

Key Interview Questions for Ethics Audits

Self-auditing your ethics program will help to ensure that it is functioning as intended, and that all business units and staff functions are complying with its requirements. Interviews with employees and managers can be used to assess understanding of important areas of an ethics and compliance program. Use the sample questions below in your interviews for a code of conduct audit, hotline reporting mechanism audit, or leadership commitment audit.

To start, choose a random sample of employees and/or managers from selected work sites (about 20 employees at each location). Interview employees without the presence of their supervisors. Provide a standard questionnaire to each Ethics Auditor to be used in these interviews to ensure consistency. Best practice is to communicate to the employee before the interview begins that they are being questioned to assess how well the company has communicated the appropriate guidelines. However they respond, they are not at fault and are not being judged.

Code of Conduct Audit: Employee Interview Questions

1. Does the employee understand their role in complying with the standards established by the code of conduct?
2. Does the employee believe the company is serious about ethics and compliance? If not, why not?
3. What does the employee think are the company's risks regarding ethics and compliance?
4. Does the employee know the name and contact information of their Ethics Officer/Advisor, or the person they can contact to report wrongdoing?

The answers to the above questions should be summarized to form an opinion regarding the effectiveness of the Code of Conduct training program.

Hotline Reporting Mechanism Audit: Employee Interview Questions

1. Does the employee know that there is a hotline number they can use to report concerns?
2. Does the employee know where to find the hotline number?
3. Does the employee know that there will be no retaliation for reporting a concern even if it turns out to be unsubstantiated? If the employee answers that they fear retaliation, ask why. Is there any evidence of retaliation?
4. Does the employee know the name and contact information of their Ethics Officer/Advisor, or the person they can contact to report wrongdoing?

The answers to the above questions should be summarized to form an opinion regarding the effectiveness of the hotline reporting mechanism.

Leadership Commitment Audit: Manager Interview Questions

Assess the effectiveness of leadership commitment to ethics and compliance asking the following questions during interviews with managers.

1. What do you think is your role in establishing an ethical culture?
2. What specific things do you do to promote an ethical culture within your organization?
3. What do you do to ensure that employees know how to voice their concerns without fear of retaliation?

Manager answers should include all or most of the following:

- Lead by example
- Ensure that employees receive a copy of the code of conduct
- Ensure that employees understand the company's ethics standards
- Create a culture that encourages employees to comply with company policies and voice questions and concerns
- Respond immediately to concerns that are raised
- Ensure that employees complete required ethics and compliance training
- Be cognizant of ethics exposures and take appropriate mitigating actions
- Reiterate on a regular basis that there will be no retaliation for reporting a concern

If manager responses do not cover the above, this could indicate the message of ethical behavior has not flowed from the top leadership down to the supervisors who directly manage the company's day-to-day business. Therefore, internal audit should recommend corrective actions such as additional training, communication, and coaching.