



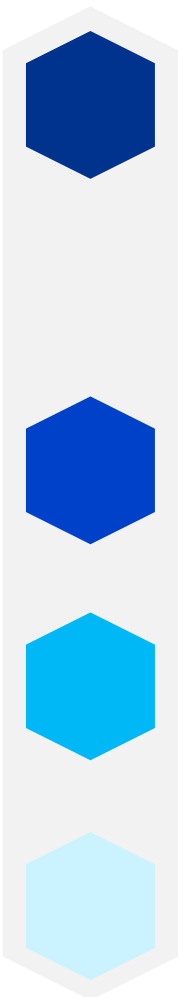
How to assess organisational culture

Elaine McCormack

—
June 2023

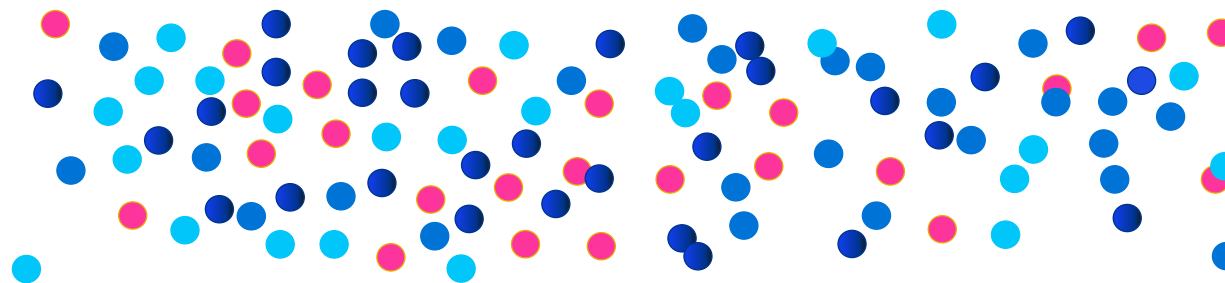


Soft controls and risk management



Business risks

Including compliance risks



Hard controls

	Procedures	Segregation of duties	Policies
Risk analysis	(Physical) security	Internal control	

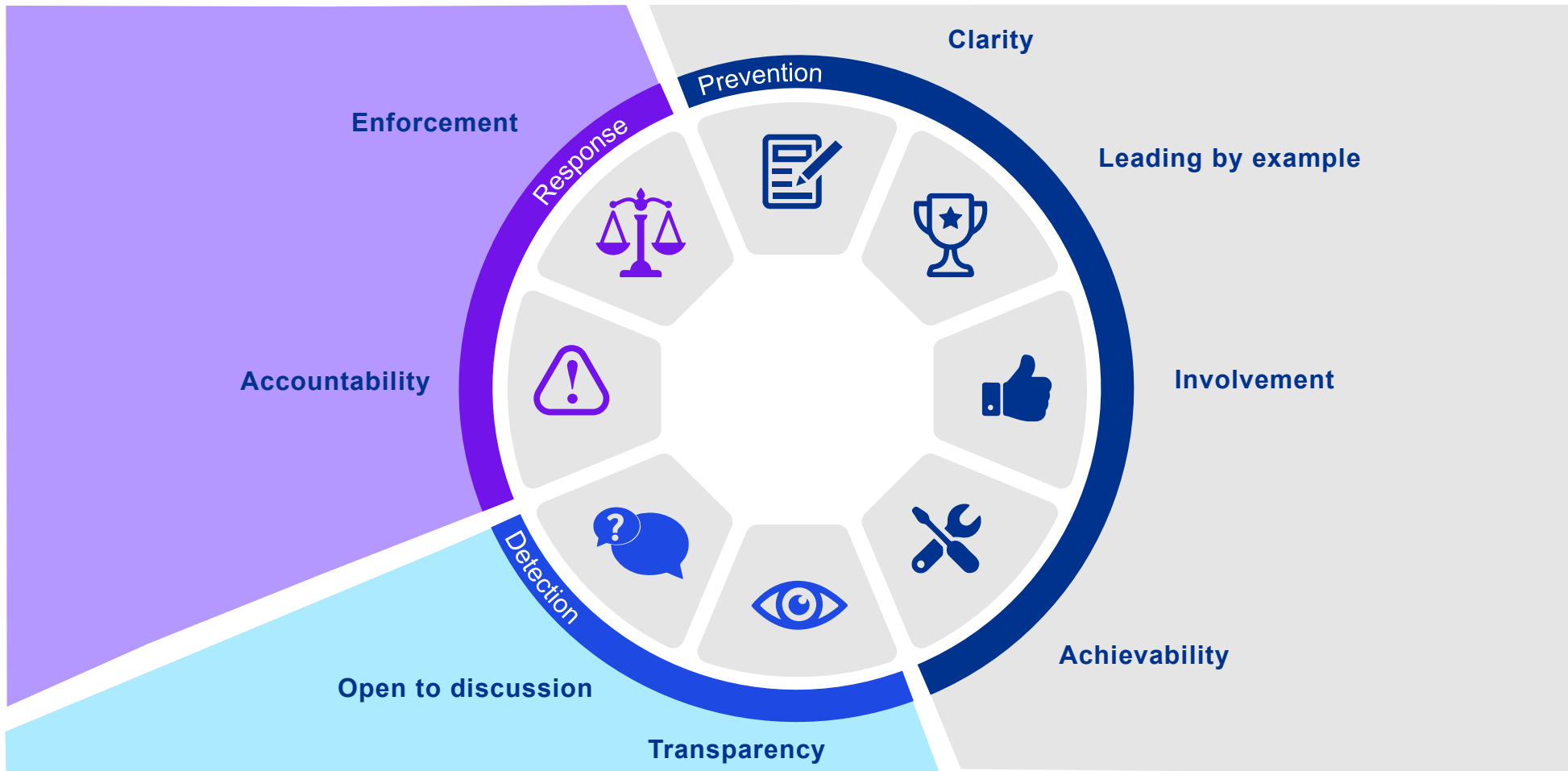
Soft controls instruments

Training	Monitoring	Whistleblower guidelines	Safety net
Code of conduct	Performance reviews	Raising awareness	

Soft controls

Fundamental for every organisation is:
behaviour of its employees and management

Soft controls - intangible behaviour influencing factors



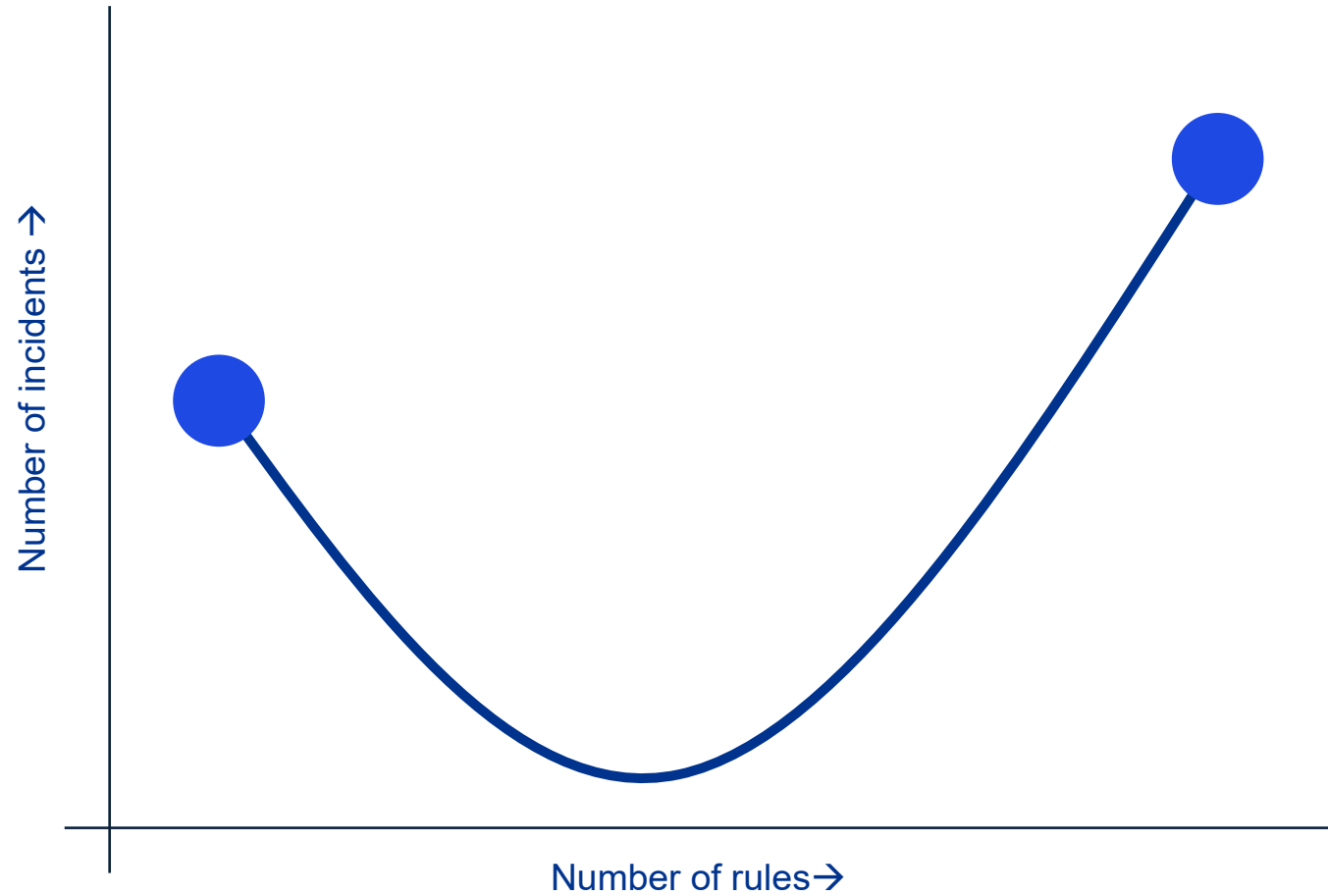
**Why did people not
always comply with
the COVID 19 rules?**

In London, confusion and scepticism over new COVID-19 rules

By Luke Hanrahan • last updated: 03/10/2020



Clarity: relationship between incidents and rules



Leading by example

UK health minister quits after breaking COVID rules with affair

Reuters



UK's Johnson apologises for COVID 'Partygate' scandal

Prime Minister Boris Johnson offers an apology for attending a party during the coronavirus lockdown and says it did not occur to him that a birthday gathering was a party.



Involvement



COVID-19
CW+ RAPID RESPONSE FUND

Help our staff provide the best possible care for patients affected by COVID-19.

- New Equipment
- New Technology
- Support for Frontline Staff

You can support the Rapid Response Fund by donating online

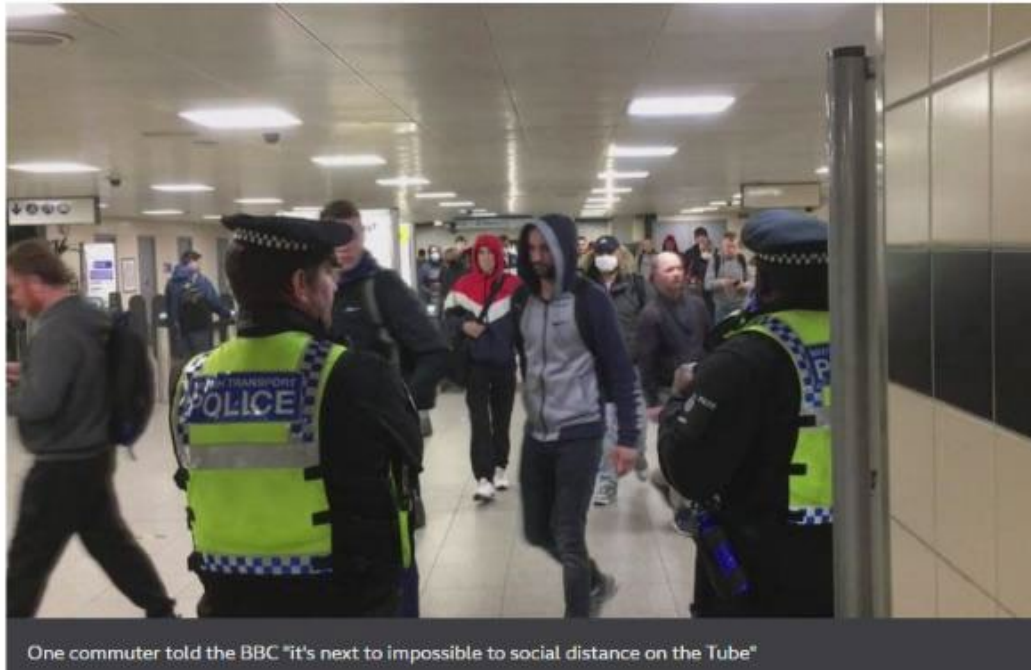
cwplus.org.uk/donate

Achievability

Coronavirus: Social distancing 'impossible' on London commute

13 May

Coronavirus pandemic

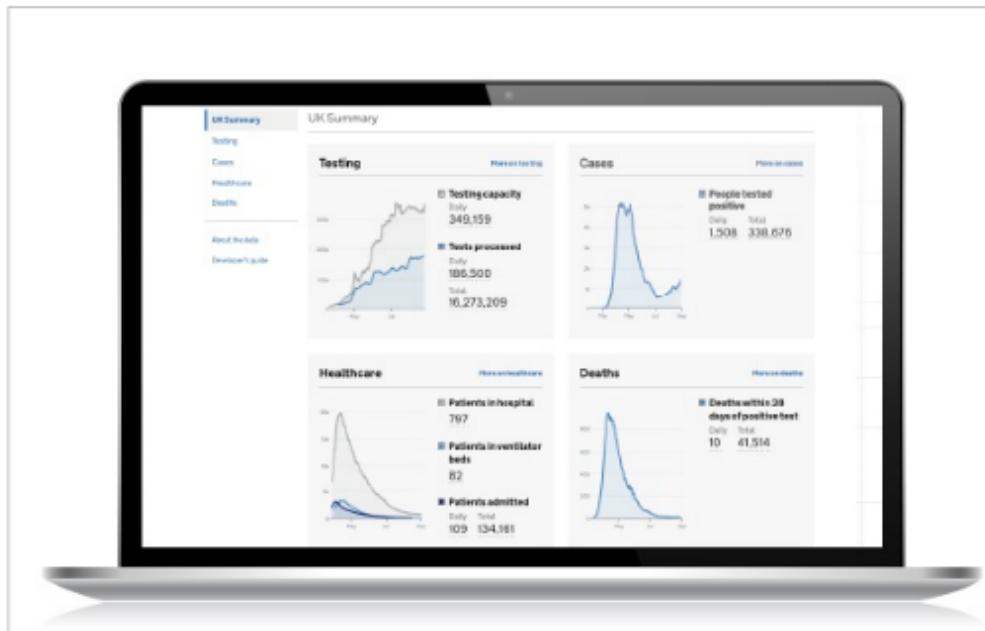


One commuter told the BBC "it's next to impossible to social distance on the Tube"

Transparency

The COVID-19 dashboard: bringing together data and statistics in one place

[Julian Flowers](#), 4 September 2020 - [Coronavirus \(COVID-19\)](#), [Data blog](#)



Open to discussion

How social workers can tackle the ethical and practice challenges of Covid-19: guidance from PSWs

The pandemic is exacerbating existing sources of need and making it harder for practitioners to meet them. In response, the children's PSW network has developed a suite of guidance to help social workers navigate the challenges

April 6, 2020 in Coronavirus, Social work leaders, Workforce



Accountability

The screenshot shows the top section of the POLICE.UK website. It features a dark teal header with the text 'POLICE.UK' on the left and a white search bar on the right containing the text 'How can we help you?'. Below the header is a navigation menu with four items: 'Support services', 'Advice and crime prevention', 'Policing in the UK', and 'Performance'. The main content area below the menu has a light gray background and contains the heading 'Tell us about a possible breach of coronavirus (Covid-19) measures' in a large, bold, black font.

Enforcement

Coronavirus: What powers do police have if people break Covid rules?

By Dominic Casciani
Home affairs correspondent

🕒 6 days ago

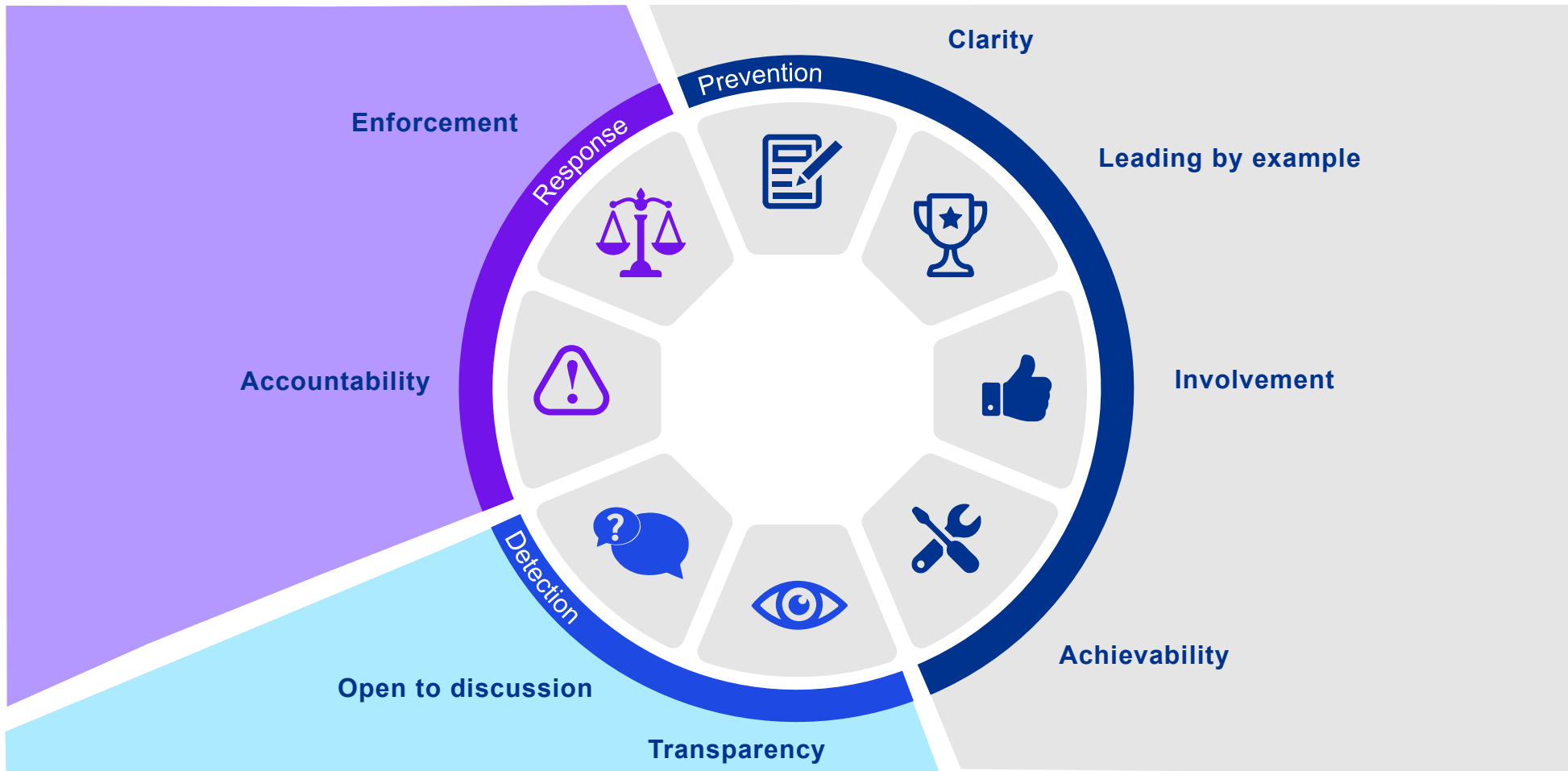
Coronavirus pandemic



Getting the right balance

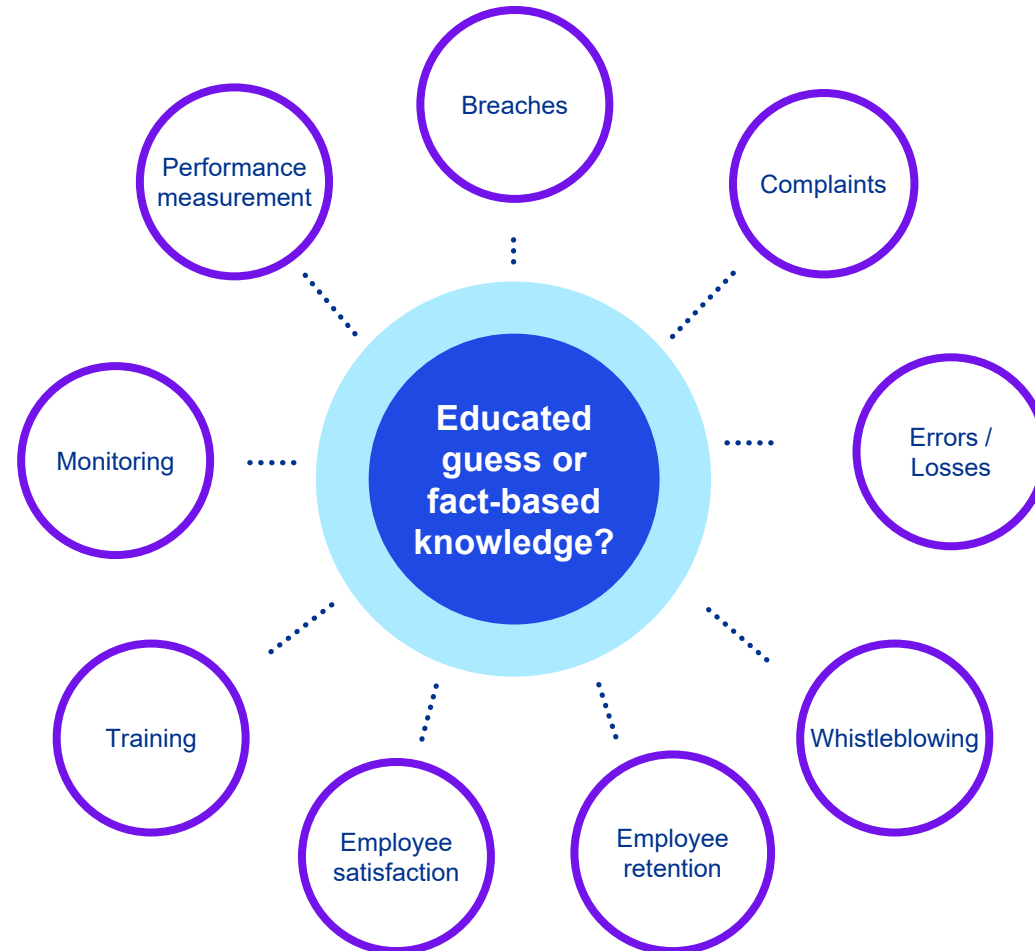
← Too little...		Too much... →
People are not guided in what appropriate behavior is	Clarity	People feel clouded by an abundance of rules/policies & procedures
Poor role model – little regard for rules	Leading by example	Dictatorial – people blindly copy behaviour
No consultation	Involvement	Too many chiefs
Unrealistic goals	Achievability	People feel that they are constantly tested
Unnecessary secrecy	Transparency	Information overload
Behaviour throughout the organisation is incoherent	Open to discuss	People are afraid to make decisions without consultation
People (feel that they) can get away with non conformist behaviour	Accountability	Over-reporting
Behaviour is not seen as a key issue	Enforcement	Behaviour is primary performance indicator

What is the culture like within your business?



How you know what your culture is like?

Growing priority amongst our clients





Elaine McCormack

Associate Director, Advisory

KPMG in the Crown Dependencies

T: +44 (0) 1624 681024

E: emccormack@kpmg.co.im



kpmg.com/cds

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 KPMG in the Crown Dependencies is the business name of a group of Jersey and Isle of Man limited liability entities each of which are member firms of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

[Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.]

Document Classification: KPMG Public