

## DOJ Releases First-Ever Department-Wide Corporate Enforcement Policy

16 March 2026

On March 10, 2026, the U.S. Department of Justice (DOJ) issued its first-ever department-wide corporate enforcement policy (CEP) for criminal matters, designed to incentivize companies to “voluntarily disclose discovered misconduct, cooperate with [government] investigations, and timely and appropriately remediate the wrongdoing.”<sup>1</sup> The CEP applies to all corporate criminal cases across the department – other than those relating to antitrust – expanding on and refining the revised CEP issued by DOJ’s Criminal Division in May 2025. Importantly, the CEP supersedes all DOJ component- and U.S. Attorney’s Office-specific CEPs currently in effect, with the aim of providing uniformity and consistency in the department’s prosecution of white-collar crime and greater predictability for companies contemplating whether to self-report potential corporate wrongdoing.

### The Landscape of DOJ’s Voluntary Self-Disclosure Efforts

The CEP marks the latest step in DOJ’s longstanding efforts to encourage corporate voluntary self-disclosure (VSD). The Criminal Division’s CEP, which was updated in May 2025 by then-head of DOJ’s Criminal Division and current Kirkland partner [Matthew Galeotti](#), significantly revamped and streamlined the VSD regulatory scheme and has been largely adopted in the CEP.

In tandem with the Criminal Division’s CEPs, other DOJ components have implemented VSD programs of their own. Most recently, in February 2026, the U.S. Attorney’s Office for the Southern District of New York (SDNY) issued a VSD policy – the first such policy to be published by a U.S. Attorney’s Office. While all the foregoing policies had a shared goal of encouraging corporate self-disclosure, depending on which DOJ component was handling a matter, companies faced different policies with varying terms, creating unpredictability.

While the CEP supersedes those and any other CEPs, the substance of the new policy largely tracks the May 2025 Criminal Division policy. Resolutions issued under the Criminal Division's May 2025 policy will carry precedential weight with department prosecutors and serve as a useful guide in analyzing potential benefits and consequences of disclosure.

## Overview of the Department's CEP

In an aim to eliminate the government's patchwork approach to corporate self-reporting as illustrated above, the CEP now provides a single, uniform framework governing VSD. At bottom, the department's CEP is designed to (1) foster early and voluntary self-disclosure of criminal conduct; (2) promote timely and effective enforcement; (3) facilitate prompt remedial action; (4) help ensure consistency across the department; and (5) transparently describe DOJ decision-making to stakeholders and the general public.

To accomplish these objectives, the CEP provides a detailed framework for corporate criminal resolutions. This framework is substantially similar to the Criminal Division's May 2025 revised policy but also contains several notable changes and unique features as described below.

### The CEP Framework

The CEP sets forth the following three "paths" for corporate criminal resolutions:

1. **Declinations.** To receive a declination, companies must meet the following four requirements: (1) voluntarily self-disclose the misconduct to DOJ; (2) fully cooperate with DOJ's investigation; (3) timely and appropriately remediate the misconduct; and (4) have no aggravating circumstances (e.g., egregious misconduct, misconduct that is pervasive within the company or misconduct that causes severe harm).

Of particular note, the CEP maintains the May 2025 Criminal Division's policy move from a "presumption" of declination to a commitment that DOJ "will" decline prosecution when the criteria are met, absent aggravating circumstances. That commitment is meant to give companies greater certainty about the benefits of self-reporting.

2. **“Near Miss” VSDs.** A “near miss” situation occurs where a company has self-reported, fully cooperated, and undertaken timely and appropriate remediation but is ineligible for a declination because (a) its self-report, while made in good faith, did not meet the CEP’s definition of a “voluntary” self-disclosure and/or (b) aggravating factors were present. Under these circumstances, the company will: (1) receive a non-prosecution agreement (absent particularly egregious or multiple aggravating circumstances) with a term length of under three years; (2) not require an independent compliance monitor and (3) pay a fine that is 50% to 75% below the bottom of the applicable Sentencing Guidelines fine range.
3. **Resolutions in Other Cases.** If a company is not eligible for either of the above two paths, the CEP provides prosecutors with discretion to determine an appropriate resolution. In these cases, the largest fine reduction the department will recommend is a 50% reduction from the low end of the guidelines fine range.

## Distinctive Features of the CEP

The CEP contains several significant new and distinctive features that warrant consideration:

- **Department-wide applicability.** Most significantly, the CEP applies to all department components and U.S. Attorney’s Offices, marking the first such DOJ-wide policy.
- **Superseding of all prior policies.** In furtherance of the CEP’s department-wide applicability, the CEP clarifies that it is DOJ’s exclusive CEP moving forward. As the department explained in its press release announcing the CEP, “[t]he CEP [] provides predictability for companies and their counsel that approach these issues as it applies to all corporate criminal cases across the Department (aside from those relating to antitrust), superseding all component-specific or U.S. Attorney’s Office-specific CEPs currently in effect.”
- **Discounts off the Sentencing Guidelines range.** In “near miss” situations, the prior policy had prescribed a flat reduction of 75% off the low end of the guidelines fine range. The CEP provides greater latitude for prosecutors, authorizing “a reduction of at least 50% but not more than 75% off the low end of the U.S. Sentencing Guidelines fine range.”
- **Self-reporting to other regulators and government offices.** Unlike prior policies, the CEP offers a degree of flexibility if a disclosure is made to another governmental entity. Specifically, the CEP provides that good-faith disclosures to federal regulatory agencies, state and local governments, or civil enforcement agencies may qualify “if appropriate under the circumstances” – a determination that is to be

made “based on the particular facts and at the discretion of the Department.” The CEP further provides that in all cases such disclosures may be considered as part of a company’s cooperation and remediation.

- **Prosecutorial obligations.** The CEP provides that, in making a determination as to a company’s eligibility for a declination or non-prosecution agreement, prosecutors “must” endeavor to obtain relevant facts and circumstances about the disclosure. In addition, where appropriate, the CEP encourages prosecutors to inform the company of their determination “as soon as practicable.”
- **Approval requirements.** The new policy requires that all resolutions under the CEP be approved by the Assistant Attorney General for the relevant division and/or the U.S. Attorney for the relevant district, in coordination with the Office of the Deputy Attorney General. This adds a layer of senior oversight designed to ensure consistency in application across the department.

## Implications for Companies

The issuance of the CEP suggests that corporate enforcement will continue to be a priority at DOJ.<sup>2</sup> The CEP codifies the benefits of VSD, cooperation and remediation offered by the department in corporate criminal cases in a single, uniform policy. For companies that become aware of potential misconduct, the new policy brings a degree of predictability and consistency without variability based on which office or component may ultimately handle the matter. While, as described above, the CEP makes several changes to the Criminal Division’s May 2025 policy, it is substantively similar in most material respects, and companies can expect that resolutions governed by that policy will continue to have precedential effect.<sup>3</sup>

The CEP makes clear that companies stand to gain the most favorable outcomes – up to and including a full declination – by voluntarily self-disclosing misconduct, fully cooperating, and timely remediating. However, VSD requires a complex and highly fact-dependent analysis of the potential benefits and consequences of engaging with the department. Companies with knowledge of potential misconduct should carefully evaluate whether and when to self-disclose, bearing in mind that the CEP rewards early disclosure and that cooperation credit is earned incrementally. Companies should also assess any existing sensitivities in light of this new uniform framework and evaluate whether proactive engagement with the department makes sense given the substantial benefits for cooperation and the significant consequences of failing to self-report.

The Kirkland team will continue to closely monitor the CEP and related developments.

In the meantime, please reach out to Kirkland's Government, Regulatory & Internal Investigations team with any questions or for further guidance.

Kim Kirschenbaum also contributed to this *Kirkland Alert*.

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1. U.S. Dep't of Just., Corporate Enforcement and Voluntary Self-Disclosure Policy (Mar. 10, 2026),

<https://www.justice.gov/dag/media/1430731/dl?> ↩

2. According to Deputy Attorney General Blanche, "[the Department] will not hesitate to seek appropriate resolutions against companies and individuals alike that perpetrate white collar offenses that harm American interests." ↩

3. The Criminal Division's Fraud Section alone had 15 corporate enforcement actions in 2025, including 12 corporate resolutions (three of which were declinations) and three corporate indictments. U.S. Dep't of Just., Crim. Div., Fraud Section, Fraud Section Year in Review 2025 (Jan. 2026), <https://www.justice.gov/criminal/criminal-fraud>. ↩

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