



Ref.	Elements	Ref.	Objective	Example tests to assess the objective (tests are to be further tailored and serve merely as inspiration)
1	<b>Leadership and Management Behaviour</b> – The organisational culture is significantly influenced by the attitudes and actions of leadership and management. Leaders who consistently demonstrate commitment to compliance and ethical behavior establish a sustainable foundation, while those lacking such dedication seriously undermine an ethical culture.	1.1	Leadership consistently demonstrates commitment to ethical culture and compliance.	Assess leadership communications for references, guidance and mentions of compliance and ethics.
		1.2	Leaders actively engage in compliance training and initiatives and lead by example.	Verify presence, participation of leadership in compliance training programs.
		1.3	Leadership creates and fosters an open environment for raising and discussing ethical concerns.	Conduct anonymous surveys to assess employee comfort in discussing compliance concerns with leadership and among colleagues.
		1.4	Leaders set and communicate clear expectations regarding ethical behavior.	Assess performance review criteria for inclusion of ethical behaviour assessments.
		1.5	Leaders are held accountable for compliance failures.	Assess performance review criteria and disciplinary actions taken against leaders for non-compliance.
2	<b>Employee Empowerment and Involvement</b> – Employees are a key element in setting and maintaining an ethical culture. Organisations should be aware of employee perceptions and attitudes. This involves continuous dialogue with employees, involving them in decision-making processes and empowering them to do the right thing.	2.1	Employees understand and appreciate the importance of compliance.	Conduct surveys or assessments following compliance training to gauge understanding and appreciation of ethics and compliance.
		2.2	Employees feel safe reporting violations without fear of retaliation.	Survey employee perception of safety in reporting concerns such as fraud and non-compliance.
		2.3	Employees believe that the organisation acts ethically.	Perform regular employee pulse surveys to assess perceptions of organisational ethics.
		2.4	Ensure that decision-making processes are clear, transparent, and inclusive, allowing employees to understand how ethical considerations are incorporated into organizational decisions.	Assess the existence and accessibility of documented decision-making procedures to verify transparency.
		2.5	Employees perceive consistent response and enforcement of compliance rules.	Assess a cross-section of compliance breach cases to determine whether these are consistently handled.
3	<b>Employee Well-being and Satisfaction:</b> Well-being encompasses the overall health, happiness, and satisfaction of employees and goes beyond physical health. It is about enabling employees to flourish and includes mental and emotional aspects, job satisfaction, capability to do the work, work-life balance, and a supportive workplace environment. To build an ethical culture organisations must manage employee's experience, acknowledging factors that contribute to their overall quality of life both inside and outside of work.	3.1	The organisation actively works on the mental and emotional well-being of its employees.	Assess the organisation's mental and emotional well-being initiatives, including stress management programs and counseling services
		3.2	The organisation works on job satisfaction, address areas of dissatisfaction and continually assess and enhance job-related aspects.	Examine the process of conducting regular job satisfaction surveys and obtaining employee feedback.
		3.3	The organisation promotes and support appropriate work-life balance of its employees.	Assess the organisation's training and development programs, focusing on those aimed at enhancing employee capabilities.
		3.4	The organisation provides ongoing training and development opportunities to enhance employee skills and capabilities	Examine the policies and practices related to work-life balance, such as flexible work schedules and remote work options. Confirm the existence and accessibility of work-life balance policies. Interview employees to gauge their awareness and utilisation of these policies. Assess the impact on overall work-life balance.
		3.5	The organisation fosters a workplace culture that encourages mutual support, collaboration, and inclusivity.	Assess the organisation's efforts to create a supportive workplace environment, including support systems and initiatives. Evaluate the effectiveness of support systems through employee surveys and feedback. Assess the success of mentorship programs and the overall perception of the workplace as supportive.
4	<b>Diversity, Equity and Inclusion (DEI):</b> DEI are essential components of an ethical organisational culture as they contribute to fairness, build trust and support well-being. An organisation committed to DEI ensures equal opportunities and fair treatment for all, reflecting a dedication to corporate responsibility. Moreover, the inclusion of diverse perspectives enhances decision-making processes, mitigates biases, and fosters a workplace where employees feel valued and respected.	4.1	Establish and maintain an organizational culture that actively promotes fairness, ensuring that all employees have equal opportunities for professional growth and success.	Assess promotion and advancement records over a specific period to ensure equal opportunities for professional growth. Analyse promotions to identify any patterns of bias or discrepancies based on demographics.
		4.2	Instill trust among employees and stakeholders by demonstrating a commitment to corporate responsibility through Diversity, Equity, and Inclusion (DEI) initiatives. This includes transparent communication about DEI goals and actions.	Examine the communication strategy regarding DEI initiatives. Assess the transparency of information provided to employees and stakeholders. Conduct surveys or interviews to gauge the perception of trust and corporate responsibility.
		4.3	Contribute to employee well-being by creating a work environment that prioritizes DEI. This involves addressing issues related to inclusion, providing support mechanisms, and fostering a sense of belonging for all employees.	Assess well-being programs and support mechanisms in place. Evaluate employee feedback through surveys or interviews to understand the effectiveness of these programs in addressing inclusion-related well-being concerns.
		4.4	Leverage diverse perspectives to improve decision-making processes within the organisation.	Assess the composition of decision-making teams. Ensure diverse representation and analyze the impact of diverse perspectives on decision outcomes. Evaluate feedback mechanisms to encourage the expression of varied viewpoints.
		4.5	Cultivate a workplace culture where every employee feels valued and respected.	Assess employee satisfaction surveys to measure perceptions of being valued and respected. Assess any reported incidents of discrimination or harassment.
5	<b>External Stakeholder Engagement</b> – Stakeholder engagement is vital for nurturing an ethical organisational culture by incorporating diverse outside perspectives and fostering shared values. It builds trust, helps to identify and address ethical risks, and contributes to corporate responsibility. Additionally, it enables organisations to spread its values and engage with its investors, clients, suppliers, and others. Moreover, stakeholder engagement enables adaptive decision-making, responsiveness to regulatory and societal changes, as well as the creation of a resilient ethical framework, ultimately enhancing the organisation's culture.	5.1	Stakeholder interaction and engagement is regularly sought and valued.	Analyse the frequency and method of stakeholder interaction as well as stakeholder feedback collected. Assess how the organisation followed up the feedback received.
		5.2	There is transparency in stakeholder communications.	Assess a sample of communications to stakeholders for openness and clarity.
		5.3	The organisation is responsive to stakeholder issues and concerns.	Evaluate response times and actions taken with respect to stakeholder issues and concerns.
		5.4	Ethical considerations are part of stakeholder engagement.	Assess stakeholder engagement policies and cases for ethical considerations.

		5.5	Stakeholder engagement is consistent and not solely reactive.	Assess engagement patterns to assess if they are proactive or merely reactive.
6	<b>Communication and Training</b> – Clear and transparent communication articulates the organisation's values, compliance standards, and ensures that employees at all levels understand what is expected of them. Training programs play a crucial role in educating employees on specific policies, procedures, and the consequences of unethical behavior. This shared knowledge promotes a unified ethical vision, aligning individual actions with the organisation's core values. Communication and training also empower employees to navigate ethical dilemmas. Promoting reporting mechanisms helps with timely identifying and addressing possible issues. In case their are ethical issues the organisation must be transparent in their response for learning purposes.	6.1	Compliance training is comprehensive and understandable.	Evaluate training materials for completeness and clarity.
		6.2	Regular updates are provided on compliance matters.	Assess frequency and content of compliance-related communications.
		6.3	Training is adapted to different roles and departments.	Assess training curricula for role-specific content and relevance.
		6.4	Training effectiveness is regularly evaluated and updated.	Analyse post-training evaluation data to assess and improve training effectiveness.
		6.5	Communication channels for compliance issues are clear and accessible.	Assess the accessibility and responsiveness of these channels through test scenarios.
7	<b>Incentive and Rewards System</b> – Serves as a mechanism to reinforce and promote desired ethical behaviors among employees. By aligning incentives with ethical practices, organisations encourage employees to prioritise integrity and compliance. Recognising and rewarding ethical conduct sends a clear message about the organisation's values and expectations, creating a positive reinforcement loop. Moreover, a well-designed rewards system discourages unethical behavior by making it clear that individuals who adhere to ethical standards will be acknowledged and celebrated.	7.1	Incentives align with ethical and compliant behavior.	Evaluate the criteria for awarding incentives to ensure they include ethical considerations.
		7.2	Reward systems are transparent and well-communicated.	Survey employees to gauge their understanding of the reward system and its criteria.
		7.3	There is a balance between performance and ethical behavior in rewards.	Analyse a sample of rewarded employees to assess if ethical behavior was a factor.
		7.4	Non-financial incentives for ethical behavior are present.	Identify and evaluate non-monetary rewards or recognitions given for ethical conduct.
		7.5	Feedback mechanisms are in place for reward systems.	Assess how the Organisation gathers and uses employee feedback to refine reward systems.
8	<b>Comfort with Speaking Up</b> – Creates an environment where employees feel empowered and safe to discuss issues, voice concerns, report misconduct, or raise ethical dilemmas without fear of retaliation. This open communication channel is essential for early detection and prevention of unethical practices, allowing the organization to address issues proactively. When employees are comfortable speaking up, it promotes transparency, accountability, and a shared commitment to ethical behavior. This, in turn, contributes to building trust among team members and leadership. A culture that encourages open dialogue and values the input of all stakeholders helps to identify and rectify ethical lapses promptly, ultimately strengthening the organization's integrity and reputation.	8.1	Reporting channels are known and accessible to all employees.	Conduct a survey to assess employee awareness and ease of use of reporting channels.
		8.2	Reports are handled confidentially and professionally.	Review a sample of reports to assess the response and handling process.
		8.3	There is a non-retaliation policy that is strictly enforced.	Examine cases where reporters claimed retaliation and the subsequent organisational response.
		8.4	Employees trust the internal reporting system.	Measure trust levels through anonymous surveys regarding the reporting system.
		8.5	There is regular training on how to use reporting mechanisms.	Review training records to ensure regular and comprehensive training on reporting processes.
9	<b>Response to Ethical Violations</b> – An ethical organisational culture is not just about preventing misconduct but also about detecting and addressing it when it occurs. A swift and resilient response to ethical breaches demonstrates the organisation's commitment to upholding its values and standards. It reassures employees that unethical behavior will not be tolerated, fostering a sense of accountability and deterrence. Moreover, an resilient response involves thorough investigations, appropriate disciplinary measures and transparency, sending a clear message that ethical lapses have consequences.	9.1	Responses to non-compliance are swift and appropriate.	Review timelines and actions taken in past compliance breach cases.
		9.2	Non-compliance cases are thoroughly investigated.	Assess a selection of investigation reports for comprehensiveness and depth.
		9.3	Lessons learned from non-compliance are communicated Organisation-wide.	Check for communications or training updates following significant compliance cases.
		9.4	There is a clear escalation process for compliance issues.	Assess the procedural documents for clarity on escalation paths.
		9.5	Compliance breaches result in tangible corrective actions.	Evaluate follow-up actions taken post-investigation for effectiveness in preventing recurrence.
10	<b>Historical Compliance Record</b> – Monitoring the organisation's past compliance history, including any previous violations, penalties, or legal issues, offers valuable insights into its ethical standing and commitment to compliance. It serves as a learning tool, allowing the organisation to understand and rectify past mistakes, implement corrective measures, and continuously improve its ethical framework. A transparent acknowledgment of historical compliance issues demonstrates accountability and a proactive approach to preventing future ethical lapses. Furthermore, it aids in building trust among stakeholders by showcasing the organisation's commitment to learning from its past, building a culture of integrity and ethical responsibility.	10.1	Past compliance issues are thoroughly analysed.	Assess case studies of historical compliance breaches, root causes and follow up.
		10.2	Recurring compliance issues are identified and addressed.	Identify any patterns in compliance breaches and assess adequacy of response strategies.
		10.3	Learning from past issues is integrated into current practices.	Examine how historical compliance issues have shaped current policies and training.
		10.4	Trends in compliance are monitored over time.	Analyse compliance records over several years to identify trends.
		10.5	There is accountability for historical compliance failures.	Assess disciplinary actions or policy changes following past compliance failures.