horizon the scope of promoting the strengthening of the Rule of Law, in the flow of guidelines based on five pillars:

- a) Universal Declaration of Human Rights, 1948;
- b) The 1992 United Nations Declaration on Environment and Development;
- c) International Labor Organization's Declaration on Fundamental Principles and Rights at Work, 1998;
- d) United Nations Convention against Corruption, 2003;
- e) United Nations Resolution on the 17 Sustainable Development Goals – United Nations Agenda 2030, 2014;

Based on these foundations, the United Nations Global Compact is a platform with a set of principles to guide corporate policies and programs in strategic governance planning frameworks associated with ethical culture and legal responsibilities, in a position to prevent the emergence of corruption and otherwise substantially raise learning that benefits the social and economic prosperity of peoples toward a better future in the destiny of our civilization. See: [www.hdr.undp.org](http://www.hdr.undp.org).

At a good time, the United Nations Organization has changed its mindset from the space of public institutions and agencies to use the innovative potential of private companies, so that they can contribute to the journey towards the

achievement of the thematic axes that embody the UN's 17 Sustainable Development Goals – Agenda 2030.

This differentiated follow-up establishes shared commitments across the UN system under the umbrella of the Indicators in three Resolutions passed by the UN General Assembly:

- a) Resolution No. 68/234 adopted by the General Assembly of the United Nations, on December 20th, 2013;
- b) Resolution No. 70/224 adopted by the General Assembly of the United Nations, on December 22th 2015;
- c) Resolution No. 73/254 adopted by the General Assembly of the United Nations, on December 20th, 2018.

Currently, all over the planet, of the 13 thousand signatories of the global pact, 9 thousand are private companies, including some from Brazil. See: [www.unglobalcompact.org](http://www.unglobalcompact.org)

Here are the 10 Principles of the United Nations Global Compact that the Company must base its management model on:

Human Rights Principles:

1. Respect and protect human rights;
2. Prevent human rights violations;

Labor Rights Principles:

3. Support freedom of association at work and the effective recognition of the right to the collective negotiation;
4. Eliminate all forms of forced or compulsory labor;
5. Abolish child labor;
6. Ban discrimination in the workplace;

Environmental Protection Principles:

7. Support a preventive approach to the environmental challenges;
8. Promote greater environmental responsibility;
9. Encourage the engagement of technologies that do not harm the environment;

Principle Against Corruption:

10. Fight corruption in all its forms, even extortion and bribery.

## 15 CONCLUSION

It is hoped that this Report can represent an effective service instrument, able to provide positive assistance to the progressive implementation of Compliance, in the daily task of enriching and giving prestige to the reputation of a Company, guiding corporate policies and programs in the structures of selective governance planning with the care of preventing the emergence of illicit or compromising behavior, as has been happening with the manifestations of emerging forms of transnational crimes such as capital market manipulation and misuse of assets.

In the global arena, the Compliance architecture has become an important part of building an integrity alliance that induces good practices that are well-conducted, transparent, accountable, honest, secure, promising, inclusive, sustainable, and worthy of public belief.

Well-structured compliance means giving the Company possibilities to immerse itself in the work of requalification, overcome obstacles, and open horizons in favor of building a better tomorrow, sedimenting the entrepreneurial capacity in the measure of perseverance and worthy purposes with a high degree of prestige in favor of the good of the world.

It is the specter of wisdom that fuels the will of the Company will to proceed with eagerness, appropriateness, devotion; to overcome discomfort; to respect commitment; to protect human rights; and to make possible what it intends to accomplish.

The best heritage is to sublimate oneself in the virtue of maturity in order to live in peace.

## 16 COMPLIANCE MODEL IN LATIN AMERICA WITH UN SUPPORT

Successful Experience:

Buenas Prácticas em Anticorrupción em Colombia (Best Practices in Anti-Corruption in Colombia)

Model approved by three instances:

1st Global Compact Red Colombia

[www.pactoglobal-colombia.org](http://www.pactoglobal-colombia.org)

2ª Aliance for Integrity in Latin America

[www.allianceforintegrity.org](http://www.allianceforintegrity.org)

3ª Oficina de las Naciones Unidas Contra la Droga y el Delito (3rd United Nations Office on Drugs and Crime)

[www.unodc.org/colombia](http://www.unodc.org/colombia)