

## REPORTING GUIDE

# Department of Justice (DOJ) National Security Division: A Field Guide to Voluntary Disclosure for Corporate America



# DOJ National Security Division: Voluntary Self-Disclosure Reporting Guide

The US Department of Justice (DOJ) National Security Division (NSD) released a comprehensive guide on March 7, 2024 outlining the agency’s evaluation and resolution process to potential criminal violations of US national security laws by entities, most particularly in the context of export controls, sanctions, money laundering, fraud, and false statements.



Who needs to submit a self-disclosure?

Any business entity that becomes aware of a potentially willful violation of export control laws, sanctions laws, or related criminal statutes on money laundering, fraud, or false statements must disclose the discovery to NSD’s Counterintelligence and Export Control Section and not just only to regulators such as Office of Foreign Assets Control (OFAC). Disclosing only to a regulator will not qualify for benefits under the NSD policy.



When should a self-disclosure be submitted?

The operative word is “voluntary” and this is defined if the entity submits the disclosure:

- **Before** there’s an imminent threat of regulatory investigation or public scrutiny; and
- **Within reasonably prompt time** after becoming aware of the offense.



What is considered a voluntary self-disclosure?

Voluntary self-disclosure is a very specific type of corporate action and must meet the three criteria as indicated below:

- **Proactive Timing.** Disclose before an imminent threat of government enquiry or public disclosure such as media leak or whistleblower. While DOJ does not define a fixed timeline, the entity must prove it acted quickly to qualify for disclosure.
- **Direct Submission to NSD.** The disclosure must be made directly to the NSD’s Counterintelligence and Export Control Section.
- **Full and Transparent Disclosure.** The entity must provide all relevant facts such as the nature and scope of violation, identities of the individuals involved, and internal findings or audit documentations.



What information is included in the voluntary self-disclosure?

The voluntary self-disclosure is about laying out the entire landscape of the violation that is accurate, timely, and direct. It entails providing details of all known relevant facts, identification of responsible individuals, the legal and regulatory context, discovery and internal investigation, and remediation measures on the findings.



Does DOJ grant amnesty from voluntary self-disclosure?

DOJ does not maintain an “amnesty program.” If the company properly completed the voluntary self-disclosure, and without the aggravating factors, NSD can presume a non-prosecution agreement, waive criminal fines, and avoid imposing a compliance monitor. For mergers and acquisitions, if disclosed within 180 days and remediate within 1 year, entities qualify for presumption of declination, no criminal fines or forfeiture, and no impact on recidivism assessments.



How is the voluntary self-disclosure submitted?

Voluntary self-disclosures should be submitted directly to the Counterintelligence and Export Control Section of NSD.

Disclosures are typically sent through an email from the company’s legal counsel and must be sent to [NSD.VSD@usdoj.gov](mailto:NSD.VSD@usdoj.gov).

## Reporting Tips

- **Submitting a voluntary self-disclosure through regulatory agency such as OFAC does not count under this policy.**
- **Internally, a decision tree or escalation protocol would be helpful to map out and to trigger disclosure. Building a decision matrix for voluntary self-disclosure will institutionalize the mapping, responsible roles, and disclosure pathways for the entity.**
- **A parallel coordinated disclosure to OFAC must be maintained in cases where an apparent violation of US sanctions or export control laws. OFAC considers self-disclosures as a mitigating factor when assessing penalties for OFAC violations. Self-disclosures should be submitted to [OFACDisclosures@treasury.gov](mailto:OFACDisclosures@treasury.gov).**



For more information, you can visit DOJ NSD’s release page on Voluntary Self-Disclosure, <https://www.justice.gov/nsd/media/1285121/dl?inline>.