

## Managing the General Counsel/Compliance Officer Relationship

By Michael W. Peregrine and Joshua T. Buchman, McDermott Will & Emery, Chicago, IL

**Creating—and preserving—an effective working relationship between the General Counsel (GC) and the Chief Compliance Officer (CCO) should be a key leadership priority for hospitals and health systems.** This is particularly the case given the new anti-fraud compliance challenges arising in a post-healthcare reform environment. While no applicable “best practices” exist, the federal government has provided enough guidance to inform leadership decisions on designing appropriate relationships. The ultimate goal is a conflict-free management structure that facilitates the board’s ability to exercise oversight of the organization’s legal/compliance profile. The failure to achieve such a structure may compromise the credibility of the compliance program and, potentially, result in increased organizational risk.

Given recent developments, *objective* structuring issues for organizational leadership include, but are not limited to, (a) whether the GC/CCO positions should be separated and held by different persons, or combined and held by the same person; (b) the specific job description for each position, noting the areas of appropriate overlap and avoiding “gaps” in coverage; (c) relevant reporting relationships to corporate officers and to the board; (d) preservation of the attorney-client privilege; (e) the impact of the Rules of Professional Responsibility; and (f) communication and coordination between the two positions.

Equally important are the more *subjective* structuring issues that may arise given the different “skill sets” required for the positions and the different roles they are expected to perform. These include intangible factors such as the interpersonal relationship between the General Counsel and the Compliance Officer—which should include both mutual personal respect, and respect for each other’s specific areas of responsibility. A cohesive GC/CCO relationship is a hallmark of the most effective health system compliance programs.

Leadership’s attention to these issues is made more important by emerging regulatory focus on the compliance implications of quality of care deficiencies, and government’s application of “responsible corporate officer” theories. How should the General Counsel and Compliance Officer respond to such concerns? Ultimately, it should be part of the governing board’s *Caremark*<sup>1</sup> responsibilities to assure that the GC/CCO relationship is properly structured and managed.

Topics for leadership consideration, and possible approaches, include the following:

### Core Duties

Any examination of the GC/CCO relationship should begin with a basic understanding of core duties and responsibilities attributed to the respective positions—and how they interface in connection with corporate compliance. Lack of clarity can be a recipe for disfunction.

*The General Counsel:* At its most basic level, the term “General Counsel” refers to the lawyer who has general supervisory responsibility for the legal affairs of the corporation.<sup>2</sup> In this role, the General Counsel provides legal advice to corporate officers, board members, and other organizational constituents.<sup>3</sup> The scope of this advice often includes internal topics such as corporate governance, and external topics such as corporate transactions, litigation/dispute resolution, and regulatory compliance.<sup>4</sup> The American Bar Association (ABA) believes the General Counsel should have *primary responsibility* [emphasis supplied] for assuring the implementation of an effective legal compliance system under the board’s oversight.<sup>5</sup> The General Counsel’s ethical responsibility is to the corporation, and not to constituents (e.g., officers, directors, other agents) with whom he/she may communicate in connection with representing the corporation.<sup>6</sup>

Since the Sarbanes-Oxley era, the General Counsel also has been regarded as the “guardian of the corporate reputation,” with an important role in promoting the appropriate “tone at the top”/corporate culture of integrity that is so critical to supporting rigorous legal compliance.<sup>7</sup> The General Counsel also is expected to share with its internal constituents the perspective of a counselor, providing advice based not solely on the “letter of the law” but also on ethical concerns and how particular corporate actions may be interpreted by third parties (e.g., public, media, regulators).<sup>8</sup> Implicit in this “guardian” role is the expectation that the General Counsel is well-positioned to “push back” on executive leadership in the context of controversial legal issues.<sup>9</sup> The General Counsel also is expected to serve as a “bridge” to the board on legal risk matters.<sup>10</sup>

*Compliance Officer:* The role of Compliance Officer is somewhat unique within a corporate organization. The Compliance Officer is perceived as a neutral finder of fact, expected to perform duties that transcend the practice of law, with specific responsibility for uncovering legal or ethical misconduct within the organization.<sup>11</sup> Consistent with the provisions of the Federal Sentencing Guidelines, the term “Compliance

Officer” generally refers to the corporate officer assigned overall responsibility for the organization’s compliance program.<sup>12</sup> The GC and CCO typically have complimentary skills. For example, Compliance Officers historically have been recognized for their technical expertise in revenue cycle issues, coding, billing and reimbursement, internal controls, marketing, and responding to governmental inquiries. The primary responsibilities of the hospital Compliance Officer were first formally described in the Department of Health and Human Services (HHS) Office of Inspector General’s (OIG’s) 1998 “Compliance Program Guidance for Hospitals.”<sup>13</sup> Additional refinement is contained in the 2004 OIG/AHLA publication, *An Integrated Approach to Corporate Compliance*:<sup>14</sup>

(1) developing and implementing policies, procedures, and practices; (2) overseeing and monitoring the implementation of the program; (3) updating and revising the program, as appropriate; (4) developing, coordinating, and participating in a multi-faceted training and education program; (5) coordinating internal audits; (6) reviewing, responding to, and investigating reports of non-compliance; (7) serving as a resource across the organization on substantive compliance questions and issues; and (8) reporting directly to the Board of Directors, CEO, and president on compliance matters. In that process, the Chief Compliance Officer is expected to have a broad knowledge of the organization and operational matters and an awareness of applicable laws and regulations. Similarly, few individuals in the organization have the breadth of interaction with individuals at all levels of the organization: board, management, employees, and third parties, including federal and state government representatives.

More recent emphasis has been placed on the CCO’s role as an “ombudsman,” monitoring the organization’s legal and ethical response to compliance issues as they arise.<sup>15</sup> At many organizations, this will include responsibility for applying the relevant Code of Conduct in addition to specific provisions of the compliance plan.

## Differences and Overlap

Given these core duties, it is critical for organizational leadership to appreciate that the roles of GC and CCO differ in many instances, yet overlap in others. Only with this understanding can leadership effectively oversee the legal and compliance functions.

The generally accepted distinction perceives the General Counsel as the “legal defender” of the company, with responsibility for avoiding or limiting legal risks. The Chief Compliance Officer, on the other hand, is perceived as responsible not only for preventing misconduct, but also for identifying any legal or ethical misconduct that may have occurred.<sup>16</sup> The government views the Compliance Officer and the General

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Counsel as serving the organization in fundamentally different ways. “[T]he lawyers tell you whether you can do something, and compliance tells you whether you should. We think upper management should hear both arguments.”<sup>17</sup> While not every General Counsel may agree with these perspectives, they represent to many observers the prevailing view.<sup>18</sup> Yet, they can be a source of intra-organizational tension if not properly managed by the board.

Indeed, the post-Sarbanes “corporate responsibility” environment has led to a substantial refinement of the roles and expectations of the General Counsel, particularly as they relate to matters of governance, ethics, compliance, and professional responsibility. Similarly, the increased anti-fraud enforcement environment in healthcare has significantly enhanced the importance and scope of responsibilities of the Compliance Officer. All of these developments have contributed significantly to the effectiveness of corporate compliance programs. They also have increased the potential for confusion and overlap between the roles of the GC and the CCO. This is particularly the case with respect to responsibility for responding to government investigations and for matters of organizational ethics, culture, and integrity; both officers have legitimate claims to responsibility for these tasks. Ultimately, it is the responsibility of the governing board to resolve the potential for confusion or tension. This can be achieved in part by (1) clarifying respective roles and job descriptions; (2) establishing consistent reporting relationships for the CCO and GC; and (3) implementing appropriate protocols by which the CCO and GC can communicate and coordinate in a legally appropriate manner, without doing harm to the independence of their respective positions.

## Separate Positions

Historically, many valid reasons have been advanced in support of combining the GC/CCO positions. These include the perception of substantial overlap between the responsibilities of the two positions; the desire to preserve the attorney/

client privilege for all legal and compliance matters; and economic efficiencies associated with limiting executive headcount. However, the government's preference has long been that the positions of Chief Compliance Officer and General Counsel be kept separate and staffed by different persons:

The OIG believes that there is some risk to establishing an independent compliance function if that function is subordina[te] to the hospital's [G]eneral [C]ounsel, or comptroller or similar hospital financial officer. Freestanding compliance functions help to ensure independent and objective legal reviews and financial analyses of the institution's compliance efforts and activities. By separating the compliance function from the key management positions of [G]eneral [C]ounsel or chief hospital financial officer (where the size and structure of the hospital make this a feasible option), a system of checks and balances is established to more effectively achieve the goals of the compliance program.<sup>19</sup>

The OIG's position is reminiscent of Senator Charles Grassley's (R-IA) famous observation about the conflicts of interest he perceived as inherent when the Compliance Officer and General Counsel positions are held by the same person:

Apparently, neither [name of company] nor [its General Counsel] saw any conflict of interest in her wearing two hats . . . General Counsel and Compliance Officer. As General Counsel . . . [she] zealously defended [the company] against claims of ethical and legal non-compliance . . . while as Chief Compliance Officer, she supposedly ensured compliance by [the company's] officers, directors and employees. It doesn't take a pig farmer from Iowa to smell the stench of conflict in that arrangement.<sup>20</sup>

This "position separation" perspective also is reflected in a series of recent HHS OIG Corporate Integrity Agreements with large health sector companies.<sup>21</sup> In these and similar matters, the company under review separated its General Counsel and Compliance Officer positions in response to government emphasis on removing the potential for conflict of interest from the compliance process.

Note also that in its proposed Medicare accountable care organization (ACO) regulations, the Centers for Medicare and Medicaid Services (CMS) requires that the ACO's Chief Compliance Officer be a person other than its legal counsel. This presages the position CMS may take when it promulgates provider compliance plan "core elements" as required by Section 6401 of the Patient Protection and Affordable Care Act. A related issue arises in the multi-hospital health system context. The typical "parent/subsidiary" corporate structure locates key system executives (e.g., the GC and the CCO) as employees of the "parent" or "holding company" so they can

better serve the needs of the entire system. Yet, the government historically has encouraged a dual level of compliance management, i.e., "coordination with each hospital owned [or controlled] by the corporation or foundation through the . . . headquarter's [sic] compliance officer, communicating with parallel positions in each facility, or regional officer, as appropriate."<sup>22</sup>

Presumably, the job responsibilities of the "system" and "operating level" Compliance Officers are structured in a complimentary manner, to enhance reporting and reduce the potential for administrative inefficiency and overlap. Yet, an open issue is whether the position of "operating level" Compliance Officer may be combined with that of the General Counsel or other legal officer serving that affiliate entity. The government has not, to our knowledge, formally addressed the issue. It would seem that the equities of the "economies"/reduced headcount argument might be persuasive at this level . . . why require separation of the GC/CCO positions at the operating level when adequate separation and related controls are in place at the "headquarters company" level? This would particularly be the case if the operating company GC/CCO was required to report to both the parent company GC and CCO.

The government also has been sensitive to situations (e.g., smaller, rural, or financially distressed hospitals) where economic realities require the CCO responsibilities to be assumed by an officer with other significant responsibilities.<sup>23</sup> It is also aware that some hospitals use economic and efficiency issues as the basis for combining the CCO and GC positions.<sup>24</sup>

Organizations that maintain a combined GC/CCO position should have a thoughtful board-level discussion of the related compliance and governance issues. Is the practice illegal? No. Is it a compliance risk? *Maybe*—it could create a negative presumption by regulators, although "work-arounds" may mitigate some concerns. Does it make sense to change? *Yes*—absent financial considerations, "position separation" is clearly the more accepted practice in the current environment.

## Reporting Relationships

Where the GC/CCO positions are held by separate individuals, a critical compliance management concern is the creation of appropriate access, and *vertical* reporting relationships, to both executive management and to the board.

HHS OIG's Compliance Guidelines emphasize the importance of providing the CCO with direct access to the governing body, the President/Chief Executive Officer (CEO), all senior management, and legal counsel.<sup>25</sup> Consistent with that view, the government's long-held position is that the Compliance Officer's reporting relationship to the board should be unrestricted and without "buffer."<sup>26</sup> The expectation is that the board should receive unfiltered advice from the Compliance Officer, without interference or interpretation by superior officers. The government has repeatedly expressed concern with the General Counsel serving as the Compli-

ance Officer's "direct report"; (e.g., the ability to review or edit reports prepared by (or otherwise influence) the Compliance Officer).<sup>27</sup> Hence, an arrangement whereby the Compliance Officer reports to the General Counsel would likely be considered problematic by the government. Given such a regulatory "red flag" status, a "Compliance Officer-to-General Counsel" reporting relationship is likely to present an unfavorable perception of compliance plan effectiveness.

Here, the government's view is consistent with the 2010 amendments to the Sentencing Guidelines that similarly call for the board to assure a "direct reporting relationship" between the Compliance Officer and the board.<sup>28</sup> The Guidelines define this as providing the Compliance Officer the "express authority to communicate personally to the governing authority promptly" on compliance issues including but not limited to the ability to report at least annually on the state of the compliance program.<sup>29</sup>

This dual executive management/board reporting relationship is consistent with established "best practices" and professional responsibility rules for the General Counsel.<sup>30</sup> It may thus be appropriate to model the CCO's executive management reporting relationship in a manner consistent with established best practices for the General Counsel. That approach is based on the premise that the proper reporting relationship should be consistent with the officer's senior status within the corporation. Accordingly, best practice for the General Counsel is a management reporting relationship to one of the highest ranking company executives, either the CEO or the officer carrying out the day-to-day duties of a CEO. This could be the Chief Operating Officer, as long as the General Counsel has ready and unrestricted access to the CEO and the legal department is perceived as operating at an appropriately senior level within organizational hierarchy. These best practices recommend *against* the General Counsel reporting to the Chief Financial Officer due to their overlapping roles with respect to business and transactional matters, financial reporting, and disclosure.

Following such an approach, it is plausible for both the General Counsel and the Chief Compliance Officer to report to the same member of the senior leadership team *while maintaining parallel reporting relationships* to the governing board or a committee thereof (e.g., audit or compliance).

A related component to the reporting relationship concern is establishing a "peer" relationship between the GC and CCO, both formally and informally. Thus, assuming the positions are separated, an important compliance management issue is the appropriate positioning of the General Counsel and the Compliance Officer within the executive hierarchy. Commentary, best practices, regulations, and the Federal Sentencing Guidelines are consistent on this point with respect to both the General Counsel and the Chief Compliance Officer. To be effective, both the GC and the CCO must be perceived as senior, influential, and respected officers of the corporation

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and members of its management team.<sup>31</sup> It is not necessary that both officers hold the same title (e.g., Vice President/Senior Vice President), as it is conceivable that differences in education, training, scope of responsibilities, and length of service may provide a legitimate basis for a distinction between the assigned titles. Such differences do not create unrestricted license, however. A material gap between the designated title for either position and the operational/financial sophistication of the organization may call into question the depth of the organization's commitment to an effective system of legal/compliance controls.

### Communication Protocol

The government's prejudice against a Compliance Officer-to-General Counsel reporting relationship creates a significant barrier to the organization's ability to effectively coordinate its legal and compliance functions.<sup>32</sup> It is thus incumbent on corporate leadership (with specific input from the GC and CCO) to develop a communication protocol that supports board oversight of legal and compliance matters while respecting the government's concerns about transparency and conflict of interest.

No guidance of consequence has been provided by the government on this issue. Hospitals and health systems are thus "left to their own devices" to develop an appropriate coordination protocol. Experience suggests, however, that any such protocol should acknowledge two key government concerns:

- (1) That Compliance Officers be completely independent; free to perform their duties in the interest of promoting compliant behavior (as opposed to avoiding legal liability, which the government perceives as the General Counsel's primary concern); and
- (2) That not every action by the Compliance Officer be cloaked in the attorney/client privilege—a potential threat to transparency that the government believes is exacerbated by having one person perform both functions, or where the Compliance Officer reports to the General Counsel.

# Analysis

## The government's prejudice against a Compliance Officer-to-General Counsel reporting relationship creates a significant barrier to the organization's ability to effectively coordinate its legal and compliance functions.


Accordingly, key elements of the communication protocol should include the following topics:

- » Coordination of activities as necessary (including regular meetings) to advise the board on the corporation's legal and compliance profiles;
- » Coordination (as appropriate) of respective presentations of the GC and CCO to the board and key committees to assure consistency and to avoid duplicate presentations;
- » No restrictions on the CCO's ability to interact with government regulators;
- » Authorization of the CCO to engage outside counsel with the understanding that the GC is to be involved (subject to conflict) with the scope and activities of such outside counsel and shall be provided with copies of all related legal advice;
- » Coordination between the GC and CCO of all internal reviews and investigations commenced in response to regulatory or ethical concerns; and
- » Shared GC/CCO responsibility for proposing and implementing revisions to the organization's compliance plan.

Appropriate assertion of the attorney/client privilege should be a key aspect of the communication protocol. The focus should not be on asserting a "blanket" privilege over all compliance matters. Rather, the CCO and GC should carefully document those communications they intend to come within the scope of the privilege (i.e., communication between client and lawyer for the purpose of seeking or giving legal advice). Some of these communications will be easy to identify, e.g., communication about litigation or responding to a government investigation. Other such communication will fall into a "grey area." Communication for which it may be more difficult to assert the privilege include those between the CCO and the GC about matters that do not relate to an identified legal exposure (e.g., about the general state of the compliance program, or updates thereto).

### Action Items

Management of the GC/CCO relationship is an important component of the board's *Caremark* compliance plan oversight obligations. As such, it is a topic worthy of at least annual review by the board or its dedicated compliance committee. Specific steps that could be taken in this regard include:

- » Where the GC/CCO positions are held by the same position, reviewing the prudence of this practice in view of recent developments and regulatory pronouncements.
- » Where the positions are separated:
  - ▶ Clarify the job description for the two positions.
  - ▶ Establish appropriate executive, and "buffer-free" board, reporting relationships.
  - ▶ Assure appropriate "peer-level" hierarchical status.
  - ▶ Create an effective horizontal communications protocol. 

**Michael W. Peregrine** ([mperegrine@mwe.com](mailto:mperegrine@mwe.com)) is a partner in the law firm of McDermott Will & Emery LLP and is based in the firm's Chicago, IL office. He focuses his practice in the representation of nonprofit corporations in connection with governance, corporate structure, executive compensation, tax, and change-in-control matters. Mr. Peregrine is outside governance counsel to many leading nonprofit corporations. He has served as special counsel in connection with numerous confidential internal reviews and investigations. He also has substantial experience with complex business transactions, having advised nonprofit clients on over 85 separate mergers, acquisitions, and dispositions. Mr. Peregrine was named an AHLA Fellow in 2006, and is a frequent author and speaker on legal topics affecting tax exempt, nonprofit corporations.

**Joshua T. Buchman** ([jbuchman@mwe.com](mailto:jbuchman@mwe.com)) is a partner at McDermott Will & Emery LLP, based in Chicago, IL. He focuses his practice on white-collar criminal defense, internal investigations and complex commercial litigation. Mr. Buchman represents corporate clients in the healthcare, manufacturing, and defense contracting industries, both in civil litigation and in corporate internal investigations. He also represents individuals involved in government investigations. Prior to joining McDermott, Mr. Buchman served for nine years as an Assistant U.S. Attorney for the Northern District of Illinois, where he was Deputy Chief of the General Crimes Division.



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## Endnotes

- 1 *In re Caremark Int'l Inc. Derivative Litig.*, 698 A.2d 959 (Del. Ch.1996); see also *Stone v. Ritter*, 911 A.2d 362 (Del. 2006); *In re Citigroup Inc. Shareholder Derivative Litig.*, 964 A.2d 106; 2009 Del. Ch. LEXIS 25.
- 2 ABA Task Force Report on Corporate Responsibility, 59 Bus. Law. 145, at 155 n.43 (2003) (ABA Task Force Report). If the corporation has no General Counsel, it should identify and designate a lawyer or law firm to act as General Counsel. *Id.*, at 161 n.63.
- 3 *Id.*; see also, Deborah A. DeMott, *The Discreet Roles of General Counsel*, 74 *FORDHAM L. REV.* 955 2005-2006 (DeMott).
- 4 DeMott, *supra* note 3.
- 5 ABA Task Force Report, *supra* note 2, at 161.
- 6 *Id.*; see also, American Bar Association Model Rules of Professional Conduct Rule 1.13(a).
- 7 Benjamin W. Heineman, Jr., *Imagination at Work*, The American Lawyer (April 2006) (Heineman, *Imagination at Work*) at 73; see also New York City Bar, *Report of the Task Force on the Lawyer's Role in Corporate Governance*, November 2006 (NYCBA Task Force), at 98-100.
- 8 NYCBA Task Force, *supra* note 7.
- 9 *Id.*
- 10 *Id.*
- 11 Erica Salmon-Byrne and Jodie Frederickson, *The Business Case for Creating a Standalone Chief Compliance Position*; *Ethisphere*, May 25, 2010 (*Ethisphere* Article).
- 12 United States Sentencing Commission Guidelines Manual § 8.B2.1(b)(2) (B) ("Specific individuals within high-level personnel") and (C) ("Specific individual(s) within the organization shall be delegated day-to-day operational responsibility for the compliance and ethics program"). "High level personnel" is defined as "individuals who have substantial control over the organization or who have a substantial role in the making of policy within the organization"; e.g., a director, an executive officer; an individual in charge of a major business or functional unit of the organization, such as sales, administration, or finance. Guidelines Manual § 8.A1.2 (Application Note 3(B)).
- 13 OIG Compliance Program Guidance for Hospitals, 63 Fed. Reg. 8987 (Feb. 23, 1998). (OIG 1998 Guidance).
- 14 Available in the AHLA/OIG's The Healthcare Director's Compliance Duties: A Continued Focus of Attention & Enforcement (2010), at <http://www.healthlawyers.org/hiresources/PI/Pages/HealthCareDirector'sComplianceDuties.aspx>.

- 15 Daniel R. Levinson, *Trustee Engagement and Hospital Success*, *Trustee* (July/Aug. 2010) (Levinson Article).
- 16 *Ethisphere* Article, *supra* note 11.
- 17 Amy Miller, *Pfizer settlement strips legal team of compliance brief*, *Legalweek.com*, Sept. 11, 2009 (Miller Article).
- 18 Another perspective is taken by a leading compliance observer "[i]t's not a matter of can v. should. [Compliance Officers] tell you what is legally appropriate and legally inappropriate, not necessarily whether or not you 'should or shouldn't do something.'" Comments of Roy Snell, *Compliance Today*, Health Care Compliance Association, Dec. 2009. [Authors' Note: On its face, this perspective appears at odds with the government's position.] Another leading Compliance Officer describes the difference as "compliance is preventative medicine; law is surgery."
- 19 OIG 1998 Guidance, *supra* note 13, 63 Fed. Reg. 8987, 8993.
- 20 Letter from Senator Charles Grassley (Sept. 8, 2003); <http://grassley.senate.gov/releases/2003/p03r09-08.htm>.
- 21 See, e.g., Pfizer Inc., Office of Inspector General of the Department of Health and Human Services Corporate Integrity Agreement (Aug. 31, 2009) (Pfizer CIA).
- 22 OIG 1998 Guidance, *supra* note 13, 63 Fed. Reg. 8987, 8993.
- 23 *Id.* "This responsibility [Compliance Officer] may be the individual's sole duty or added to other management responsibilities, depending upon the size and resources of the hospital and the complexity of the task."
- 24 OIG/AHLA, *An Integrated Approach to Corporate Compliance* (2004) at 2, see *supra* note 14.
- 25 OIG 1998 Guidance, *supra* note 13, 63 Fed. Reg. 8987, 8993-94; OIG Supplemental Compliance Program Guidance for Hospitals, 70 Fed. Reg. 4858, 4875 (Jan. 31, 2005) (OIG Supplemental Guidance).
- 26 See, e.g., Levinson Article, *supra* note 15; OIG 1998 Guidance, *supra* note 13; OIG Supplemental Guidance, *supra* note 25, 70 Fed. Reg. 4858, 4874.
- 27 See, e.g., Pfizer CIA *supra* note 21; Levinson Article, *supra* note 15. See also, e.g., Maxim Healthcare Services CIA, Sept. 9, 2011.
- 28 Amendment 744 (November 1, 2010) to Guidelines Manual Section 8 C.2.5(f) (3) and to Commentary to Section 8 C2.5 captioned Commentary Notes.
- 29 *Id.*
- 30 NYCBA Task Force, *supra* note 7, at 105.
- 31 See, e.g., NYCBA Task Force, *supra* note 7, at 104; OIG 1998 Compliance Guidance, *supra* note 13, 63 Fed. Reg. 8987, 8993; OIG Supplemental Guidance, *supra* note 25, 70 Fed. Reg. 4855, 4874; Guidelines Manual Sec. 8.B2.1(b)(2)(B) ("high-level personnel").
- 32 It also fails to give due recognition to the General Counsel's obligation to adhere to the Rules of Professional Conduct; indeed, in some respects it seems to presume that when challenged, the General Counsel may vary from those ethical duties. Perhaps this reflects unfortunate prior regulatory experience; i.e., the "bad apple spoiling the barrel" situation.

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