|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Risk areas | Mean | SD | Median | Min | Max | N |
| 1. Sales
 | 2.38 | 1.45 | 2 | 1 | 5 | 13 |
| 1. Marketing
 | 3.23 | 1.36 | 3 | 1 | 5 | 13 |
| 1. Accounting
 | 3.85 | 1.21 | 4 | 1 | 5 | 13 |
| 1. Product
 | 2.31 | 1.38 | 2 | 1 | 5 | 13 |
| 1. Theft
 | 2.38 | 1.45 | 2 | 1 | 5 | 13 |
| 1. Fraud
 | 3.69 | 1.60 | 4 | 1 | 5 | 13 |
| 1. Asset damage
 | 3.31 | 1.44 | 4 | 1 | 5 | 13 |
| 1. Customers
 | 2.77 | 1.36 | 3 | 1 | 5 | 13 |
| 1. Supply chain
 | 3.54 | 1.33 | 4 | 1 | 5 | 13 |
| 1. Legal liabilities
 | 3.15 | 1.41 | 3 | 1 | 5 | 13 |
| 1. Health & safety
 | 3.38 | 1.04 | 4 | 1 | 5 | 13 |

Table 1: Frequency of risk areas

|  |  |  |
| --- | --- | --- |
| **Instrument** | **Frequency of adoption** | **Frequency of adopted systems being ‘very useful’** |
| Q1 Values publicly displayed on company premises. | 46,15 | 66,67 |
| Q2 Communication of ethical issues verbally – that is, encouraging discussion of ethical issues. | 84,61 | 63,64 |
| Q3 Communication of ethical issues in newsletters, letters, email, website etc. | 23,08 | 33,33 |
| Q4 Training on ethical issues. | 61,54 | 75,00 |
| Q5 Generic set of rules  | 69,23 | 33,33 |
| Q6 Code of conduct. | 38,46 | 60,00 |
| Q7 Visibility of rules or ethical behaviour such as posters or published guides. | 38.46 | 60,00 |
| Q8 Ethical standards detailed in job advertisements. | 23,08 | 0,00 |
| Q9 Ethical standards explained in job interviews.  | 53,85 | 71,43 |
| Q10 Training new employees on ethical standards. | 61,54 | 62,50 |
| Q11 Inclusion of ethical standards / rules in employment contracts. | 53,85 | 42,86 |
| Q12 Requirement for employees to sign acknowledgement of ethical standards separate to the employment contract. | 30,77 | 50,00 |
| Q13 Training on ethical issues. | 46,15 | 50,00 |
| Q14 Access to an ethics help-line. | 0,00 | N/A |
| Q15 Access to a whistleblowing hotline.  | 15,38 | 50,00 |
| Q16 Anonymous reporting of misconduct is offered. | 61,54 | 37,50 |
| Q17 Methods of reporting misconduct are provided to employees. | 61,54 | 50,00 |
| Q18 Consequences of misconduct are communicated to employees verbally. | 69,23 | 55,56 |
| Q19 Consequences of misconduct are provided to employees in some form of written documentation. | 23,08 | 66,67 |
| Q20 Ethical behaviour is publicly recognised. | 38,46 | 40,00 |
| Q21 Ethical behaviour is rewarded financially. | 0,00 | N/A |
| Q22 Ethical behaviour is included in performance appraisals. | 7,69 | 0,00 |
| Q23 Communicating ethical standards to suppliers. | 23,08 | 0,00 |
| Q24 Communicating ethical standards to customers. | 53,85 | 14,29 |

Table 2: Frequency and usefulness of systems utilised in ethics management

|  |  |  |
| --- | --- | --- |
| **Operation** | **Frequency of adoption** | **Frequency of adopted operations being ‘very useful’** |
| Q1 Accounting system that flags suspicious transactions. | 69,23 | 88,89 |
| Q2 Financial auditing with a focus on fraud prevention or identification. | 92,31 | 58,11 |
| Q3 Visual observation, such as CCTV to monitor employees. | 76.92 | 40,00 |
| Q4 Use of GPS technology to monitor employee activities and use / misuse of assets. | 61,54 | 62,50 |
| Q5 Email and internet controls and monitoring of employees’ web, email and social media usage. | 38,46 | 40,00 |
| Q6 Procurement processes to guard against bribery and corruption. | 30,77 | 50,00 |
| Q7 Customer selection and screening to prevent undesirable clients. | 30,77 | 50,00 |
| Q8 Control systems to ensure sales and marketing practices are ethical. | 23,08 | 100,00 |
| Q9 Quality control systems to ensure quality products and services are provided. | 100,00 | 61,54 |
| Q10 Health and safety controls are in place to ensure minimum standards are adhered to. | 84,62 | 45,45 |
| Q11 Advanced use of ICT technology to monitor and control employees’ activities. | 23,08 | 66,67 |

Table 3: Frequency and usefulness of operational mechanisms to manage ethics