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Preparing a TCR for the SEC Reporting Corporate Fraud and Foreign Corruption

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"…Such acts of courage and patriotism, which can sometimes save lives and often taxpayer dollars, should be encouraged rather than stifled…" – Barack Obama

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OVERVIEW

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1933	1934	1940	2002	2010
Securities Act	Securities Exchange Act	Investment Act and Investment Advisors Act	Sarbanes-Oxley Act	Dodd-Frank Act



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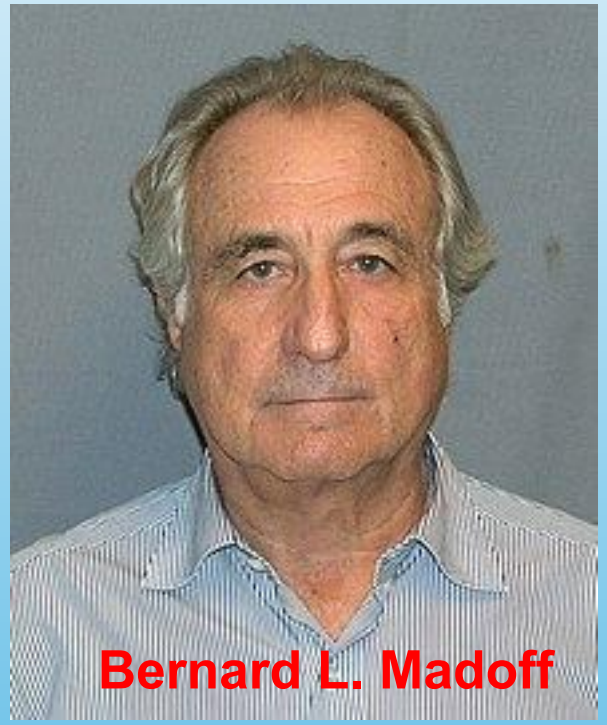





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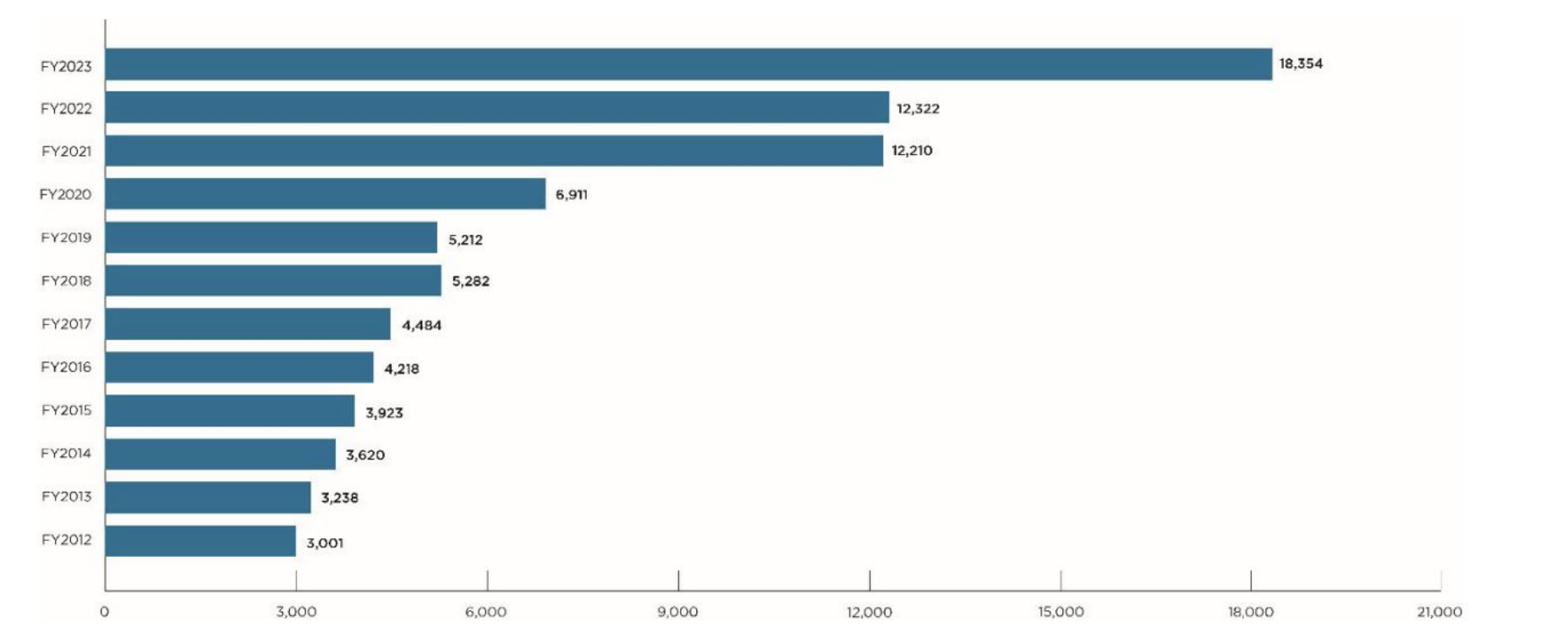
NUMBER OF WHISTLEBLOWER TIPS RECEIVED BY YEAR



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Source: U.S. Securities and Exchange Commission, Annual release of whistleblower statistics (2023), available at https://www.sec.gov/files/fy23-annual-report.pdf

Since 2011…

$1.9 Billion Awards

397 Whistleblowers

$6 Billion Enforcement Actions

Out of 82,775 Total Tips
0.48% Success Rate

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Source: U.S. Securities and Exchange Commission, Annual release of whistleblower statistics (2023), available at https://www.sec.gov/files/fy23-annual-report.pdf

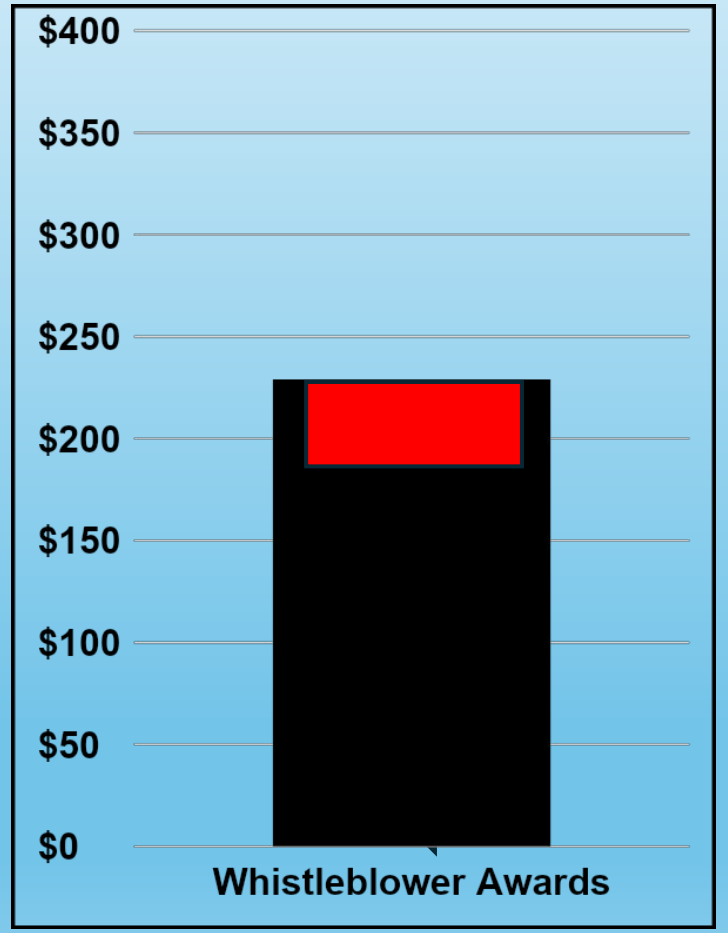
U.S. Government Whistleblower Awards 2022

$229 Million

Number of Whistleblowers

103

Out of 12,322 Tips
0.84% Success Rate



Largest Award: $40 Million (Split between 2 whistleblowers)

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Source: U.S. Securities and Exchange Commission, Annual release of whistleblower statistics (2022), available at https://www.sec.gov/files/fy22-annual-report.pdf

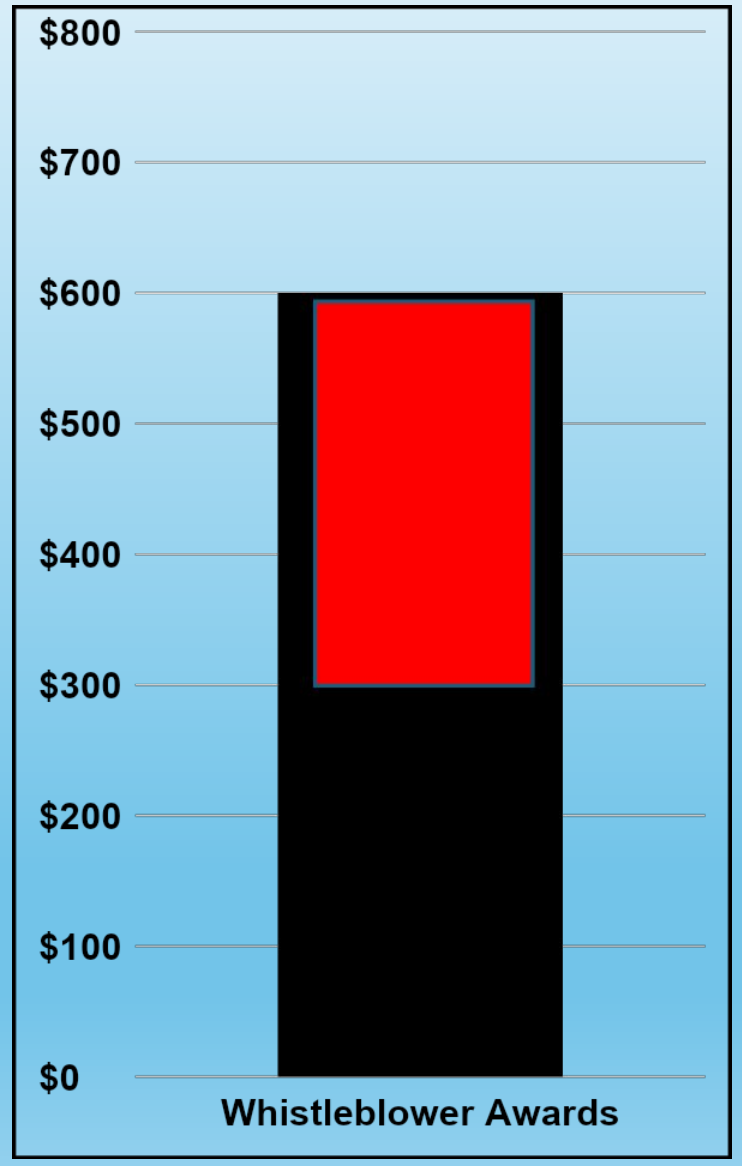
U.S. Government Whistleblower Awards 2023

$600 Million

Number of Whistleblowers

68

Out of 18,354 Tips
0.37% Success Rate



Largest Award: $279 Million (Solo Award)

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SEC TCR PROGRAM

Full Text of the SEC TCR Whistleblower Program is contained in 15 U.S. Code § 78u-6

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Individuals



Original Information

Successful Enforcement



Success!





Greater than $1 Million

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WHISTLEBLOWER DEFINITION

§240.21F-2 (a) states “Definition of a whistleblower.
(1) You are a whistleblower if, alone or jointly with others, you provide the Commission with information pursuant to the procedures set forth in § 240.21F-9(a) of this chapter, and the information relates to a possible violation of the federal securities laws (including any rules or regulations thereunder) that has occurred, is ongoing, or is about to occur. A whistleblower must be an individual. A company or another entity is not eligible to be a whistleblower.
(2) To be eligible for an award, you must submit original information to the Commission in accordance with the procedures and conditions described in §§240.21F4, 240.21F-8, and 240.21F-9 of this chapter.”

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RETALIATION PROTECTIONS

§240.21F-2 (b) states "(b) Prohibition against retaliation:
(1) For purposes of the anti-retaliation protections afforded by Section 21F(h)(1) of the Exchange Act (15 U.S.C. 78u-6(h)(1)), you are a whistleblower if: (i) You possess a reasonable belief that the information you are providing relates to a possible securities law violation (or, where applicable, to a possible violation of the provisions set forth in 18 U.S.C. 1514A(a)) that has occurred, is ongoing, or is about to occur, and; (ii) You provide that information in a manner described in Section 21F(h)(1)(A) of the Exchange Act (15 U.S.C. 78u-6(h)(1)(A)). The anti-retaliation protections apply whether or not you satisfy the requirements, procedures and conditions to qualify for an award."

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PAYMENT OF AWARDS

§240.21F-3 (a) states "Commission actions: Subject to the eligibility requirements described in §§240.21F-2, 240.21F-8, and 240.21F-16 of this chapter, the Commission will pay an award or awards to one or more whistleblowers who:

(1) Voluntarily provide the Commission

(2) With original information

(3) That leads to the successful enforcement by the Commission of a federal court or administrative action

(4) In which the Commission obtains monetary sanctions totaling more than $1,000,000"

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RELATED ACTIONS

§240.21F-3 (b) states "Related actions: The Commission will also pay an award based on amounts collected in certain related actions. (1) A related action is a judicial or administrative action that is brought by:

(i) The Attorney General of the United States;

(ii) An appropriate regulatory authority; (iii) A self-regulatory organization; or (iv) A state attorney general in a criminal case, and is based on the same original information that the whistleblower voluntarily provided to the Commission, and that led the Commission to obtain monetary sanctions totaling more than $1,000,000."

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VOLUNTARY SUBMISSION OF INFORMATION

§240.21F-4 (a) states “Voluntary submission of information. (1) Your submission of information is made voluntarily within the meaning of §§ 240.21F-1 through 240.21F-17 of this chapter if you provide your submission before a request, inquiry, or demand that relates to the subject matter of your submission is directed to you or anyone representing you (such as an attorney):

(i) By the Commission;

(ii) In connection with an investigation, inspection, or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or

(iii) In connection with an investigation by the Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority.”

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ORIGINAL INFORMATION

§240.21F-4 (b) states "Original information. (1) In order for your whistleblower submission to be considered original information, it must be:
(i) Derived from your independent knowledge or independent analysis;
(ii) Not already known to the Commission from any other source, unless you are the original source of the information;
(iii) Not exclusively derived from an allegation made in a judicial or administrative hearing, in a governmental report, hearing, audit, or investigation, or from the news media, unless you are a source of the information; and
(iv) Provided to the Commission for the first time after July 21, 2010 (the date of enactment of the Dodd-Frank Wall Street Reform and Consumer Protection Act)."

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EXCEPTIONS

§240.21F-4 (b)(4) states “The Commission will not consider information to be derived from your independent knowledge or independent analysis in any of the following circumstances:

(i) If you obtained the information through a communication that was subject to the attorney-client privilege, unless disclosure of that information would otherwise be permitted by an attorney pursuant to § 205.3(d)(2) of this chapter, the applicable state attorney conduct rules, or otherwise;

(ii) If you obtained the information in connection with the legal representation of a client on whose behalf you or your employer or firm are providing services, and you seek to use the information to make a whistleblower submission for your own benefit, unless disclosure would otherwise be permitted by an attorney pursuant to § 205.3(d)(2) of this chapter, the applicable state attorney conduct rules, or otherwise;"

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EXCEPTIONS CONTINUED

§240.21F-4 (b)(4) (iii) states "In circumstances not covered by paragraphs (b)(4)(i) or (b)(4)(ii) of this section, if you obtained the information because you were:

(A) An officer, director, trustee, or partner of an entity and another person informed you of allegations of misconduct, or you learned the information in connection with the entity's processes for identifying, reporting, and addressing possible violations of law;

(B) An employee whose principal duties involve compliance or internal audit responsibilities, or you were employed by or otherwise associated with a firm retained to perform compliance or internal audit functions for an entity;

(C) Employed by or otherwise associated with a firm retained to conduct an inquiry or investigation into possible violations of law; or

(D) An employee of, or other person associated with, a public accounting firm, if you obtained the information through the performance of an engagement required of an independent public accountant under the federal securities laws (other than an audit subject to §240.21F-8(c)(4) of this chapter), and that information related to a violation by the engagement client or the client's directors, officers or other employees."

EXCEPTIONS TO THE EXCEPTIONS

§240.21F-4 (b)(4)(v) states “Exceptions. Paragraph (b)(4)(iii) of this section shall not apply if:

(A) You have a reasonable basis to believe that disclosure of the information to the Commission is necessary to prevent the relevant entity from engaging in conduct that is likely to cause substantial injury to the financial interest or property of the entity or investors;

(B) You have a reasonable basis to believe that the relevant entity is engaging in conduct that will impede an investigation of the misconduct; or

(C) At least 120 days have elapsed since you provided the information to the relevant entity’s audit committee, chief legal officer, chief compliance officer (or their equivalents), or your supervisor, or since you received the information, if you received it under circumstances indicating that the entity’s audit committee, chief legal officer, chief compliance officer (or their equivalents), or your supervisor was already aware of the information."

AMOUNT OF AWARD

§240.21F-5 states "(a) The determination of the amount of an award is in the discretion of the Commission. (b) If all of the conditions are met for a whistleblower award in connection with a Commission action or a related action, the Commission will then decide the percentage amount of the award applying the criteria set forth in § 240.21F-6 of this chapter and pursuant to the procedures set forth in §§ 240.21F-10 and 240.21F-11 of this chapter. The amount will be at least 10 percent and no more than 30 percent of the monetary sanctions that the Commission and the other authorities are able to collect. The percentage awarded in connection with a Commission action may differ from the percentage awarded in connection with a related action. (c) If the Commission makes awards to more than one whistleblower in connection with the same action or related action, the Commission will determine an individual percentage award for each whistleblower, but in no event will the total amount awarded to all whistleblowers in the aggregate be less than 10 percent or greater than 30 percent of the amount the Commission or the other authorities collect."

CONFIDENTIALITY

§240.21F-7 states "(a) Section 21F(h)(2) of the Exchange Act (15 U.S.C. 78u-6(h)(2)) requires that the Commission not disclose information that could reasonably be expected to reveal the identity of a whistleblower, except that the Commission may disclose such information in the following circumstances:

(1) When disclosure is required to a defendant or respondent in connection with a federal court or administrative action that the Commission files or in another public action or proceeding that is filed by an authority to which we provide the information, as described below;

(2)When the Commission determines that it is necessary to accomplish the purposes of the Exchange Act (15 U.S.C. 78a) and to protect investors, it may provide your information to the Department of Justice, an appropriate regulatory authority, a self regulatory organization, a state attorney general in connection with a criminal investigation, any appropriate state regulatory authority, the Public Company Accounting Oversight Board, or foreign securities and law enforcement authorities. Each of these entities other than foreign securities and law enforcement authorities is subject to the confidentiality requirements set forth in Section 21F(h) of the Exchange Act (15 U.S.C. 78u-6(h)). The Commission will determine what assurances of confidentiality it deems appropriate in providing such information to foreign securities and law enforcement authorities."

CONFIDENTIALITY-IDENTITY VERIFICATION

§240.21F-7 (b) states "You may submit information to the Commission anonymously. If you do so, however, you must also do the following:

(1) You must have an attorney represent you in connection with both your submission of information and your claim for an award, and your attorney's name and contact information must be provided to the Commission at the time you submit your information;

(2) You and your attorney must follow the procedures set forth in § 240.21F-9 of this chapter for submitting original information anonymously; and

(3) Before the Commission will pay any award to you, you must disclose your identity to the Commission and your identity must be verified by the Commission as set forth in § 240.21F-10 of this chapter."

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NO AMNESTY

§240.21F-15 states “The Securities Whistleblower Incentives and Protection provisions do not provide amnesty to individuals who provide information to the Commission. The fact that you may become a whistleblower and assist in Commission investigations and enforcement actions does not preclude the Commission from bringing an action against you based upon your own conduct in connection with violations of the federal securities laws. If such an action is determined to be appropriate, however, the Commission will take your cooperation into consideration in accordance with its Policy Statement Concerning Cooperation by Individuals in Investigations and Related Enforcement Actions (17 CFR § 202.12).”

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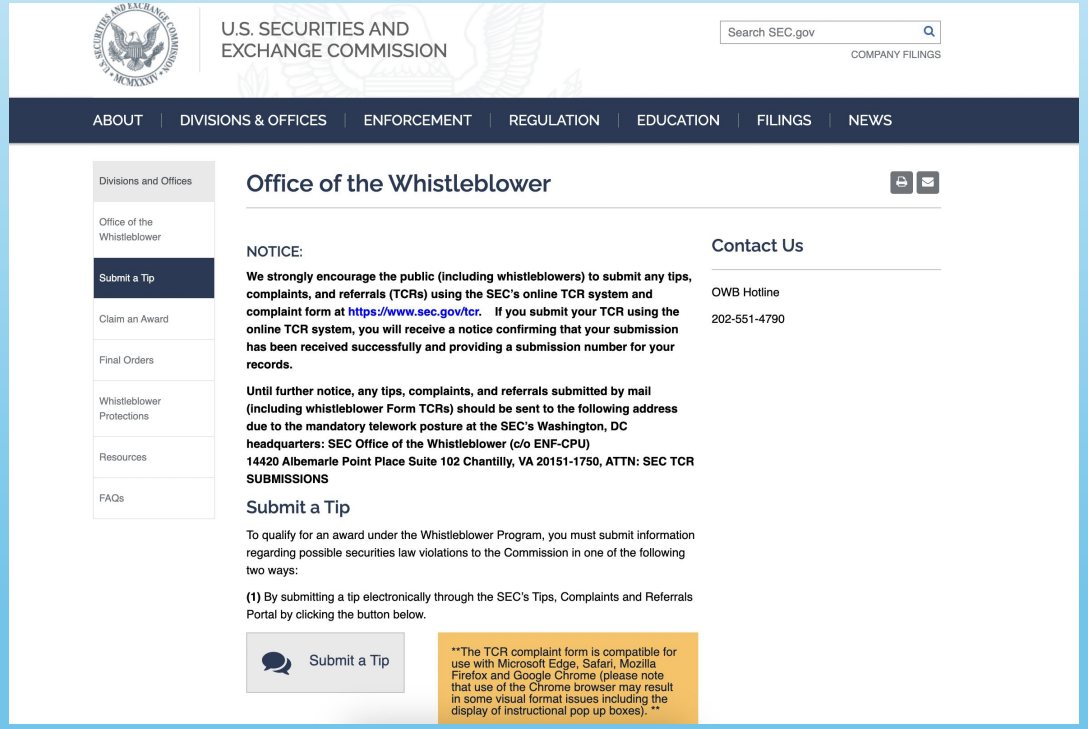

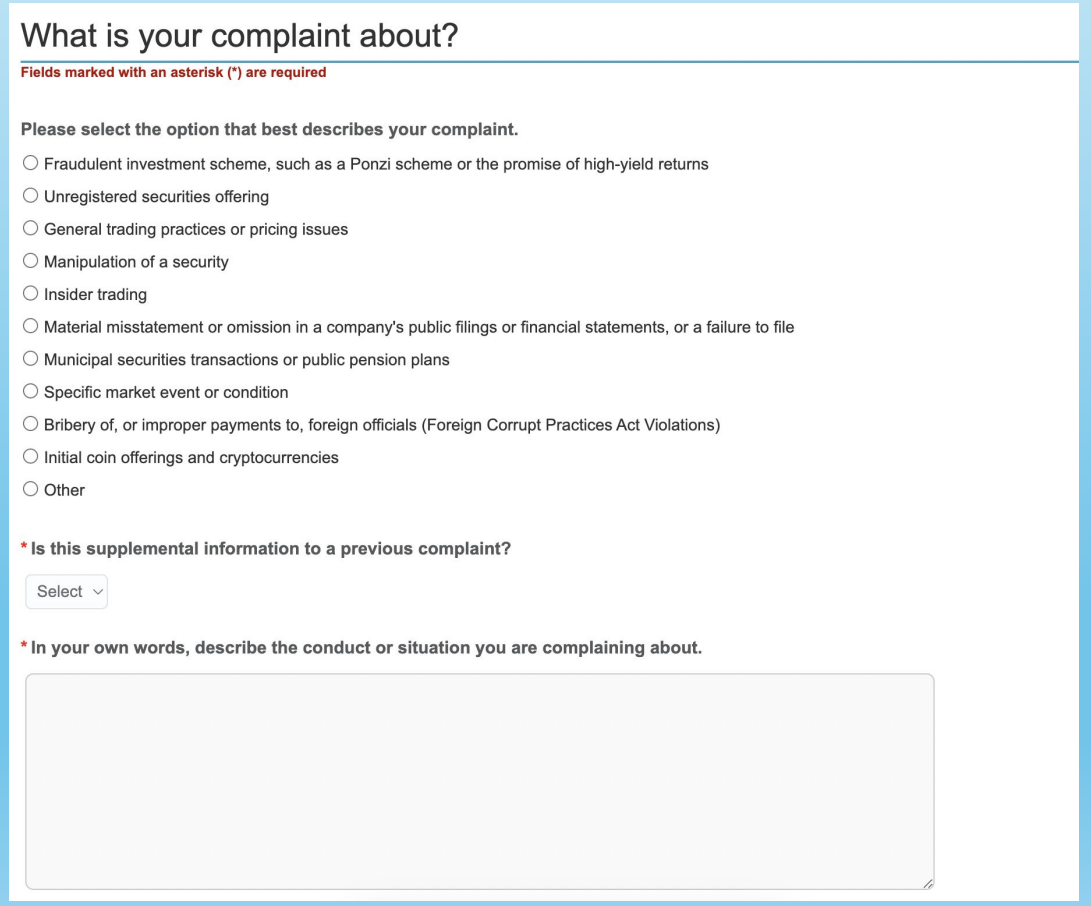

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When did you become aware of the conduct? (m/d/yyyy)

m/d/yyyy

When did the conduct begin? (m/d/yyyy)

m/d/yyyy

Is the conduct ongoing?

○ Yes ○ No ○ Unknown

Has the individual or firm acknowledged the conduct?

○ Yes ○ No ○ Unknown

How did you learn about the conduct? You may select more than one answer.

- ☐ Account statements
- ☐ Broker-dealer records
- ☐ Conversations
- ☐ Internal business documents
- ☐ Publicly available information
- ☐ SEC filings
- ☐ Social media (e.g., Facebook, Twitter, blogs, chat rooms, and electronic communities of interest)
- ☐ Stock tip sheet or newsletter

Have you taken any action regarding your complaint? You may select more than one answer.

Who are you complaining about?

Fields marked with an asterisk (*) are required

Instructions

Please provide information about each person or firm you are complaining about. The following information is required:

If you are complaining about a "Person," you must provide their first and last names. If you do not know one or both of these names, you may use the person's social media account(s) as their first and/or last names instead.

If you are complaining about a "Firm," you must provide the firm's name. If you do not know the firm's name, you may use the firm's website instead.

If your complaint involves only one person or one firm, click **"Next"** at the bottom of the page after entering your information to go to the next step. If your complaint involves more than one person or firm, click **"Add Another Person or Firm."**

* **Are you complaining about a person or a firm?**

○ Person ○ Firm

Street Address

Address (Continued)

Zip / Postal Code

City

State / Province

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Which investment products are involved?

Instructions

From the list below, please select the product involved in your complaint. If you know the ticker symbol or the name of the product, enter it in the spaces provided. After you provide your information, click **"Next"**.

Select the type of product involved in your complaint.

- ○ Annuities and insurance products
- ○ Banking and consumer finance products
- ○ Commodities
- ○ Debt securities (e.g., corporate bonds, municipal bonds)
- ○ Derivatives (e.g., futures, options, swaps)
- ○ Equities (e.g., common stock, preferred stock)
- ○ Funds (e.g., ETFs, mutual funds, private equity funds, hedge funds)
- ○ Real Estate
- ○ Retirement accounts and products
- ○ Other

Enter the ticker symbol, if known.

Enter the product name(s)

About you

Fields marked with an asterisk (*) are required

Instructions

The next question asks you whether you are filing this tip under the SEC's Whistleblower Program. Under the SEC's Whistleblower Program:

- **You may be entitled to receive a whistleblower award. The SEC makes monetary awards to eligible individuals who voluntarily provide original information that leads to successful SEC enforcement actions resulting in monetary sanctions over $1 million and successful related actions. Amounts awarded are between 10-30% of amounts collected in the action.**
- **You are entitled to enhanced confidentiality protections. Although the SEC treats all tips, complaints and referrals as confidential and non-public (and does not disclose such information to third parties, except in limited circumstances authorized by statute, rule, or other provisions of law), the SEC's Whistleblower Program provides additional confidentiality protections, consistent with the limitations and exceptions on disclosure of information that could reasonably be expected to reveal the identity of a whistleblower set forth in Section 21F(h)(2) of the Securities Exchange Act of 1934 and Rule 21F-7 of the SEC's Whistleblower Rules.**

You must indicate "yes" to the next question if you wish to receive the enhanced confidentiality protections or to be eligible to receive a whistleblower award.

*** Are you filing this tip under the SEC's whistleblower program?**

Select

When you are finished, click **"Next"**. You will then be able to upload documents and complete the form.

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TYPES OF WHISTLEBLOWING COMPLAINTS

- Fraud
- Embezzlement
- Bribery
- Insider Trading
- False Marketing
- Money Laundering
- Foreign Corrupt Practices

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FOREIGN CORRUPTION

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Foreign Corrupt Practices Act







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FOREIGN WHISTLEBLOWERS

***Morrison v. National Australia Bank Ltd* 561 U.S. 247 (2010)** states "Section 10(b) reaches the use of a manipulative or deceptive device or contrivance only in connection with the purchase or sale of a security listed on an American stock exchange, and the purchase or sale of any other security in the United States. This case involves no securities listed on a domestic exchange, and all aspects of the purchases complained of by those petitioners who still have live claims occurred outside the United States. Petitioners have therefore failed to state a claim on which relief can be granted. We affirm the dismissal of petitioners' complaint on this ground.

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2020 Enforcement Actions – Goldman Sachs



Goldman Sachs Charged in Foreign Bribery Case and Agrees to Pay Over $2.9 Billion

Thursday, October 22, 2020

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2020 Enforcement Actions - Herbalife



Press Release

SEC Charges Herbalife With FCPA Violations

Herbalife Will Pay More Than $123 Million to Settle With Government

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2020 Enforcement Actions - Novartis



PRESS RELEASE

Novartis AG and Subsidiaries to Pay $345 Million to Resolve Foreign Corrupt Practices Act Cases

Thursday, June 25, 2020

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For Immediate Release

U.S. Attorney's Office, District of New Jersey

NEWARK, N.J. – Switzerland-based global pharmaceutical company Novartis AG and a current and former subsidiary will pay $345 million in criminal and regulatory penalties to resolve violations of the Foreign Corrupt Practices Act (FCPA), U.S. Attorney Craig Carpenito, Assistant Attorney General Brian A. Benczkowski of the Justice Department's Criminal Division, and FBI Acting Special Agent in Charge Douglas Korneski, Newark Field Office, announced today.

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2021 Enforcement Actions – Credit Suisse



Credit Suisse to Pay Nearly $475 Million to U.S. and U.K. Authorities to Resolve Charges in Connection with Mozambican Bond Offerings

VTB Capital Also Agrees to Settlement with SEC for Role in Misleading Investors

FOR IMMEDIATE RELEASE
2021-213

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2021 Enforcement Actions – Deutche Bank



Deutsche Bank Agrees to Pay over $130 Million to Resolve Foreign Corrupt Practices Act and Fraud Case

Friday, January 8, 2021

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For Immediate Release

Office of Public Affairs

Deutsche Bank Aktiengesellschaft (Deutsche Bank or the Company) has agreed to pay more than $130 million to resolve the government's investigation into violations of the Foreign Corrupt Practices Act (FCPA) and a separate investigation into a commodities fraud scheme.

The resolution includes criminal penalties of $85,186,206, criminal disgorgement of $681,480, victim compensation payments of $1,223,738, and $43,329,622 to be paid to the U.S. Securities & Exchange Commission in a coordinated resolution.

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2021 Enforcement Actions – Amec Foster Wheeler



SEC Charges Amec Foster Wheeler Limited With FCPA Violations Related To Brazilian Bribery Scheme

FOR IMMEDIATE RELEASE
2021-112

Washington D.C., June 25, 2021 — The Securities and Exchange Commission today announced charges against Amec Foster Wheeler Limited (Foster Wheeler) for violations of the Foreign Corrupt Practices Act (FCPA) arising out of a bribery scheme that took place in Brazil. As part of coordinated resolutions with the SEC, the U.S. Department of Justice, the Brazil Controladoria-General da Uniâo (CGU)/Advocacia-Geral da Uniâo (AGU) and the Ministério Publico Federal (MPF), and the United Kingdom Serious Fraud Office (SFO), the company has agreed to pay more than $43 million related to this scheme, including more than $10.1 million to settle the SEC's charges.

2021 Enforcement Actions – WPP



SEC Charges World's Largest Advertising Group with FCPA Violations

FOR IMMEDIATE RELEASE

2021-191

Washington D.C., Sept. 24, 2021 — The Securities and Exchange Commission today announced that London-based WPP plc, the world's largest advertising group, has agreed to pay more than $19 million to resolve charges that it violated the anti-bribery, books and records, and internal accounting controls provisions of the Foreign Corrupt Practices Act (FCPA).

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2022 Enforcement Actions – GOL Intelligent Airlines



PRESS RELEASE

GOL Linhas Aéreas Inteligentes S.A. Will Pay Over $41 Million in Resolution of Foreign Bribery Investigations in the United States and Brazil

Thursday, September 15, 2022

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For Immediate Release

Office of Public Affairs

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2022 Enforcement Actions - Honeywell



PRESS RELEASE

Honeywell UOP to Pay Over $160 Million to Resolve Foreign Bribery Investigations in U.S. and Brazil

Monday, December 19, 2022

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For Immediate Release

Office of Public Affairs

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2022 Enforcement Actions – ABB



ABB Agrees to Pay Over $315 Million to Resolve Coordinated Global Foreign Bribery Case

Friday, December 2, 2022

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For Immediate Release

Office of Public Affairs

ABB Subsidiaries in Switzerland and South Africa plead guilty to bribery conspiracy

ABB Ltd. (ABB), a Swiss-based global technology company listed on the New York Stock Exchange with core businesses focused on electrification, automation, motion, and robotics has agreed to pay more than $315 million to resolve an investigation into violations of the Foreign Corrupt Practices Act (FCPA) stemming from the bribery of a high-ranking official at South Africa's state-owned energy company.

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2022 Enforcement Actions - Tenaris



SEC Charges Global Steel Pipe Manufacturer with Violating Foreign Corrupt Practices Act

Tenaris to pay $78 million to settle charges related to Brazilian bribery scheme

FOR IMMEDIATE RELEASE
2022-98

Washington D.C., June 2, 2022 — The Securities and Exchange Commission today announced that Tenaris, a Luxembourg-based global manufacturer and supplier of steel pipe products, will pay more than $78 million to resolve charges that it violated the Foreign Corrupt Practices Act (FCPA) in connection with a bribery scheme involving its Brazilian subsidiary.

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2022 Enforcement Actions - Oracle



SEC Charges Oracle a Second Time for Violations of the Foreign Corrupt Practices Act

Company to Pay $23 Million to Settle Charges

FOR IMMEDIATE RELEASE
2022-173

Washington D.C., Sept. 27, 2022 — The Securities and Exchange Commission announced settled charges requiring Oracle Corporation to pay more than $23 million to resolve charges that it violated provisions of the Foreign Corrupt Practices Act (FCPA) when subsidiaries in Turkey, the United Arab Emirates (UAE), and India created and used slush funds to bribe foreign officials in return for business between 2016 and 2019.

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2023 Enforcement Actions – Albemarle Corporation

Albemarle

PRESS RELEASE

Honeywell UOP to Pay Over $160 Million to Resolve Foreign Bribery Investigations in U.S. and Brazil

Monday, December 19, 2022

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For Immediate Release

Office of Public Affairs

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2023 Enforcement Actions – Gupo Aval



Colombian Conglomerate Grupo Aval and Its Bank Subsidiary to Pay $40 Million to Settle FCPA Violations

FOR IMMEDIATE RELEASE
2023-151

Washington D.C., Aug. 10, 2023 — The Securities and Exchange Commission today charged Colombian conglomerate Grupo Aval Acciones y Valores S.A., aka Grupo Aval S.A., and its bank subsidiary, Corporación Financiera Colombiana S.A. (Corficolombiana), with violating the Foreign Corrupt Practices Act (FCPA). Grupo Aval, whose shares are traded on the New York Stock Exchange, agreed to pay $40 million to settle the SEC charges.

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2023 Enforcement Actions – Clean Channel Outdoor Holdings



SEC Charges Clear Channel Outdoor with FCPA Violations Relating to China Subsidiary

FOR IMMEDIATE RELEASE
2023-206

Washington D.C., Sept. 28, 2023 — The Securities and Exchange Commission today announced that Clear Channel Outdoor Holdings Inc. agreed to pay more than $26 million to resolve charges that it bribed Chinese government officials to obtain outdoor advertising contracts in violation of the Foreign Corrupt Practices Act (FCPA).

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2023 Enforcement Actions – Rio Tinto

Rio Tinto

SEC Charges Rio Tinto plc with Bribery Controls Failures

FOR IMMEDIATE RELEASE
2023-46

Washington D.C., March 6, 2023 — The Securities and Exchange Commission today announced charges against global mining and metals company, Rio Tinto plc, for violations of the Foreign Corrupt Practices Act (FCPA) arising out of a bribery scheme involving a consultant in Guinea. The company has agreed to pay a $15 million civil penalty to settle the SEC's charges.

Related Materials

- SEC Order

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2023 Enforcement Actions – Koninklijke Philips



Press Release

Dutch Medical Supplier Philips to Pay More Than $62 Million to Settle FCPA Charges

FOR IMMEDIATE RELEASE
2023-92

Washington D.C., May 11, 2023 — The Securities and Exchange Commission today announced that Amsterdam-based Koninklijke Philips N.V. will pay more than $62 million to resolve charges that it violated the Foreign Corrupt Practices Act (FCPA) with respect to conduct related to its sales of medical diagnostic equipment in China.

Related Materials

- SEC Order

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2024 Enforcement Actions – SAP SE



PRESS RELEASE

SAP to Pay Over $220M to Resolve Foreign Bribery Investigations

Wednesday, January 10, 2024

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For Immediate Release

Office of Public Affairs

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Total Enforcement Action Payments:

OVER $3 BILLION

…just from our examples

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HOW TO PREPARE A SUCCESSFUL TCR

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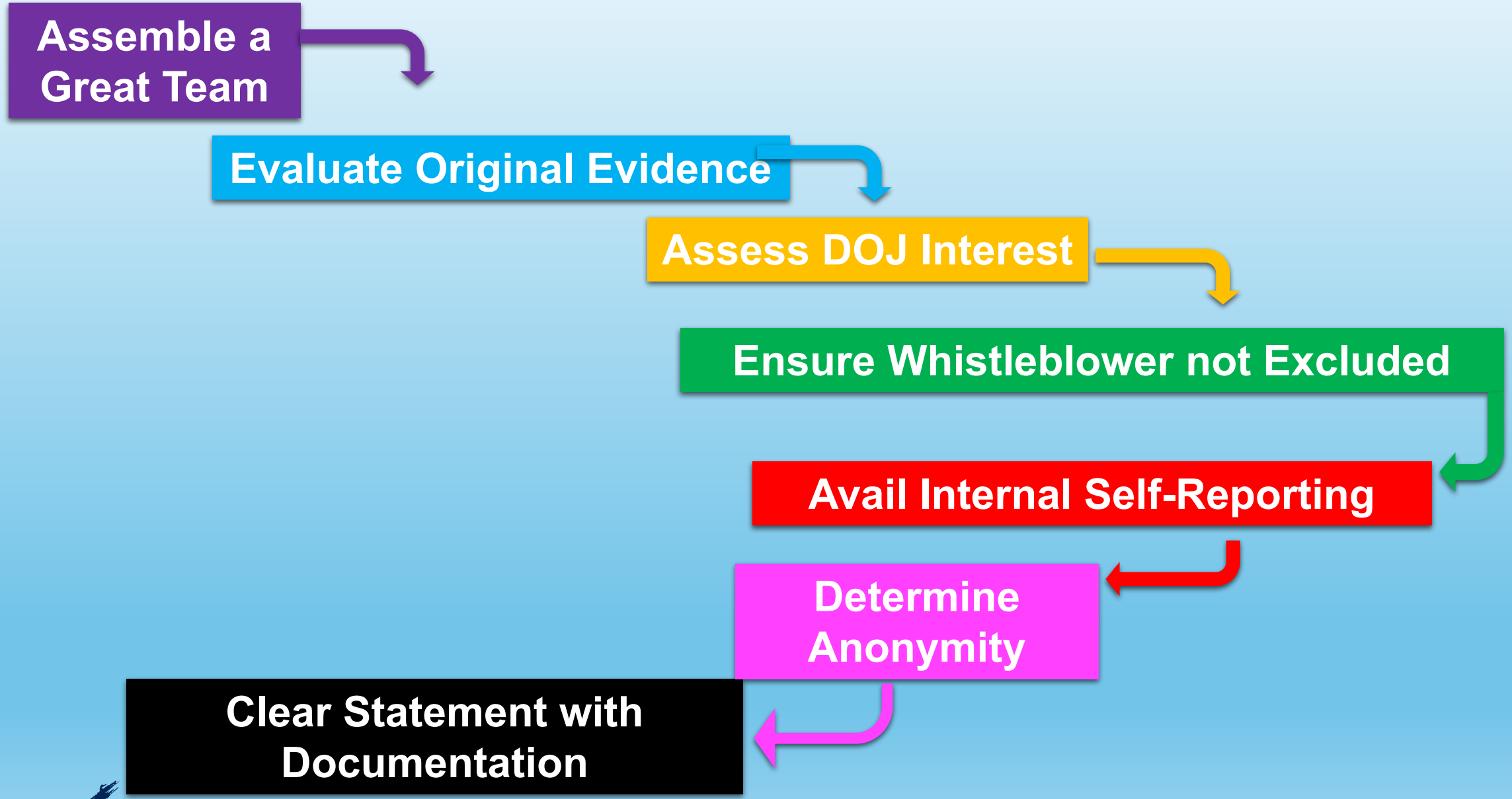

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HOW TO GET PAID

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TIME LIMIT

§240.21F-10 states “(b) To file a claim for a whistleblower award, you must file Form WB-APP, Application for Award for Original Information Provided Pursuant to Section 21F of the Securities Exchange Act of 1934 (referenced in § 249.1801 of this chapter). You must sign this form as the claimant and submit it to the Office of the Whistleblower by mail or fax. All claim forms, including any attachments, must be received by the Office of the Whistleblower within ninety (90) calendar days of the date of the Notice of Covered Action in order to be considered for an award. (c) If you provided your original information to the Commission anonymously, you must disclose your identity on the Form WB-APP (referenced in § 249.1801 of this chapter), and your identity must be verified in a form and manner that is acceptable to the Office of the Whistleblower prior to the payment of any award."

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SEC Nonpublic Information –

OMB APPROVAL	
OMB Number	3235-0686
Expires	June 30, 2024
Estimated average burden hours per response	2

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM WB-APP

APPLICATION FOR AWARD FOR ORIGINAL INFORMATION SUBMITTED PURSUANT TO SECTION 21F OF THE SECURITIES EXCHANGE ACT OF 1934

A. APPLICANT'S INFORMATION (REQUIRED FOR ALL SUBMISSIONS)

1. Last Name _____ First _____ M.I. _____ Country _____

2. Street Address _____ Apartment/ Unit # _____

City _____ State/ Province _____ ZIP Code _____ Alt. Phone _____

3. Primary Phone _____ E-mail Address _____

B. ATTORNEY'S INFORMATION (IF APPLICABLE – SEE INSTRUCTIONS)

1. Attorney's Name _____ Country _____

2. Firm Name _____

3. Street Address _____

City _____ State/ Province _____ ZIP Code _____ Fax _____

4. Primary Phone _____ E-mail Address _____

C. TIP/COMPLAINT DETAILS

1. Manner in which original information was submitted to SEC SEC website ☐ Mail ☐ Fax ☐ Other ☐

2a. Tip, Complaint or Referral number _____ 2b. Date TCR referred to in 2a submitted to SEC _____

2c. Subject(s) of the Tip, Complaint or Referral: _____

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D. NOTICE OF COVERED ACTION (https://www.sec.gov/whistleblower/claim-award)

1. Date of Notice of Covered Action to which claim relates _____ 2. Notice Number _____

3a. Case Name _____ 3b. Case Number _____

E. CLAIMS PERTAINING TO RELATED ACTIONS

A "Related Action" may include certain judicial or administrative actions brought by an authority **other than the SEC**.

1. Name of agency or organization to which you provided your information _____

2. Name and contact information for point of contact at agency or organization, if known _____

3a. Date you provided your information _____ 3b. Date action filed by agency/organization _____

4a. Case Name _____ 4b. Case number _____

F. ELIGIBILITY REQUIREMENTS AND OTHER INFORMATION

1. Are you, or were you at the time you acquired the original information you submitted to us, a member, officer or employee of the Department of Justice, the Securities and Exchange Commission ("SEC" or "Commission"), the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board?

YES ☐ NO ☐

2. Are you, or were you at the time you acquired the original information you submitted to us, a member, officer or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. §78c(a)(52))?

YES ☐ NO ☐

3. Did you obtain the information you are providing to us through the performance of an engagement required under the federal securities laws by an independent public accountant?

YES ☐ NO ☐

4. Did you provide the information identified in Section C above pursuant to a cooperation agreement with the SEC or another agency or organization?

YES ☐ NO ☐

5. Are you a spouse, parent, child, or sibling of a member or employee of the Commission, or do you reside in the same household as a member or employee of the Commission?

YES ☐ NO ☐

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6. Did you acquire the information you are providing to us from any records described in questions F1 through F5?

YES ☐ NO ☐

7. Did you provide the information identified in Section C above after you (or anyone representing you) received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC, (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by the Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?

YES ☐ NO ☐

8. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information upon which your application for an award is based?

YES ☐ NO ☐

9. If you answered "Yes" in response to any of the above eight questions, please provide a detailed response explaining your answer. Use additional sheets if necessary.

G. ENTITLEMENT TO AWARD

Explain the basis for your belief that you are entitled to an award in connection with your submission of information to us, or to another agency in a related action. Provide any additional information you think may be relevant in light of the criteria for determining the amount of an award set forth in Rule 21F-6 under the Securities Exchange Act of 1934. Include any supporting documents in your possession or control, and attach additional sheets, if necessary.

H. DECLARATION

I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

Signature _____ Date _____

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