

# Spotlight

## Lighting up behavioural risk



### The importance of an ethical culture

The compliance demands placed on businesses and other organisations are growing by the day. Regulators expect organisations to put in place and evidence their defence against key risks such as bribery and corruption, sanctions, and other anti-competitive and unethical behaviour.

Ethical business conduct is not just about rules and processes. It goes to the heart of your business and your core values.

### Our clients are asking

- How do I demonstrate that my compliance programme is driving the right behaviours?
- How do I identify whether my company environment is driving the right behaviours?
- How do I know that I am targeting my limited resources on my riskiest areas?

### Contacts

**Mark Anderson**  
Partner, Forensic Services  
M: +44 (0) 7770 921256  
E: [mark.r.anderson@pw.c.com](mailto:mark.r.anderson@pw.c.com)

**Amr Mousa**  
Partner, Risk  
M: +44 (0) 7795 952156  
E: [amr.mousa@pw.c.com](mailto:amr.mousa@pw.c.com)

**Katy van Bregt**  
Senior Manager, Forensic Services  
M: +44 (0) 7525 282724  
E: [katherine.h.vanbregt@pw.c.com](mailto:katherine.h.vanbregt@pw.c.com)

### How Spotlight can help...

At PwC, we know that your reputation is key and that you want confidence in your ability to manage behavioural risk to protect what matters most to you and your business. We can help our clients to navigate the risk and compliance landscape (including local and global regulatory standards, such as the UK Bribery Act and FCPA), target their resources effectively, and create a strong culture of ethics and compliance.

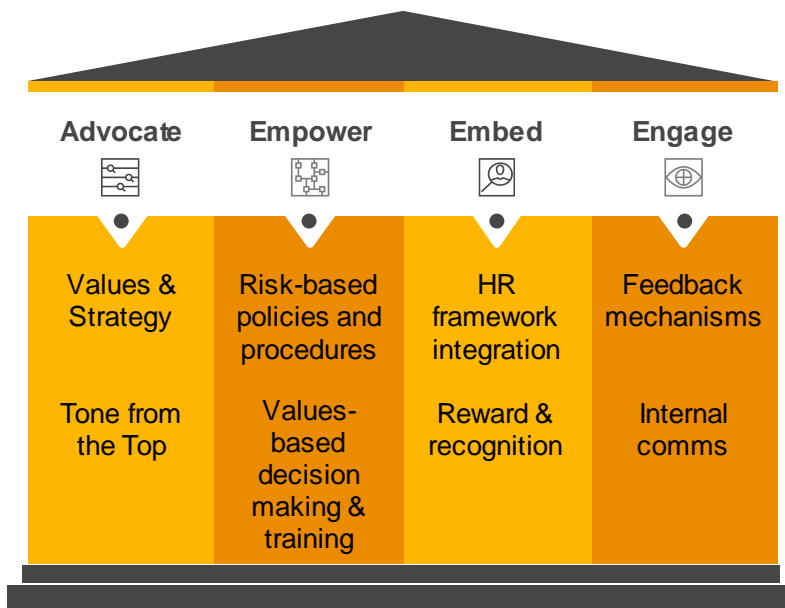
In order to be able to do that, it is essential that organisations are able to collect meaningful data that allows them to actively monitor and address their behaviour risks. However, measuring behavioural risk is complex. Traditional approaches rely solely on the use of qualitative data obtained from interviews and focus groups, meaning measuring tangible changes is challenging. Our way is different.

Spotlight is a web enabled tool that allows you to quantify the behavioural risk from your organisation.

Our Ethics & Compliance team has specifically designed this customisable survey to help our clients understand how their ethics and compliance programs are perceived and create an environment where their people instinctively do the right thing.

Through 37 targeted questions, Spotlight assesses the gap between the behaviour that management are seeking and expecting and the actual behaviour demonstrated by employees.

Employee perception is measured against four key pillars for embedding ethical behaviour:



Spotlight also includes the opportunity to understand your employees' perception of ABC and ESG issues through an additional 10 questions, providing even more specific and timely feedback.



# Spotlight

Part of a 360° view of your ethics & compliance



## Highlight your E&C risk

You could be more agile, more adept at identifying opportunities to improve and better able to anticipate change; all powerful drivers of competitive advantage and growth. Our approach to understanding an E&C framework includes qualitative and quantitative measures that will help you not only to identify the E&C risks within your organisation, but also to minimise it by going straight to the source – your staff.

Spotlight allows us to provide you a comprehensive view for all sections of your organisation, so you can focus in on a specific division, business unit and regional / geographic area in a more targeted way.

## Four steps to insight

- 1 Spotlight** – launch our comprehensive survey across your organisation and learn how your employees view the existent E&C policies;
- 2 On-site interviews** – following the survey results, a PwC team will gather qualitative information from the leads of the departments with highest risk and undertake a comprehensive documentation review;
- 3 Client workshops** – working with wider groups within the client organisation to highlight the importance of strong E&C programs and of the key role employees play;
- 4 Document review** – a PwC team will undertake a comprehensive review of your related documentation to provide a holistic overview and uncover any latent connections.

## Our experience

### Culture Review



#### Project description:

Our client, a FTSE 100 mining organisation, wanted to undertake a review of its current business ethics and integrity culture. They recognised that a rules-based approach is not robust enough to deal with every situation, working in environments and markets where their staff are presented with ethical dilemmas on a daily basis.

#### What we did:

We supported the client in performing a risk based review of their current position using Spotlight. This led to the identification of potential barriers to achieving the desired state for ethical business conduct, which we helped the client to address through a gap analysis and remediation plan. Finally we designed, developed and delivered experimental masterclasses and workshops on ethical business conduct for senior management and employees.

#### Benefit to our client

Enabling the client to enhance the ethics and integrity of the business to address the challenges of their operating environment by using their core values as a universal platform.

### Enhanced Compliance Review



#### Project description:

Our client has an aspiration to be the leading company in the building materials sector. Recent significant growth through acquisition combined with increased legislative and regulatory activity has enhanced the need to ensure that the ethics and compliance programme is best placed to champion and empower the right behaviours in the business whilst ensuring they are able to prevent, detect and respond to ethics and compliance risks.

#### What we did:

Working with the Compliance team we performed interviews, document reviews, workshops and site visits at global locations to understand what they have in place (Current State) and where they aspire to be (Future State) with respect to ethics and compliance.

Using our online tool, Spotlight, we assessed the employees' perceptions and awareness of compliance. This was undertaken for 5,000 employees, in 14 languages across the business from senior management to front line workers.

#### Benefit to our client:

The combination of gathering information from established review techniques and Spotlight meant the client had an understanding of what the employees thought about ethics and compliance and hence why certain behaviours arose.