

# PKF INTEGRITY

Do the right thing, even if no-one is looking. It's called Integrity.



Get closer  
to a culture of integrity

# What does integrity mean for your organisation?

- Is integrity exhibited in the way you treat your customers – placing their needs above your own?
- Does it mean forsaking profit as you seek to ensure you are sourcing goods and services from ethical suppliers – those that do not exploit children, pay bribes or engage in environmental vandalism?
- Does your Board define integrity as ensuring the organisation takes a risk based approach to compliance and governance – not merely a “tick the box” approach?

PKF believes that integrity can mean all of those things and more.

We believe that following your “moral compass” will allow your organisation and employees to engage in ethical conduct that reflects well on them and your organisation’s reputation – with the market, customers and regulators

PKF can assist organisations in developing their Integrity Framework through the following ways:

## Culture

Do you really know what your employees’ attitudes are towards ethics and integrity? Tools to measure and assist with developing or maintaining an Integrity Framework include:

- Cultural Surveys
- Workshops with Staff – corporate governance, fraud, corruption, conflicts of interest, culture etc
- One on one interviews with directors and senior management
- Analysis of past incidents – such as policy breaches, bullying and harassment etc.

## Controls

How effective is your internal control framework and does practice match policy? Strategies to assist organisations understand the strength of their internal control environment include:

- Fraud and Corruption Risk Assessments
- Benchmarking against the Australian Standard AS8001:2008
- Reviews of policies and processes
- Data analytics
- Forensic review of high risk areas such as procurement, payroll and contractors

## Capability

Does your organisation have sufficient resources and experience to implement and maintain an Integrity Framework? Organisations benefit greatly from external expertise such as:

- Review of the corporate governance structure
- Gap analysis covering areas such as processes, policies, staffing and experience
- Skills transfer from experts in Audit, GRC and Fraud Control
- Co-sourcing or out-sourcing of key areas such as internal audit and investigations

## Communication

Do your managers, employees, suppliers or other third parties understand your organisation’s approach to ethical behaviour? Key areas to consider include:

- Policy development, review and implementation – including Codes of Conduct, Fraud Policy, Procurement Guidelines
- Integrity Awareness Training
- Training in dealing with the media and regulators
- Whistle blower Hotlines – an avenue for employees and other stakeholders to report instances of fraud, corruption, misconduct or maladministration

For further information on how the PKF Integrity Team can assist your organisation please contact one of our senior Integrity Leaders:



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