

## CEP Magazine – August 2022 Escalation provisions

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By Jeffrey M. Kaplan

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As a matter of both law and common sense, boards of directors and committees thereof need to oversee their respective companies' compliance and ethics programs. But directors are, of course, not expected to actively manage all aspects of such programs. For this reason (among others), boards frequently adopt escalation provisions requiring that enumerated types of allegations be promptly reported to the audit or other board committee or full boards.



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