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Framework / Risk Management / Other

U.S. Sentencing Guidelines Manual, Chapter Eight, §8B2.1 Effective Compliance and Ethics Program (Guidelines Manual effective November 1, 2025)

USSG §8B2.1 defines the effective compliance and ethics program, seven requirements and a periodic risk assessment, that cuts 3 points from an organization's culpability score at sentencing.



What it is

Section 8B2.1 of the United States Sentencing Commission's Guidelines Manual is the guideline that defines an effective compliance and ethics program for federal courts sentencing organizations: it has been in force since November 1, 2004 (amendment 673), was last amended effective November 1, 2024 (amendment 831), and stands unchanged in the Guidelines Manual effective November 1, 2025. An organization that had such a program in place when the offense occurred subtracts 3 points from its culpability score under §8C2.5(f)(1), and a court may make developing one a condition of probation under §8D1.4(b)(1).

At a glance

PUBLISHER United States Sentencing Commission (USSC)	TYPE Guidance	VERSION Guidelines Manual effective November 1, 2025 (§8B2.1 last amended November 1, 2024, amendment 831)
EFFECTIVE November 1, 2025 (Manual); §8B2.1 effective November 1, 2004	DOMAIN Risk Management	FAMILY Other
REGION United States	ADOPTION MODEL Voluntary	IMPLEMENTATION COMPLEXITY Medium

Source: ussc.gov/guidelines/2025-guidelines-manual

Why it matters

- **A 3-point reduction at sentencing** §8C2.5(f)(1) subtracts 3 points from the culpability score when an effective program under §8B2.1 was in place at the time of the offense.
- **A route back to the credit after senior involvement** §8C2.5(f)(3)(C), added by amendment 744, preserves the credit when operational compliance personnel report directly to the governing authority, the program found the offense first, the organization promptly reported it and no compliance personnel took part.
- **The same yardstick before and after an offense** §8D1.4(b)(1) lets a court require a convicted organization to develop and submit a program consistent with §8B2.1 with an implementation schedule, so the design works as a remedy as well as a defense.
- **Board duties stated in the text** §8B2.1(b)(2)(A) requires the governing authority to be knowledgeable about the program and to exercise reasonable oversight of its implementation and effectiveness.

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How SmartSuite supports USSG §8B2.1

Seven Requirements Library

Load §8B2.1(b)(1) to (7) and subsection (c) as requirements with owners, implementation status and the policies, controls and evidence that satisfy each.

Governing Authority Oversight

Record the §8B2.1(b)(2) assignments and the operational lead's periodic reports to high-level personnel and the governing authority, with the no-less-than-annual cadence application note 3 describes.

Risk Assessment of Criminal Conduct

Run the subsection (c) assessment in Enterprise Risk Management against the nature, seriousness and likelihood of criminal conduct and the organization's prior history, and link each risk to the requirement it modifies.

Training, Screening and Reporting Channel

Track §8B2.1(b)(4) training by role, (b)(3) screening decisions for substantial authority personnel and (b)(5)(C) reports from the publicized reporting system, including anonymous ones.

Monitoring, Audit and Evaluation

Plan (b)(5)(A) monitoring and auditing in Internal Audit Management, record the (b)(5)(B) periodic evaluation of effectiveness, and track remediation to closure.

Incidents, Discipline and Program Changes

Log detected conduct, the (b)(6) disciplinary and incentive decisions and the (b)(7) response, including remediation, any self-report and the program modifications that followed.

Common framework mappings

DOJ ECCP · FCPA · UK Bribery Act 2010 · COSO IC 2013 · COSO ERM 2017 · SOX · IIA Three Lines Model · OCEG Red Book 3.5 · ISO 31000:2018 · ISO 37301:2021

Official resources

USSC: 2024 Guidelines Manual

The Sentencing Commission's page for the Guidelines Manual effective November 1, 2024, with the full manual and chapter downloads.

ussc.gov/guidelines/guidelines-archive/2024-guidelines-manual

Chapter Eight: Sentencing of Organizations (2024, PDF)

The chapter containing §8B2.1 with its Commentary, the culpability score in §8C2.5, and organizational probation in §8D1.4.

ussc.gov/sites/default/files/pdf/guidelines-manual/2024/CHAPTER_8.pdf

USSC: Organizational Guidelines

The Commission's resource page on Chapter Eight and the organizational sentencing guidelines.

ussc.gov/guidelines/organizational-guidelines

USSC: Guidelines hub

The Commission's guidelines page linking the current manual, archives, and amendments.

ussc.gov/guidelines

Frequently asked questions

What is §8B2.1, and what does an effective program earn at sentencing?

§8B2.1 is the guideline in Chapter Eight of the United States Sentencing Commission's Guidelines Manual that defines an effective compliance and ethics program for purposes of the culpability score and recommended conditions of probation. Under §8C2.5(f)(1), an organization that had such a program in place when the offense occurred subtracts 3 points from its culpability score, which lowers the fine range; under §8D1.4(b)(1) a court may require a convicted organization to develop and submit a program consistent with §8B2.1 with an implementation schedule.

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What are the seven minimum requirements in §8B2.1(b)?

(1) Standards and procedures to prevent and detect criminal conduct; (2) a knowledgeable governing authority exercising reasonable oversight, high-level personnel with overall responsibility, and individuals with day-to-day operational responsibility who report periodically and have adequate resources, authority and direct access to the governing authority; (3) reasonable efforts to keep out of substantial authority anyone known to have engaged in illegal or inconsistent conduct; (4) periodic communication and training; (5) monitoring and auditing, periodic evaluation of effectiveness and a publicized reporting system that may allow anonymity or confidentiality; (6) consistent incentives and discipline; and (7) reasonable steps to respond to detected criminal conduct and prevent recurrence.

What does the subsection (c) risk assessment involve?

Subsection (c) requires the organization to periodically assess the risk of criminal conduct and to design, implement or modify each of the seven requirements to reduce the risk it identifies. Application note 7 lists what to assess: the nature and seriousness of potential criminal conduct, the likelihood that certain conduct occurs because of the nature of the business (a sales force with pricing discretion calls for price-fixing controls, for example), and the organization's prior history. The organization then prioritizes and modifies its actions toward the conduct that is most serious and most likely to occur.

When is the 3-point credit lost, and when can it be kept despite senior involvement?

Under §8C2.5(f)(2) the credit does not apply if the organization unreasonably delayed reporting the offense after becoming aware of it. Under §8C2.5(f)(3)(A) it does not apply if high-level personnel, high-level personnel of a unit with 200 or more employees, or the individuals responsible for the program under §8B2.1(b)(2)(B) or (C) participated in, condoned or were willfully ignorant of the offense; §8C2.5(f)(3)(B) adds a rebuttable presumption against small organizations and for substantial authority personnel. Since amendment 744 (November 1, 2010), §8C2.5(f)(3)(C) keeps the credit when operational compliance personnel report directly to the governing authority, the program detected the offense before outside discovery was reasonably likely, the organization promptly reported it and no compliance personnel were involved.

Has §8B2.1 changed since 2004, and did the 2025 Guidelines Manual change it?

The guideline took effect on November 1, 2004 through amendment 673, which responded to section 805(a)(5) of the Sarbanes-Oxley Act of 2002. Its historical note records amendments effective November 1, 2010 (amendment 744), November 1, 2011 (758), November 1, 2013 (778), November 1, 2023 (824) and November 1, 2024 (831). The Chapter Eight text of the Guidelines Manual effective November 1, 2025 carries the same historical note, so the 2025 Manual made no change to §8B2.1.

License included / downloadable: Yes The Guidelines Manual is a United States Government publication available free of charge from the Sentencing Commission's website; the platform links to the official text.

Full framework page and mappings: smartsuite.com/frameworks/us-sentencing-guidelines-8b2-1-effective-compliance-and-ethics-program