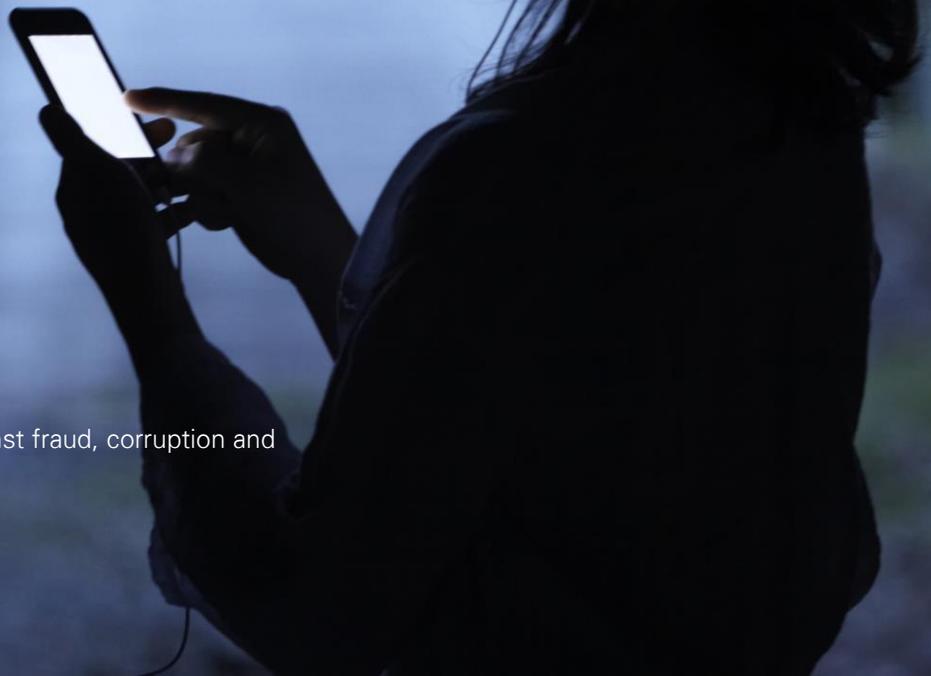




Making a commitment to ethics and integrity

**Overview of our Ethics Hotline
service**

Advisory | Forensic



Taking a proactive stance against fraud, corruption and
misconduct

[KPMG.com/estafrica](https://www.kpmg.com/estafrica)

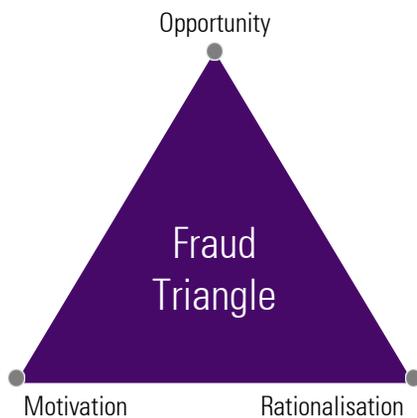
Monkey see, monkey do?

The influence of unethical behavior by colleagues

Why, and under what circumstances employees behave unethically is both an intriguing and important question. There appears to be no single answer to this question.

A well-known answer to this question is the so-called fraud triangle, which postulates that employees commit fraud (or other unethical behavior) when they have the opportunity to do so, when they are motivated to do so, and when they can justify or rationalize their behavior.

The fraud triangle was created by criminologist Cressey in the 1950s. In recent years other disciplines than criminology have started to look for answers to the question of why people behave unethically.



Psychology and social psychology in particular, have contributed important insights into people's behavior, often through experiments. A number of experiments and studies have investigated how the ethical or unethical behavior of others influences people's own unethical behavior.

The general conclusion in this line of research is that people tend to follow the example of others also with respect to unethical behavior. This implies that employees who observe more unethical behavior would tend to commit more unethical behavior compared to employees who observe less unethical behavior in their work environment.



Conclusion

The power of others' behavior is particularly strong when the person observed is a role model for the employees. A very experienced colleague, a supervisor or a member of management can be role models for others. If their behavior is unethical and contradicts the rules established by the organization, then the "monkey see, monkey do" effect is particularly likely to occur, and unethical behavior can spread.

In order to avoid or at least limit such "monkey see, monkey do" dynamics in unethical behavior organizations should make sure that employees observing unethical behavior know how to react in the right way, and feel empowered to do so, rather than just following the bad example, or looking the other way. Whistle-blowing facilities as well as a culture that encourages employees to raise their concerns to their line managers or management can help to limit the spread of unethical behavior.

KPMG's Ethics Hotline

An Introduction

'Whistle blowing' is about "**raising a concern about malpractice within an organization**". It is a key tool for promoting individual responsibility and organizational accountability.

The KPMG Ethics Hotline is an independent service tailored to mitigate the risk of victimization, recrimination and dismissal of employees as a repercussion for whistleblowing.

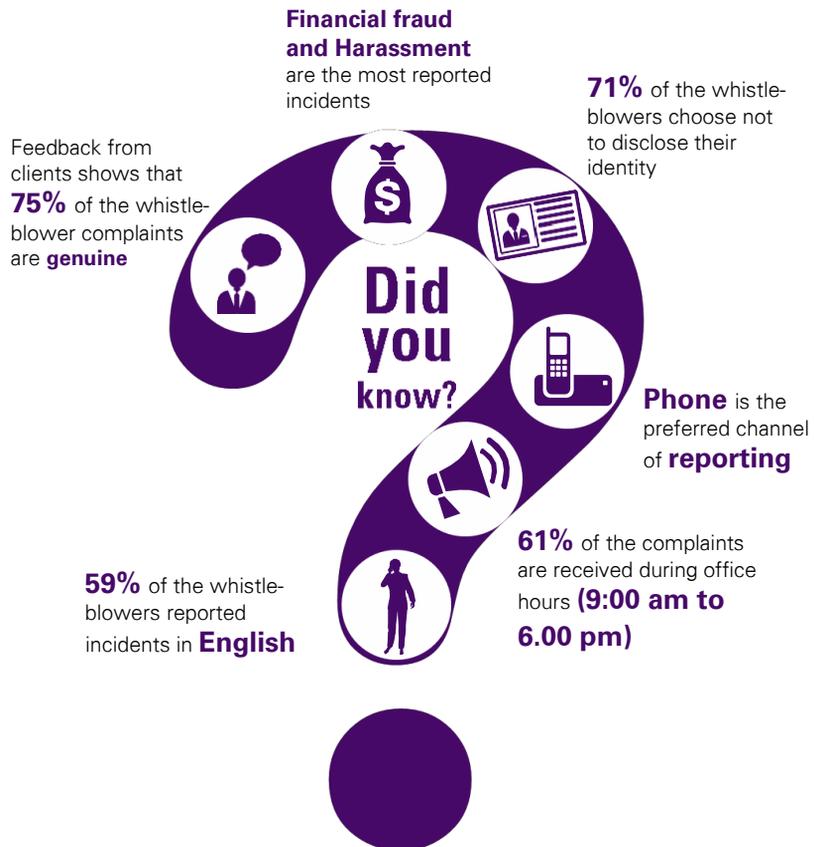
Our service:

- ✓ Contributes to ensuring an honest work ethic in your workplace by providing an independent conduit whereby employees can report incidents of unethical practices.
- ✓ Acts as a live suggestion box to manage a range of unethical practices that do not fall within the specific category of criminal conduct.

The KPMG Ethics Hotline is operated in a manner to ensure **ANONYMITY** for employees and promote **ETHICAL PRACTICE** in organisations.

Features

- Use of one unique 0800 Free Call number and one email address;
- Forensic agents operating the service and manning the calls;
- Caller identification blocked for all calls;
- Recording of calls for quality control purposes;
- Workshops for clients on use of the hotline;
- Weekly reporting on information and number of calls received; and
- Immediate action on urgent reports.
- This service is available in Kenya, Uganda and Tanzania.



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