

## Examples of Survey Statements on Cultural Topics

The statements below were selected from employee surveys in use by organizations. They can serve as a reference for auditors seeking to adapt their organization's survey for use as a cultural assessment tool.

Responses are most commonly elicited via a Likert scale, indicating degrees of agreement ranging from "strongly disagree" to "strongly agree." The scale may consist of five levels with "neutral" in the middle, or it can include four levels followed by "N/A" or "don't know." The latter forces respondents to agree or disagree, unless they have no basis to do so.

### ETHICS

1. Senior management of my business unit demonstrates high ethical standards.
2. My supervisor complies with laws/regulations affecting the company.
3. Integrity of financial and operational results always takes priority over reporting acceptable performance targets.
4. I can report concerns related to workplace ethical dilemmas without fear of retaliation.
5. I trust my organization to do the right thing.
6. In my organization I see instances where unethical behavior is rewarded.
7. My colleagues act in an honest and ethical way.
8. It is difficult to progress in my organization without flexing my ethical standards.
9. I have personally felt pressure to compromise my organization's code of ethical conduct.
10. I have personally observed someone stretching the rules at work.

### REPORTING MISCONDUCT

11. A communication channel exists for reporting suspected improprieties.
12. People who report suspected improprieties are protected from reprisal.
13. If I report wrongdoing to my supervisor, I am confident that the wrongdoing will stop.
14. I know what action to take if I become aware of unethical or fraudulent activity.
15. During the past year, I have personally observed actions or behaviors that violated the law or my organization's code of ethical conduct:

**YES**

**NO**

**UNSURE**

*If Yes: Did you report the misconduct?*

**YES**

**NO**

**UNSURE**

*If Yes: To whom did you report the misconduct? Please select all that apply (list follows).*

### ACCOUNTABILITY

16. For the coming year I am accountable for defined, measurable objectives.
17. My supervisor reviews my performance with me at appropriate intervals.
18. In my experience, people in my area clearly understand the behavior that is expected of them.
19. I believe senior leaders in my organization take responsibility, especially if things go wrong.
20. I see people in my organization turn a blind eye to inappropriate behavior.
21. I see people in my organization try to avoid responsibility in case something goes wrong.
22. Employees in my work unit know what actions to take when they find mistakes or gaps in performance.

### RISK MANAGEMENT

23. My organization's purpose and values are meaningful to me.
24. There is no conflict between my organization's stated values and how we do business.
25. In my department, we identify barriers and obstacles and resolve issues that could impact achievement of objectives.
26. I am confident in the ability of people in my area to identify risks.
27. Employees are told the truth when something goes wrong.
28. I feel comfortable challenging a decision made by my manager.
29. My business unit learns from its mistakes.
30. Information reported to senior management reflects the actual results of operations in my work unit.
31. In my experience, people in my organization are good at dealing with issues before they become major problems.
32. The performance targets in my work unit are realistic and obtainable.
33. I often feel excessive pressure to perform in my work.
34. My organization focuses primarily on short-term results.
35. I have observed improvements in the way we do things based on lessons learned.

### WORK ENVIRONMENT

36. Employees in my work unit are treated fairly and justly.
37. Employees in my work unit do not have to take unnecessary safety risks to perform their job.
38. I am able to provide input into decisions that affect my job.
39. I feel valued for the work that I do.
40. Employees are treated with respect.