

# Evaluating FCPA processes and controls

An evaluation of its compliance processes and controls helps a hospitality and leisure company identify potential FCPA risks.

## Client's challenge

A hospitality and leisure company wanted to assess the strength and proactiveness of its processes and controls surrounding to the Foreign Corrupt Processes Act (FCPA). The company asked PricewaterhouseCoopers (PwC) to conduct a thorough evaluation of their relevant controls and identify potential risks or gaps.

## PricewaterhouseCoopers' Advisory solution

PwC provided an in-depth evaluation of the company's FCPA processes and controls. The assessment process included conducting interviews throughout the company, analyzing and assessing its books and records compliance policies; and evaluating its compliance monitoring controls.

PwC identified several potential areas for enhancement and improvement, including:

- Compliance policies were not executed consistently across business units
- Expense reporting varied by region
- Commission Arrangements with agents were not evaluated by compliance officers
- Reputational Due Diligence s was not consistently conducted for high risk third parties

## Impact on client's business

Failure to comply with FCPA recommendations can expose companies to costly regulatory investigations, as well as fines, penalties and imprisonment of their personnel. PwC's assessment helped identify important process and control improvements to enhance the company's ability to comply with the FCPA.

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