

# APPENDIX A

## Glossary of Terms

AFMLS	Asset Forfeiture and Money Laundering Section, Criminal Division, United States Department of Justice
AICPA	American Institute of Certified and Public Accountants
AM	Foreign Bribery Related Accounting Misconduct
APEC	Asia-Pacific Economic Cooperation
AU	Citation to the Auditing Standards of the AICPA
CFR	United States Code of Federal Regulations
CICA	Competition in Contracting Act
Commerce	United States Department of Commerce
Commission	United States Securities and Exchange Commission
COSO	Committee of Sponsoring Organizations of the Treadway Commission
COSP	Conference of State Parties to the United Nations Convention against Corruption
DEA	Drug Enforcement Administration, United States Department of Justice
Department	United States Department of Justice
Division	Division of Enforcement, U.S. Securities and Exchange Commission
DOC	United States Department of Commerce
DOJ	United States Department of Justice
DPA	Deferred Prosecution Agreement
DU	Disclosure Unit, United States Office of Special Counsel
EITI	Extractive Industries Transparency Initiative
ExIm	Export-Import Bank of the United States
FAR	Federal Acquisition Regulations
FB	Foreign Bribery

FBI	Federal Bureau of Investigation, United States Department of Justice
FBI-HQ	Headquarters, Federal Bureau of Investigation, United States Department of Justice
FCPA	Foreign Corrupt Practices Act
FCPA Unit (DOJ)	Dedicated team of FCPA prosecutors based in the Fraud Section, Criminal Division, United States Department of Justice
FCPA Unit (SEC)	Team of approximately 30 SEC attorneys, as well as in-house experts and accountants, from around the United States who are responsible for civil enforcement of the FCPA
FCS	United States and Foreign Commercial Service, International Trade Administration, United States Department of Commerce
FinCEN	Financial Crimes Enforcement Network, United States Department of the Treasury
FIU	Financial Investigation Unit
Fraud Section	Fraud Section, Criminal Division, U.S. Department of Justice (where the DOJ FCPA Unit is located)
FY	Fiscal Year (October 1 <sup>st</sup> through September 30 <sup>th</sup> in the United States)
G-8	Group of Eight, forum for the world's major democratic economies (France, United States, United Kingdom, Russia, Germany, Japan, Italy, and Canada.)
G-20	Group of 20 Finance Ministers and Central Bank Governors
GAO	U.S. Government Accountability Office (part of the Legislative Branch)
ICU	International Corruption Unit, Federal Bureau of Investigation, U.S. Department of Justice
IG	Inspector General
IOSCO	International Organization of Securities Commissions
IRM	Internal Revenue Manual
IRS	Internal Revenue Service, United States Department of the Treasury

IRS-CI	Criminal Investigation, Internal Revenue Service, United States Department of the Treasury
ITA	International Trade Administration, United States Department of Commerce
ML	Money Laundering
MLA	Mutual Legal Assistance
MLAT	Mutual Legal Assistance Treaty
MMoU	Multilateral Memorandum of Understanding (SEC)
MOU	Memorandum of Understanding
NPA	Non-Prosecution Agreement
NYSE	New York Stock Exchange
OCO	Overseas Contingency Operations
OFFP	United Nations Oil-for-Food Program
OGE	United States Office of Government Ethics
OIA	Office of International Affairs, Criminal Division, United States Department of Justice
OIG	Office of Inspector General
OMB	United States Office of Management and Budget
OSC	United States Office of Special Counsel
PACI	Partnering Against Corruption Initiative, World Economic Forum
PCAOB	Public Company Accounting Oversight Board
PEP	Politically Exposed Persons (called “senior foreign political figures” in U.S. law)
SARS	Suspicious Activity Reports
SEC	United States Securities and Exchange Commission
SME	Small and Medium Enterprises

TIEA	Tax Information Exchange Agreement
TRACE	TRACE International
UNCAC	United Nations Convention against Corruption
USAM	United States Attorney's Manual
USC	United States Code
USG	United States Government
USSG	United States Sentencing Guidelines
WFO	Washington Field Office, Federal Bureau of Investigation, United States Department of Justice
WPA	Whistleblower Protection Act
WTO	World Trade Organization