

# Protecting Attorney-Client Privilege in Human Rights Audits

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[In this article](#), co-authors Katherine Pappas and Virginia Newman discuss how human rights due diligence is becoming an increasingly critical priority for multinational companies. Law enforcement and regulatory developments, including U.S. Customs and Border Protection's (CBP) significant increase in enforcement of U.S. laws prohibiting the import of goods made with forced labor, and mandatory due diligence and disclosure laws enacted in other jurisdictions, have prompted the heightened focus on human rights compliance. "Companies must understand their exposure and effectively engage with stakeholders to mitigate risks but should take care to do so in a manner that maximizes the available protection of attorney-client privilege where appropriate," the authors wrote. They also noted that in order to do so, companies should consider the following steps: have counsel engage the auditor for the purpose of providing legal advice, consider the location of counsel, limit the dissemination of reports beyond counsel, and share nonprivileged information with stakeholders.