



16. Perform a culture measurement

Challenge

Gain insight into (the operation of) soft controls/elements of an honest culture.

Solution

Conduct a recurrent survey among all staff. Formulate questions per 'elements of an honest culture / soft controls', for example based on Kaptein's model:

- Prevention (of non-ethical behavior): clarity, exemplary behavior, involvement, feasibility
- Detection: transparency (of behavior), negotiability
- Response: accountability, enforcement

For the answer, use a Likert scale (completely disagree – disagree – neutral – agree – completely agree) and adjust your questions accordingly. For example:

Brightness (prevention)

- It is clear to me what behavior is expected of me.
- It is clear to me why that behavior is expected of me.

Exemplary behavior (prevention)

- With his /her behavior, my direct supervisor sets a good example.
- With their behavior, the members of the Board of Directors set a good example.

Involvement (prevention)

- My opinion is involved in decisions about matters that affect me. These are matters on which you in principle expect to be able to exert influence, for example the final version of a report for which you have given input or the division of tasks within a department.

Feasibility (prevention)

- The goals I am set are realistic.
- I get sufficient resources (time, money, staff, support, further training) to realize my goals.



Transparency (detection)

- It is clear to me what the consequences of my behavior can be for others (the impact on colleagues, customers, society)

Negotiability (detection)

- Within our organization I can speak openly about emotions and (moral) dilemmas.
- Within our organization I can speak openly about violations of rules by myself.
- Within our organization, I can speak openly about violations of rules by colleagues.
- Within our organization, I can speak openly about violations of rules by my manager.

Approachability (response)

- I am easily accountable for mistakes I have made.
- My colleagues are very accountable for mistakes they have made.
- My manager is easily accountable for his / her behavior and for mistakes.

Enforcement (response)

- Undesirable behavior, by anyone, is sanctioned in a consistent manner within our organization.
- Within our organization, good behavior is rewarded.

First test the survey on a number of randomly chosen employees! A prerequisite for a survey is that it is safe within the organization to complete surveys on these types of topics. In organizations where there is the impression that anonymous surveys are not anonymous at all, you cannot always rely on the results.

When taking action based on the outcome of the survey, you can extract instruments from the total list of which this instrument is a part per 'soft control'. What can also help – but that is difficult – is to describe in advance what the desired behavior is.

To get a good idea about the operation of the soft controls , we recommend applying other techniques in addition to a survey, such as conducting interviews, desk research and observing.

Other information, for inspiration:

For a global explanation of Muel Kaptein's model, see: KPMG (2016). Eight basic soft controls. <https://assets.kpmg.com/content/dam/kpmg/pdf/2016/04/20160218-acht-basis-soft-controls.pdf>

The Institute for Internal Auditors has published this approach to investigating/auditing soft controls: https://www.nba.nl/globalassets/over-de-nba/ledengroepen/lio/iia_bro_a4_soft_controls_03.pdf



The institute for risk management has published guidance on risk culture: [risk-culture-resources-for-practitioners.pdf \(their.org\)](#) and a risk culture scorecard [risk-culture-aspects-scorecard-excel-97-2003-version.xls \(live.com\)](#)

Training in the field of soft controls is easy to find on the internet.

Actors

- Compliance professional
- Communication
- Human Resources (you may be able to piggyback on an employee satisfaction survey)
- All employees

Techniques

Survey and additional actions, which will work with the results of the survey. (How is the result made transparent? Are outcomes communicated openly? Are managers (with a low score) interviewed additionally? What will managers/teams do with it? What improvement is expected and when?)

Role Compliance Professional

Preparing a survey and testing it; interpreting the results; reporting; discussing; draw up follow-up actions together with the respondents if necessary.