

## CEP Magazine - November 2022



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## Compliance and thermodynamics

By Gerry Zack, CCEP, CFE, CIA

Inspiration sometimes comes from unexpected places. I like to read books on a variety of topics. In one I read recently, the astrophysicist author described the second law of thermodynamics and entropy—neither of which are formal requirements of a compliance and ethics program. However, two statements stood out to me.

The first was that "order does not spontaneously appear," which makes a lot of sense. It takes effort to establish and operate an effective compliance and ethics program. It doesn't just happen spontaneously.

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