

## **ALFA COMPANY ADEQUACY PLAN TO LGPD AND IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE PRACTICES**

*Plano de adequação da empresa Alfa Company LGPD e implantação de boas práticas de governança corporativa*

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### **ABSTRACT**

Law 13.709/18, General Law for the Protection of Personal Data (LGPD), applies to the processing of personal data. In this context, this study aims to propose the adequacy of Empresa Alfa, with regard to the processing of personal data, in order to ensure protection, security and Compliance in accordance with the LGPD, in addition to expanding the look at Corporate Governance, under a holistic view, thus contributing to the company's modernity, integrity, security, innovation, speed, transparency, assertiveness and global positioning. The challenge of reconciling agile innovation with the growing need for companies to have solid governance, risk elimination and security processes is a big challenge, as the absence of such expedients increases problems for the company, such as financial ones. (fines, lawsuits), image (leakage), continuity (data loss), among others. For a company to grow with corporate resilience, it needs a strong governance, security, risk and compliance structure.

**Keywords:** governance, compliance, General Data Protection Law (LGPD), company.

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## PLANO DE ADEQUAÇÃO DA EMPRESA ALFA COMPANY LGPD E IMPLANTAÇÃO DE BOAS PRÁTICAS DE GOVERNAÇÃO CORPORATIVA

Alfa Company adequacy plan to LGPD and implementation of good corporate governance practices

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### RESUMO

A Lei 13.709/18, Lei Geral de Proteção de Dados Pessoais (LGPD), aplica-se ao tratamento de dados pessoais. Nesse contexto, este estudo tem como objetivo propor a adequação da Empresa Alfa, no que se refere ao tratamento de dados pessoais, a fim de garantir proteção, segurança e *Compliance* de acordo com a LGPD, além de ampliar o olhar para a Governança Corporativa, numa visão holística, contribuindo assim para a modernidade, integridade, segurança, inovação, velocidade, transparência, assertividade e posicionamento global da empresa. É grande o desafio de conciliar inovação ágil com a necessidade cada vez maior de que as empresas tenham sólidos processos de governança, riscos e segurança, pois a ausência desses aumentam os riscos para a empresa como financeiros (multas, processos), imagem (vazamentos), continuidade (perdas de dados), dentre outros. Para que uma empresa possa crescer com resiliência corporativa, ela necessita de uma estrutura forte em governança, segurança, riscos e *compliance*.

**Palavras-chave:** governança, *compliance*, Lei Geral de Proteção de Dados (LGPD), empresa.

## INTRODUCTION

The growing global scenario of digital transformation and disruptive technologies causes ruptures with established standards, models and technologies, creating new ones and thus challenging the paradigms of business, society and current legislation. according to Dicio.com.br [20--], Disruptive Technology, designation attributed to a technological innovation (product or service) capable of overthrowing a technology already pre-established in the market.

Etymology (origin of the word disruptive). From French *distruptif*.

That said, on one side of the prism, disruptive technologies, and on the other, inequality and scarcity of resources, contrasts with the growing digital transformation, due to the advancement of technology in our lives and in business:

“The Sustainable Development Goals are a global call to action to end poverty, protect the environment and climate, and ensure that people everywhere can enjoy peace and prosperity. These are the goals to which the United Nations is contributing so that we can achieve the 2030 Agenda in Brazil.” (UN, 2021).

Faced with global challenges, innovative companies and corporate leaders committed to sustainable growth and citizenship will play increasingly relevant roles on the global stage.

According to the publication by EMBRAPA. SDG 16 Peace, justice and effective institutions,

“The new UN agenda for 2030 has replaced the Millennium Development Goals (MDGs), and the success of the SDGs depends on a new global citizen diplomacy, which, in addition to government actors, presupposes greater participation by developing countries with the involvement of directly from the private sector and organized civil society.” (EMBRAPA, 2018, p.57).

For sustainable growth and also for citizenship, through these leaders committed to the global scenario, it is essential to implement good governance practices to protect your investments, employees, suppliers and customers.

According to the Houaiss dictionary (Houaiss & Vllilar, 2001), “the word governance is formed by the verb to govern and the suffix *ança* and denotes the idea of action; therefore, the idea of governance goes back to the idea of the act of governing. According to Richard and Rieu (2009) the origin of this term is the same as the word government, from Latin.

Good corporate governance practices are based on its basic principles, namely: transparency, accountability, equity and responsibility.

“When it comes to Governance, it is very common to confuse this term with the idea of Government. With this in mind, a first clarification that must be made is the difference between the two. The Government suggests a set of activities supported by a formal authority with the power to implement decisions taken in a given political-institutional context. Governance, on the other hand, is more related to activities based on common objectives, which may or may not derive from formal responsibilities, but do not depend on the exercise of coercive power to be accepted, also covering a set of decisions made by non-governmental actors.” (NATHALIA; PATRÍCIO, ISOC Brazil, 2020)

According to the IBGC publication. Code of best corporate governance practices. 5th ed. São Paulo (2018, p.20),

“corporate governance is the system by which companies and other organizations are directed, monitored and encouraged, involving the relationships between partners, the board of directors, the board of directors, supervisory and control bodies and other interested parties.”

Also according to the publication of the IBGC, Code of best corporate governance practices. 5th ed. São Paulo (2018, p.15-16),

“In recent years, without diminishing the importance of partners and administrators, governance has expanded its focus to other stakeholders, demanding greater care from corporate governance agents in the

decision-making process.

Increasingly, global, regional and local social and environmental challenges are part of the context in which organizations operate, affecting their strategy and value chain, with impacts on their reputation and long-term economic value. (...)

Such circumstances impose the need for a broader view of the role of organizations and their impact on society and the environment and vice versa. The concept of corporate citizenship derives from the fact that the company is a person who must act responsibly. In practice, in order to operate, a company depends not only on the licenses provided for in legal and regulatory provisions, but also on the approval of a set of stakeholders that affect or are affected by its activities. Governance agents must, therefore, consider the aspirations and the way in which society in general understands and absorbs the positive and negative effects – the externalities – of the performance of organizations and responds to them. In this new environment, ethics becomes increasingly indispensable. Honesty, integrity, responsibility, independence, long-term vision and genuine concern for the impacts caused by their activities are fundamental to the lasting success of organizations.”

In addition to corporate governance, there are other governances, among which it is worth mentioning: public, private, global, cyber, information technology, people, contracts, finance, sustainability, data and privacy. 13,709 of August 14, 2018 (LGPD) reflects the evolution of Brazilian society, with regard to the need to protect personal data in the face of both the public and private interests.

In this context, the starting point of this study was the LGPD, and its amendments, which provides for the processing of personal data, including in digital media, by an individual or a legal entity governed by public or private law, with the aim of protecting the fundamental rights of freedom and privacy and, moreover, the free development of the personality of the natural person.

The adequacy of legal entities governed by public or private law, in relation to the LGPD, involves a cultural transformation that must reach all levels of the organization. Changes in behavior, values, vision and interests, which allow them to understand that the security, protection and privacy of personal data are instruments for a prosperous society and pillars of a full and dignified life for each of us.

One of the biggest and most revealing foundations of the LGPD is informational self-determination, which can be translated into greater control by citizens over their own personal data, including their decision-making capacity on how, why, by whom and what should be done with your collected information.

However, it is understood that this same law must be in harmony with the broad concept of Governance and Integrity; therefore, in line with Law No. 12,846, of August 1, 2013, known as the Anti-Corruption Law and its regulation by Decree No. 8,420, of March 18, 2015, and also with Law No. 12,965, of April 23, 2014, known as Marco Civil da Internet, in addition to other applicable laws and regulations.

In addition to this scope, the study intends to present a plan to adapt to the LGPD, with a view to preparing the company for the future implementation of Corporate Governance, and to reflect on the role of companies, within the scope of Cyber Governance, Sustainable Governance and Global Governance: what challenges and opportunities present themselves. The study seeks to approach a multidisciplinary and plural perspective, thus contributing to a mature understanding of Governance, in a broader and more holistic way, in order to contribute to a more relevant global positioning of the institution in focus.

## 1 SITUATION REPORT

Empresa Alfa belongs to the technology sector, which seeks to balance agility, innovation, disruptive technologies and threats, with good governance and compliance practices. Despite the validity of the LGPD, the Civil Rights Framework for the Internet, the Anti-Corruption Law and Decree 8,420/215, this study identified the inadequacy in relation to the obligations, responsibilities and good practices of Governance, Security Risks, in addition to other applicable laws and regulations.

### 1.1 The company

For about 20 years in the market, Empresa Alfa's purpose is agility and innovation. It has a staff of about 200 professionals distributed in the headquarters, branch and clients. (clients are not employees, are they?). Its governance structure has a Board of Directors and it adopts the Balanced Score Card (BSC) for its planning

strategic.

It is a serious institution, with credibility in the market; works with public and private clients. Since its line of business is technology, it has the majority of young professionals attuned to this universe.

In its strategic planning, it foresees great growth for the coming years and is, therefore, in a moment of expansion with new hires, improvements and structuring of new products, services, business models and processes, among them, governance and compliance with legislation, having chosen the LGPD with priority, in view of the deadlines of the law and the relevance of the topic in the global scenario.

## **1.2 Challenge**

The General Data Protection Law is a milestone and brings with it great challenges, process changes and numerous adjustments, characterizing a new reality for all companies and people, a new way of looking at the privacy of personal data.

Added to this challenge, the fact that the company is in a moment of expansion and the existence of other gaps for adequacy, both in legislation and good practices, mainly related to Corporate Governance, Security, Risks and Controls Internals are on your agenda. Another challenge worth mentioning is its preparation for a leading role on the global stage.

## **1.3 The symptoms**

Given the importance of adapting to the LGPD and implementing Corporate Governance, Security, Risks and Internal Controls and the LGPD deadline, it was decided that the focus should be on the LGPD, and that, as far as possible, the view could be expanded. for Corporate Governance, Security, Risks and Internal Controls, as far as possible and applicable, with a view to optimizing resources, advancing maturity, reducing and mitigating risks, in addition to enhancing results.

## **1.4 Purpose**

It consists of proposing a plan for adapting Empresa Alfa to the LGPD and implementing Good Corporate Governance Practices.

## **2 DIAGNOSIS**

The organizational diagnosis was structured through interviews with key focal points, for document collection and analysis, with the purpose of capturing information from the vision of the top management of the main executive leaders, as well as those responsible for critical structuring areas and systems. This information was cross-referenced and confronted with the available legal framework and best market practices, considering the public and private universe and national and international references, in order to ensure compliance and relevant positioning of Empresa Alfa.

In this context, it was possible to obtain data from the organization, to determine the internal and external areas related to IT Governance and the Management of Information Security and Privacy relevant, to provide compliance with the LGPD (General Data Protection Law). Thus, the organizational diagnosis made it possible to assess the organization, prior to the adequacy of Empresa Alfa to the LGPD and the implementation of Good Corporate Governance Practices.

The company in focus has an initial corporate governance, compliance and security structure, identified, still, in the absence of formally established policies and standards, which showed important vulnerabilities and risks, especially considering that it has in its planning strategic, bold objectives and goals, aiming at repositioning in the market and exponential growth.

It also needs a code of ethics and conduct and the structuring of an integrity program that, if implemented in all hierarchies, areas or functions performed, will directly contribute to resolving issues related to: compliance with applicable legislation and good practices; transparency; cyber security; the security and secrecy of information that

must be protected by confidentiality, integrity and availability, in addition to ensuring compliance.

## 2.1 The information

Considering the qualitative research method and the interviews, the following was found and under the following criteria of deficiency:

### 2.1.1 Inexistence of

- Formal backup procedure, including sensitive data.
- Policies and procedures for GDPR compliance.
- Policies and procedures for compliance with the Anti-Corruption Law.
- Policies and procedures for corporate governance compliance.
- Formalization of roles and responsibilities for LGPD and corporate governance.
- Policies and procedures for Information Security compliance.
- Treatment of sensitive data regarding the health data of employees and dependents.
- Access policy.
- Clear contractual clauses for data privacy.
- Established and documented procedures or rules/criteria for the purge of collected personal data.
- Strategies and procedures for identifying, monitoring and handling the risks of personal data and related assets.
- Planning, assessment and treatment of personal data risks.
- Contingency plans for incidents and issues regarding personal data, threats and vulnerabilities.
- Inexistence of definitions and formalizations regarding the permissions of the access levels to the ERP Platform.
- Access control (logical and physical).

### 2.1.2 Insufficiency of

- Formalization and institutionalization of the confidentiality agreement.
- Contractual clauses regarding customer liability.
- Confidentiality Agreement
- Procedures related to spreadsheets containing personal data
- Clarity on the purpose of used and unused data collected from the employee.
- Control of fire or natural disasters.
- Standardization and control of the data life cycle, discard and elimination criteria.

### 2.1.3 Policy of

- Privacy does not fully meet and not institutionalized.
- Security of information not yet approved and not published

### 2.1.4 Others factors

- Article 50 Good Information Security Practices
- Arts. 46,47,48 and 49 Information security policies, guidelines, procedures
- Institutionalized platforms and systems but without documentation and control.
- Code of ethics and conduct not yet approved and not published.
- Personal data sent abroad.
- Insufficient or non-existent formalization of roles, responsibilities in contracts with suppliers, third parties and partners on LGPD, contractual analysis and management.

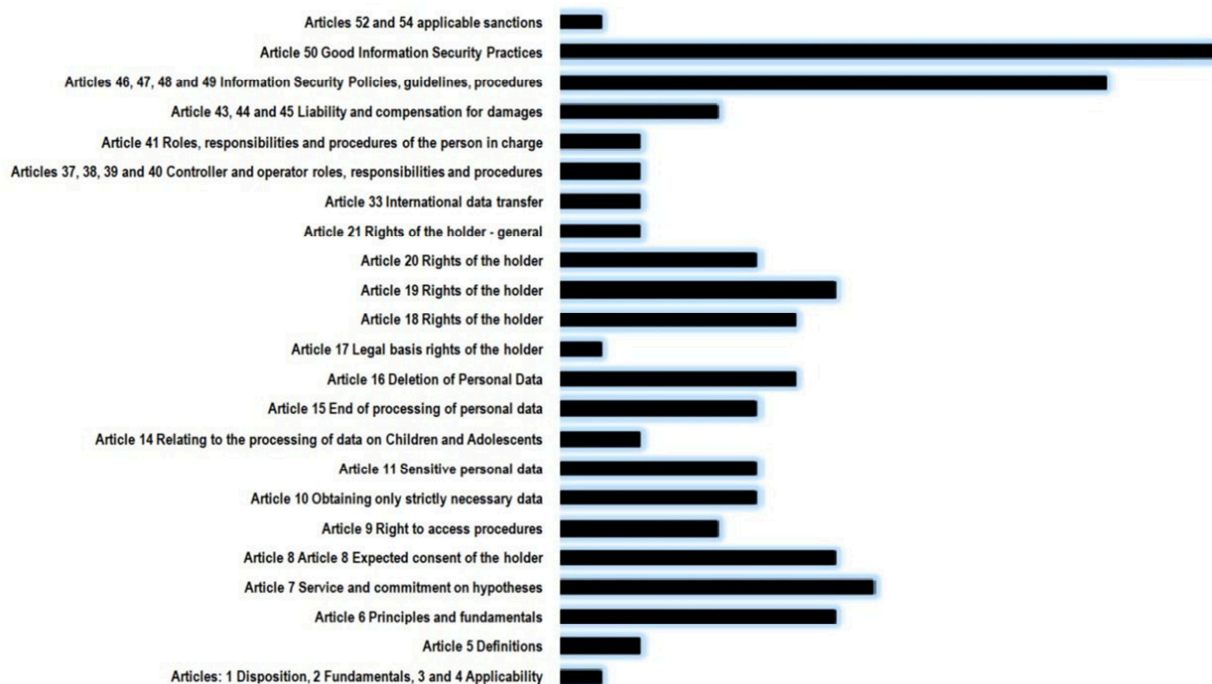
**Table 1- Alpha Company's non-compliance with LGPD**

Art. 1st Provision; Art. 2nd Fundamentals	
3rd and 4th Applicability	
Art. 5th Definitions	Art. 31st -----
Art. 6th Principles and fundamentals	Art. 32nd -----
Art. 7º Atendimento e compromisso sobre hipóteses Art. 7th Service and commitment on hypotheses	Art. 33rd International data transfer
Art. 8º Consentimento previsto do titular Art. 8th Expected consent of the holder	Art. 34th -----
Art. 9th Right of access procedures	Art. 35th -----
Art. 10º Obtaining only strictly necessary data	Art. 36th0 -----
Art. 11th Sensitive personal data	Art. 37th Roles, responsibility and procedure of the person in charge
Art. 12th -----	Art. 38th Roles, responsibility and procedure of the person in charge
Art. 13th -----	Art. 39th Roles, responsibility and procedure of the person in charge
Art. 14 Concerning the processing of data for children and adolescents	Art. 40º Papéis, responsabilidade e procedimento do encarregado
Art. 15th End of the processing of personal data	Art. 41º Papéis, responsabilidade e procedimento do encarregado
Art. 16th Deletion of personal data	Art. 42º -----
Art. 17th Rights of the legal base holder	Art. 43rd Liability and compensation for damages
Art. 18th Rights of the Holder	Art. 44th Liability and compensation for damages
Art. 19th Rights of the Holder	Art. 45th Liability and compensation for damages
Art. 20th Rights of the Holder	Art. 46th Policies, guidelines, proc. information security
Art. 21st Rights of the General Holder	Art. 47th Policies, guidelines, proc. information security
Art. 22nd Rights of the General Holder	Art. 48th Policies, guidelines, proc. information security
Art. 23rd-----	Art. 49th Policies, guidelines, proc. information security
Art. 24th -----	Art. 50th Good Information Security Practices
Art. 25th -----	Art. 51º -----
Art. 26th -----	Art. 52nd Applicable sanctions
Art. 27th -----	Art. 53rd -----
Art. 28th -----	Art. 54th Applicable sanctions
Art. 29th -----	
Art. 30th -----	

Source: The author

With the following view, the concentration of LGPD articles was identified considering the scenario of Empresa Alfa. There is no privacy without protection, there is no protection without security.

**Graph 1- LGPD articles in relation to Empresa Alfa's nonconformities**



Source: The author

## 2.2 Analysis and diagnosis

The analysis of Empresa Alfa's scenario shows that the company needs both adaptation to the LGPD and the implementation of Good Corporate Governance Practices; it requires formalization of governance decision-making structures, as well as roles and responsibilities to be formally established, including corporate policies and norms, thus contributing to decision-making.

Adaptation to legislation and good practices brings economic and social impact to public and private companies, through a list of principles, which must be applied, so that, in fact, they are considered as met, that is: companies in compliance .

As it is a technology company, which aims to be increasingly innovative, disruptive and agile, it becomes an additional challenge to reconcile agile innovation with governance, security and compliance, in a way that both meets the organization's objectives and the needs of customers, partners, society and all stakeholders, at all hierarchical levels, generating value so that the company grows exponentially, remains competitive and raises its bar in an increasingly digital and globalized world.

## 3 SOLUTION

The solution will act, firstly, to reduce the company's weaknesses, with the elaboration and implementation of the policies and procedures necessary for the adaptation of Empresa Alfa to the LGPD. After that, proceed with the creation of information security, data protection, ethics and compliance committees, in order to ensure a management aligned with the organization's principles, establishing standards of conduct, policies and internal procedures that must be in force. Subsequently, efforts will be directed towards the structuring and implementation of governance and corporate risks, thus ensuring the institution's compliance.

### 3.1 Solution proposal

Implementation of a System of Guidelines, Policies, Norms and Procedures, considering the Good Practices of Corporate Governance and the General Law for the Protection of Personal Data.



• **Description of the proposal:**

Structuring a plan, including initiatives, programs, projects and actions aimed at implementing corporate governance, integrity, information and technology governance, the information security system and cybersecurity, in addition to providing inputs to ensure compliance.

Guidelines will be formulated, formalized and internalized, policies, standards, processes, procedures, improvements in internal systems for data protection, awareness programs, training and continued qualification, considering all hierarchical levels of Empresa Alfa and stakeholders, including the institution of committees, risk mapping, data and asset inventories, risk plans and establishment of online channels for clarification, occurrences and complaints.

**3.2 Possible impacts**

By adopting the suggested measures, the company will be more referenced by its customers and partners, in addition to demonstrating that it maintains the best ethical, legal and safety standards, which is a key point for the conquest of new customers and also bringing a competitive advantage. .

• **Pros:**

It will also bring greater strength to its information security controls which, in addition to being supported by good market practices, will also be covered by risk mapping, which will bring greater confidence to internal security controls and also to other parties. stakeholders, establishing the understanding and application of methods for a safer environment, generating a greater sense of responsibility.

• **Cons:**

In order for the top management of Empresa Alfa to provide an adequate and favorable scenario for the company's governance, security and compliance, it will be necessary to review guidelines, risks, planning, procedures, investments and prioritizations, in order to sponsor and enable the necessary resources.

• **Resources:**

It will be necessary to make available financial resources, both for investments and costs, as well as technological, material and human, internal and external.

• **Support theory and author:**

According to Weil and Ross (2006), when corporate governance is effective, it generates greater value for the company's image, vis-à-vis investors, who often attribute similar weight to financial indicators in investment decision-making. In this sense, Fontes (2012) understands that information is a critical resource, without which the company cannot survive.

Also according to Fernandes and Abreu (2014), investing to improve information systems, with the use of new technologies, such as artificial intelligence, helps to detect patterns of suspicious behavior, non-standard operations and reduce costs, in addition to supporting the companies to demonstrate greater transparency in their operations before regulatory agents, thus improving compliance performance indices and risk management in organizations.

Yet, according to Moosmayer (2018), what we learn from the compliance scandals is to reward those companies that change their culture and admit mistakes, playing fair. It also states that there is no organization, public or private, that does not have some record of misconduct. Nor can it be believed that cases of corruption will not happen again, it is a utopia. Therefore, it is necessary to create mechanisms to minimize the risks.

The Comptroller General of the Union (CGU) has, among its measures to minimize risks, the “Pró-Ética”

program, aimed at large companies and the partnership with Sebrae, to develop, among other things, booklets on compliance with a language easy, targeting small and medium-sized companies, in addition to having launched The Integrity App, an application that allows companies to carry out a self-assessment of compliance measures\; There are 25 questions based on internationally recognized standards.

According to Assi (2018), the failures that occur are often related to the lack of knowledge of the organization's processes and untrained employees. In the author's view, an effective training program brings many benefits, such as: reduction of errors made by employees and suppliers, enhancement of employee productivity and reduction of non-compliance in compliance.

Also, according to Neves (2018), for a compliance program to be complete and effective, it must have a whistleblower channel, through which reports of possible violations of conduct and the company's integrity policy will be received, which must be analyzed and investigated appropriately. Also, according to Assi (2020), the importance of the company having internal and external controls of the activities, because if there is any situation of non-compliance, these will contribute to the identification of the root cause of the problem; Furthermore, it emphasizes that all employees must be involved and committed, always seeking improvements in the company's control processes and ensuring that all of them are being followed without deviations. According to Carvalho (2020), the preservation of these values, together with the objective of maintaining and continuing the business, are guided by the compliance program, or integrity program, which is nothing more than a set of guidelines, procedures and actions, which aim to repress and prevent actions that are contrary to laws, rules in general and the company's codes of ethics and conduct, so that they establish systematic and constant educational methods and training.

Finally, according to Block (2020), all internal and external controls developed by the compliance area have rules and procedures, which must be followed in order to mitigate risks.

### **3.3 Connection of the proposal with the expected results**

The term compliance originates from the English verb “to comply”, which means to obey a rule, a command, a regulation, that is, to comply with certain laws and rules. In Brazil, the word “compliance”, in Law 12,846/13 and other legal diplomas that regulated it, was called “integrity program”, a term that will probably be used to replace “compliance”, but which are synonymous.

However, being in compliance goes beyond mere compliance with rules, as there is a wide expectation of its scope, which must be interpreted in a systemic way, being also an instrument for mitigating risks, preserving ethical values and corporate sustainability, which aims to preserve business continuity and the interest of stakeholders.

The essential purpose of the integrity program is the prevention, detection and remediation of compliance incidents. Corporate integrity is the fundamental basis for compliance programs, as the concept of integrity is linked to the concept of compliance, and both help each other, so that compliance actions are effective and expected results can be achieved.

The concept of integrity can mean the integrity of the company through the composition of everything it has, as well as its moral integrity towards society. Also the so-called corporate resilience is very important for corporations to recover in times of crisis. It is worth emphasizing that the concepts of integrity and compliance are extremely important for programs to be able to function and protect companies.

The proposed solution aims to ensure better corporate governance, corporate integrity, security and compliance, in addition to strengthening governance structures and ensuring compliance, security and greater credibility with customers, whether in the public or private universe and in the national and international market.

In this context, the top management of Empresa Alfa, by providing an adequate and favorable scenario for the company; make viable investments and provide the necessary resources; in addition to enhancing the absorption and adaptation capabilities of those involved at all hierarchical levels, it will reach a new level of maturity, thus obtaining greater clarity in mapping and risk plans, alignments, transparency, engagement, security, resilience, fraud and damage prevention reputations, credibility, continuity, compliance and competitive advantage. It will thus significantly enhance trust in the relationships between senior management, managers, employees and other stakeholders.

It will also effectively help the company to reposition itself, and show the market and society that it is attentive and active in relation to issues of corporate governance, corporate integrity, security, legislation and data

protection, thus transmitting an image even stronger foundation of ethics, consistency, transparency, reliability, business continuity and competitive advantage.

## CONCLUSION

This research work focused on Empresa Alfa and its challenges, mainly in the face of a reality of technological innovation and the need for speed, quick service to customers and, simultaneously, seeking to balance the needs of the organization, supplying it with governance and security, according to good practices, compliance with the laws, in particular, in line with the General Data Protection Law and the Anti-corruption Law, objects of this work, thus ensuring compliance and continuity of the company's business.

The proposal covers actions that can be carried out, both with internal and external resources, both with available tools and with new equipment and technological tools that can be acquired gradually. The proposal allows for a modular implementation, from the simplest to the most complex according to the company's possibilities and being able to work with parallelism and more or less resources, according to the availability of resources and risk appetite of the top management.

The implementation of the proposal brings an effective result, insofar as, firstly, it provokes reflection from the top management and brings new paradigms, preparing the company in the practice of new policies, norms, procedures and a mature and consistent look, results of Corporate Governance, Security, Risks and Internal Controls with robust processes, and preparing it for a new positioning in the global scenario.

The biggest difficulties in implementing the proposal is to demonstrate, to senior management and those involved, the importance of a company is adequate to the legislation, to the relevance of its image and that there is no dichotomy between security and privacy, nor between agile innovation and governance. , but which are complementary: they add up. It also provokes the reflection that: assessing corporate risks in decision-making is relevant and protects the organization's business.

Considering the scenario of technological transformation, the proposal brings social relevance, since when implementing it, it will bring with it systemic mechanisms and new procedures in an integrated, organized, safe and ethical way.

As lessons learned, it is worth mentioning that, although there is a real need to implement all actions, it is a known fact that it is necessary to prioritize; therefore, the proposal included criteria for assessing maturity, legal requirements and good practices, to assist senior management in making decisions regarding prioritization and investments that may be necessary, within the company's possibilities.

This work brought personal satisfaction and fulfillment, knowing that it was possible to consolidate good governance, security, protection, privacy and compliance practices in a viable form of implementation, and that can meet various business models and companies: stand out, then , that the implementation of this proposal will surely change the scenario and the level of each and every company, for the better, in a substantial way.

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