

**AUDIT MEMO**

Confidential Treatment  
Request by Chiquita Brands

**CONFIDENTIAL**

**TO:** (b)(6),(b)(7)(C)  
**FROM:** (b)(6),(b)(7)(C)

**DATE:** December 15, 1993

**PHONE:** (b)(6),(b)(7)(C)

**SUBJECT:** Audit Memo #7  
Citizen Security Payment Entries

Management brought to our attention the need to conceal the Citizen Security payments since the Colombian Government may consider these payments illegal. Currently, these payments are handled through the Security Department and recorded in the Manager's Expense account. This account's activity is annually reviewed with both the Legal and Internal Audit Management.

We recommend that Management record these payments on the G.O. books due to the sensitive nature of the payments, as a means to protect our workers in this agricultural zone, where violence so common, and to maintain the appearance of a responsible corporate citizen. This would provide some protection in the event the government investigated the company.

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