Anti-intimidation and Ethical Practises Forum

Ethical Practises Survey 2017

RESEARCH REPORT
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EXECUTIVE SUMMARY

The Anti-Intimidation and Ethical Practices Forum (AEPF) Ethics Perceptions Survey was developed to quantitatively capture the perceptions that professionals hold regarding ethics in their society, organisations and professional institutions. The survey also endeavoured to measure perceptions of reporting unethical behaviour and to gauge whether support for ethical conduct and reporting unethical behaviour is forthcoming in organisations in South Africa.

A total of 1890 professionals working in South Africa responded to the survey. Results indicated that professionals have a strong desire to report unethical behaviour, feel that organisations want to do the right thing and have positive perceptions regarding their affiliated professional institutions. However, results also indicated that more can be done to reduce the complexity of ethics complaint procedures in organisations, which governing bodies do not always adhere to ethical guidelines, and that public-sector leadership and support regarding ethics is not as forthcoming as in the private sector. Incidences of fearmongering and intimidation, although not the norm, were also prevalent, and the serious nature of intimidation requires further consideration.

A primary finding of this report is that professional institutions/bodies perform an important support function for professionals regarding ethics in organisations. Additionally, the findings indicate that more support needs to be given to professionals in the public sector who deal with more serious challenges regarding ethical conduct and the reporting of unethical behaviour, in comparison to their private-sector counterparts.
1. SECTION 1: INTRODUCTION

1.1. Background and Purpose of the AEPF Ethics Perceptions Survey

The Anti-Intimidation and Ethical Practices Forum, hereafter referred to as the AEPF, commissioned the development of an Ethics Perceptions Survey to measure the perceptions professionals hold about ethics in their society, organisations, and professional institutions. The survey also aimed to gather information on the experiences of reporting unethical behaviour to organisations and professional institutions, and whether professionals were supported and/or intimidated for doing so.

The mandate of the AEPF is to provide support to professionals on reporting unethical conduct (‘whistleblowing’) in a safe and responsible manner, and to assist professionals who may be intimidated for exposing unethical behaviour in their organisations and/or professions. Consequently, perceptions about ethics in organisations/professions, and the personal experiences of reporting unethical behaviour, hold special interest for the AEPF.

This research report presents the findings of the first distribution of the AEPF Ethics Perceptions Survey. The following section briefly reviews the content and properties of the survey and gives an overview of its development and distribution.

1.2. Properties of the AEPF Ethics Perceptions Survey

The AEPF Ethics Perceptions Survey was developed for completion by individuals who belong to a professional institution and who are currently employed in industry. The survey is composed of 34 statement-based items that ask respondents to rate their

* *Professionals* were defined as skilled workers who are members of a professional body/institute that oversees their career work practice.
agreement/disagreement on a six-point factorial Likert-type scale (anchored between strongly disagree and strongly agree).

The survey has five primary content areas (referred to as scales). The five scales measure:

- (1) perceptions of ethics in society (five items);
- (2) perceptions of ethics in organisations (five items);
- (3) perceptions of ethics in professional institutions (seven items);
- (4) the willingness to report unethical behaviour and the ease of reporting such behaviour (10 items); and
- (5) the personal experience of reporting unethical behaviour (seven items).

Item content was developed in collaboration with a number of professional institutions affiliated with the AEPF, namely: The Ethics Institute (TEI); the Institute of Internal Auditors of South Africa (IIASA); the South African Institute of Professional Accountants (SAIPA); the Institute of Directors of Southern Africa (IoDSA); the Institute of Risk Management South Africa (IRMSA); the South African Institute of Chartered Accountants (SAICA); and the Association of Certified Fraud Examiners South Africa (ACFE). The primary reasons for the development of the survey was to (1) obtain a better understanding of the state-of-ethics in organisations and professional institutions, and (2) to understand what challenges professionals face regarding the reporting of unethical behaviour.

The survey was primarily distributed to professionals who work in the corporate governance, accounting, auditing, business, and risk management professions in Southern Africa.

1.3. Introduction and overview of the research report

This research report is composed of a number of sections, each dealing with specific elements of the survey and its findings.

Sample descriptive statistics are presented in Section 2 which give an overview of the demographic characteristics of the sample of respondents who completed the survey. This
Section is important as the generalisability of findings are strongly related to the sample characteristics which contextualises the data.

Section 3 reports the results of the survey for the entire sample of respondents. Results are presented per survey scale.

Section 4 provides comparative data for employees working in the public and private sectors. Data on these two sectors were drawn from the total sample \( (n = 1890) \), which was split into public \( (n = 418) \) and private sector \( (n = 1314) \) sub-samples for comparison.

2. SECTION 2: SAMPLE CHARACTERISTICS

The total sample of respondents was composed of 1890 professionals \( (n = 1890) \) who completed the AEPF Ethics Perceptions Survey using an online survey platform. To ensure anonymity and to maintain confidentiality, no identifying information was gathered that could link the results of the survey to the identity of respondents. The survey was completed voluntarily through electronic distribution methods, including email and social media.

2.1. Gender, Age, Ethnicity and Highest Qualification

The full set of descriptive statistics concerning the gender, age, ethnicity and highest qualification of the sample can be viewed in Table 1 on the following page.

2.1.1. Description of the sample

More men (57.30%) than women (42.70%) completed the survey, and the majority of the respondents were between 31 and 50 years (61.06%) of age. Respondents were mostly composed of professionals of White (50.11%) and Black (35.93%) ethnicity. As would be expected with professional occupations, most of the respondents held tertiary qualifications, with the majority holding a Bachelor’s (35.19%) or Honours degree (25.19%).

2.1.2. Generalisability considerations

Although men were slightly overrepresented compared to women, similar demographic characteristics were obtained by Statistics South Africa for skilled-workers in their Quarterly Labour Force Survey (2014). Similarly, the imbalance of Black versus White professionals, when compared to the general South African population, is not uncommon for skilled workers
in South Africa (Statistics South Africa, 2014). However, professionals of Indian ethnicity were underrepresented in the sample (Statistics South Africa, 2014). Age categories for professionals mirrored those of the skilled workforce in South Africa, where the majority of skilled employees were between 35 and 55 years of age.

Table 1.

**Gender, Age, Ethnicity and Highest Qualification (n = 1890)**

<table>
<thead>
<tr>
<th>Descriptive Variable</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gender</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Men</td>
<td>1083</td>
<td>57.30%</td>
</tr>
<tr>
<td>Women</td>
<td>807</td>
<td>42.70%</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 – 30 years</td>
<td>269</td>
<td>14.10%</td>
</tr>
<tr>
<td>31 – 40 years</td>
<td>679</td>
<td>35.59%</td>
</tr>
<tr>
<td>41 – 50 years</td>
<td>486</td>
<td>25.47%</td>
</tr>
<tr>
<td>51 – 60 years</td>
<td>309</td>
<td>16.19%</td>
</tr>
<tr>
<td>61 – 65 years</td>
<td>85</td>
<td>4.45%</td>
</tr>
<tr>
<td>&gt; 65 years</td>
<td>80</td>
<td>4.19%</td>
</tr>
<tr>
<td><strong>Ethnicity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asian</td>
<td>15</td>
<td>0.79%</td>
</tr>
<tr>
<td>Black</td>
<td>679</td>
<td>35.93%</td>
</tr>
<tr>
<td>Coloured</td>
<td>121</td>
<td>6.40%</td>
</tr>
<tr>
<td>Indian</td>
<td>126</td>
<td>6.67%</td>
</tr>
<tr>
<td>White</td>
<td>947</td>
<td>50.11%</td>
</tr>
<tr>
<td>Highest Qualification</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>---</td>
<td>----------</td>
</tr>
<tr>
<td>Other</td>
<td>2</td>
<td>0.11%</td>
</tr>
<tr>
<td>Matric certificate</td>
<td>45</td>
<td>2.38%</td>
</tr>
<tr>
<td>Diploma or equivalent</td>
<td>267</td>
<td>14.13%</td>
</tr>
<tr>
<td>Bachelor’s degree</td>
<td>665</td>
<td>35.19%</td>
</tr>
<tr>
<td>Honours degree</td>
<td>476</td>
<td>25.19%</td>
</tr>
<tr>
<td>Master’s degree</td>
<td>292</td>
<td>15.45%</td>
</tr>
<tr>
<td>Doctorate/PhD</td>
<td>30</td>
<td>1.59%</td>
</tr>
<tr>
<td>Not indicated</td>
<td>115</td>
<td>6.08%</td>
</tr>
</tbody>
</table>

**2.2. Professional Affiliation, Professional Membership and Job-level**

The full set of descriptive statistics regarding the professional affiliation, professional membership and job-level for the sample can be viewed in Table 2 on the following page.

**2.2.1. Description of the sample**

The majority of the sample held a primary professional membership with the Institute of Internal Auditors of South Africa (29.59%), followed closely by members of the South African Institute of Professional Accountants (23.03%). Jointly, these two professional institutes constituted approximately half of the sample. If the South African Institute of Chartered Accountants (7.52%) is included, then the majority of the sample worked in the auditing and accounting professions.

Additionally, most respondents in the sample were full members of their professional institutes (67.51%), and the majority took up positions in organisations as specialists (19.31%); middle managers (18.99%); and first line managers (16.19%). These results jointly make up 54.90% of the total sample.

**2.2.2. Generalisability considerations**

As the majority of the sample is composed of auditing and accounting professionals, results can be generalised to professionals in these or related professional fields. However, it is
important to take into consideration that the auditing and accounting professions are heavily regulated by both legislation and their professional institutions, which have strict ethics and competency guidelines for members. The views of the respondents regarding their professional institutes should thus be understood within this context.

Table 2.
*Professional Affiliation, Professional Membership, and Job-Level (n = 1890)*

<table>
<thead>
<tr>
<th>Descriptive Variable</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Professional Affiliation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institute of Internal Auditors South Africa (IIASA)</td>
<td>559</td>
<td>29.59%</td>
</tr>
<tr>
<td>South African Institute of Professional Accountants (SAIPA)</td>
<td>435</td>
<td>23.03%</td>
</tr>
<tr>
<td>Institute of Directors in Southern Africa (IoDSA)</td>
<td>180</td>
<td>9.53%</td>
</tr>
<tr>
<td>Institute of Risk Management South Africa (IRMSA)</td>
<td>144</td>
<td>7.62%</td>
</tr>
<tr>
<td>South African Institute of Chartered Accountants (SAICA)</td>
<td>142</td>
<td>7.52%</td>
</tr>
<tr>
<td>Association of Certified Fraud Examiners South Africa (ACFE)</td>
<td>134</td>
<td>7.09%</td>
</tr>
<tr>
<td>The Ethics Institute (TEI)</td>
<td>51</td>
<td>2.70%</td>
</tr>
<tr>
<td>Other</td>
<td>244</td>
<td>12.92%</td>
</tr>
<tr>
<td><strong>Professional Membership Level</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Member</td>
<td>38</td>
<td>2.01%</td>
</tr>
<tr>
<td>Affiliate</td>
<td>70</td>
<td>3.70%</td>
</tr>
<tr>
<td>Associate</td>
<td>208</td>
<td>11.01%</td>
</tr>
<tr>
<td>Fellow</td>
<td>169</td>
<td>8.94%</td>
</tr>
</tbody>
</table>
2.3. Industry Sector and Organisation Type

The full set of descriptive statistics regarding the industry sector and organisation type in which the respondents worked can be viewed in Table 3 on the following page.

### 2.3.1. Description of the sample

The majority of respondents indicated that they work in the banking, finance and/or insurance sectors (25.40%). This is not uncommon for professionals who belong to the audit and accounting professions. The second-most prevalent industry sector represented was services (15.24%), followed by public administration (9.37%).

Additionally, most professionals indicated that they work in large private organisations (31.59%), followed by small and medium private enterprises (19.68%). Consequently, most of the sample indicated they work in the private sector (69.52%) with the public sector (composed of national, provincial and local government) also represented (22.11%).

### 2.3.2. Generalisability considerations
It can be argued that the results primarily reflect perceptions of professionals in the private sector who make up the majority of the sample. To evaluate whether any large differences in the perception of public- versus private-sector employees existed, Section 4 of this report split the sample into public- and private-sector respondents to provide a comparative evaluation of the differences across these two sectors. This split allows the results of public-sector professionals to be analysed undiluted by the results of private-sector professionals. Please refer to these results to understand differences in perceptions between these two sectors and to better understand the views of professionals working in the public sector. It is recommended that more individuals from the public sector be included in future iterations of this survey.

Table 3.

*Industry Sector and Organisation Type (n = 1890)*

<table>
<thead>
<tr>
<th>Descriptive Variable</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banking, finance, and/or insurance</td>
<td>480</td>
<td>25.40%</td>
</tr>
<tr>
<td>Services</td>
<td>288</td>
<td>15.24%</td>
</tr>
<tr>
<td>Public administration</td>
<td>177</td>
<td>9.37%</td>
</tr>
<tr>
<td>Mining, quarrying, energy, oil, and/or chemical</td>
<td>96</td>
<td>5.08%</td>
</tr>
<tr>
<td>Wholesale and retail</td>
<td>93</td>
<td>4.92%</td>
</tr>
<tr>
<td>Education and training</td>
<td>92</td>
<td>4.87%</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>92</td>
<td>4.87%</td>
</tr>
<tr>
<td>Logistics and transport</td>
<td>69</td>
<td>3.65%</td>
</tr>
</tbody>
</table>
Health/pharmaceutical 68 3.60%
Technology 66 3.49%
Agriculture, forestry and fishing 52 2.75%
Defence/security 44 2.33%
Tourism and hospitality 25 1.32%
Other 248 13.12%

Organisation Type
Large private organisation 597 31.59%
Small and medium private enterprise (SME) 372 19.68%
Self-employed in private practice 279 14.76%
Public sector: National government 196 10.37%
Public sector: Provincial government 125 6.61%
Non-profit organisation 66 3.49%
Public sector: Local government 97 5.13%
Other 158 8.36%

2.4. Tenure in Current Organisation

Table 4 (below) summarises the tenure of the respondents in the sample within their current organisations.

Table 4.
Tenure in Current Organisation (n = 1890)

<table>
<thead>
<tr>
<th>Descriptive Variable</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tenure in current organisation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 1 year</td>
<td>183</td>
<td>9.68%</td>
</tr>
<tr>
<td>2 – 5 years</td>
<td>716</td>
<td>37.88%</td>
</tr>
</tbody>
</table>
2.4.1. Description of the sample

Most of the respondents had a tenure of two to five years in their current organisations (37.88%), followed closely by respondents with a tenure of six to 10 years (23.23%). Only a small proportion of the sample (9.68%) held a tenure of less than one year.

2.4.2. Generalisability considerations

As numerous items in the survey refer to unethical conduct experienced in organisations, it is important to obtain results from a sample of respondents who have extensive experience of the culture, values, and behaviours within their respective organisations. Although the sample does include professionals who were recently appointed (less than one year), these professionals make up a small proportion of the total sample. The majority of the sample (90.31%) was of professionals who held more than two years tenure in their current organisation with 29.20% of the sample holding a tenure of 11 years or more. The sample can therefore be considered experienced regarding the culture, values and behaviours of their organisations.

3. SECTION 3: SURVEY RESULTS

3.1. Introduction

This section presents the results of the survey for the total sample ($n = 1890$). For more information about the sample descriptive statistics, please refer to Section 2 of this report.

Each of the scales of the AEPF Ethics Perceptions Survey is presented and evaluated on the item level. The stacked bar graphs present the proportions of agreement or disagreement indicated by each respondent in the sample on a six-point Likert-type scale. Generally, options

<table>
<thead>
<tr>
<th>Tenure Range</th>
<th>Count</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 – 10 years</td>
<td>439</td>
<td>23.23%</td>
</tr>
<tr>
<td>11 – 15 years</td>
<td>194</td>
<td>10.26%</td>
</tr>
<tr>
<td>More than 15 years</td>
<td>358</td>
<td>18.94%</td>
</tr>
</tbody>
</table>
5 and 6 indicate agreement with the statement presented, whereas options 1 and 2 indicate disagreement with the statement presented. As the Likert-type scale is factorial and anchored, only “Strongly Disagree” and “Strongly Agree” are used at either end of the scale. Agreement is measured from 1 (Strongly Disagree) to 6 (Strongly Agree), with numbers listed for selection by the respondent from 1 to 6. As the scale has no middle category, option “3” indicates slight disagreement, and option “4” indicates slight agreement.

Each of the survey scales have a number of statements (items). Only scales 1 to 3 include a stem statement that is referred for each item. For scale 1 (perceptions of ethics in society), the stem is “In my society...” followed by the item content. For scale 2 (ethics in my organisation) the stem is “In my organisation...” followed by the item content. Scale 3 follows the same pattern with the stem “In my professional body/institute...”. Scale 4 and 5 use autonomous statements without stems for each item. These stem statements frame respondents to provide their views in much specified contexts such as in their organisations, or regarding their experiences with intimidation.

The following sections present the results of the survey per scale category. A discussion of results is also presented.

3.2. Scale 1: Ethics in my Society

Figure 1 on the following page presents the results of the scale ‘Ethics in my Society’. This scale measures the perceptions professionals hold about ethics in organisations; ethical leadership in the public and private sectors; and whether society wants to do the right thing irrespective of financial outcomes.
3.2.1. Scale results

Professionals indicated that the organisations in South African society generally want to do the right thing, with 54% agreeing with the statement and only 8% disagreeing. Professionals also indicated that organisations’ governing bodies tend to adhere to ethical conduct with 42% agreeing and only 13% disagreeing. These results indicate that professionals perceive organisations operating in South Africa as having the right intentions when it comes to ethical and principled business.

Perceptions of the ethicality of public-sector leadership was generally poor, with 56% of professionals indicating disagreement with the statement that leaders in the public sector are ethical, and only 9% agreeing. This result indicates a generally poor perception amongst South African professionals from both the public and private sectors regarding ethical leadership in the public sector. In contrast, professionals indicated that leaders in the private sector are generally ethical, with 66% agreeing and only 11% disagreeing.

Although leadership in the private sector is perceived to be much more ethical than in the public sector, it must be understood that the majority of the sample hail from the private sector and may not have direct experience with public-sector leadership. Section 4 of this
report presents results for public- and private-sector professionals separately and tries to mitigate the problem of overrepresentation of private-sector professionals in the sample (refer to comparison in Section 4.1.1 of this report).

Only 26% of professionals agreed that, in South African society, doing the right thing is more important than financial success, with 17% disagreeing with the statement.

3.3. Scale 2: Ethics in my Organisation

Figure 2 on the following page presents the results of the scale ‘Ethics in my Organisation’. This scale measures the perceptions professionals hold about ethics in organisations. More specifically, this scale measures whether South African organisations prioritise and encourage ethical behaviour.
3.3.1. Scale results

Professionals indicated that their organisations tend to prioritise ethics, with 68% agreeing and only 10% disagreeing with the statement. Organisations also tend to encourage employees to talk about ethics, with 69% of professionals agreeing and only 8% disagreeing with the statement. It also appears that organisations tend to encourage employees to do the right thing, with 78% of professionals agreeing and only 5% disagreeing with the statement. Professionals also indicated that their organisations encourage reporting unethical behaviour, with 74% agreeing and only 7% disagreeing. Lastly, 62% of professionals agreed that their organisations use their code of ethics to guide behaviour, with only 11% disagreeing.

These results are promising and indicate that most of the organisations in which professionals’ work prioritise ethics, encourage ethical behaviour, and want employees to report unethical conduct. In this respect, South African organisations appear to be instilling the right attitude towards ethical behaviour and its encouragement in the South African context. Although all results are generally good, the poorest performing item was “The code of ethics is used to guide behaviour” with the highest level of disagreement compared to the other items in the scale. This may indicate that organisations in South Africa should do more
to ‘live’ their codes of ethics, standards, or convictions and use them to guide behaviour and decision making.

3.4. Scale 3: Ethics in my Professional Body/Institute

Figure 3 below presents the results of the scale ‘Ethics in my Professional Body/Institute’. This scale measures the perceptions professionals hold about the ethicality of their professional institutes; the degree to which they help professionals make ethical decisions; the degree to which they create an ethics awareness; and the degree to which they have ethical leadership.

![Figure 3. Perceptions of ethics in professional institutions (n = 1890)](image)

3.4.1. Scale results

Results indicate that professionals generally believe that their professional institutes create an ethics awareness (79% agreement); provide clear guidelines on how to act ethically (79% agreement); and offer quality training on how to act ethically (67% agreement). Additionally, professionals generally agreed that their professional institute makes it easier for them to act...
ethically (74% agreement) and supports them to do the right thing (73% agreement). Most professionals also agreed that their professional institute has ethical leadership (67% agreement), which stands in stark contrast to professionals’ views about the leadership in the public sector (refer to section 3.2.1. on the perceptions of the ethicality of public- versus private-sector leadership).

Generally, it appears that professionals view their professional institutes as important resources that help them to act more ethically. The poorest performing item of this scale was for the provision of quality ethics training by professional institutes. This indicates that professional institutes may need to prioritise ethics training and workshops for their members. More specifically, these workshops should focus on assisting professionals to make better ethical decisions.

3.5. Scale 4: Willingness and Perceptions of Reporting Unethical Behaviour

Figures 4 and 5 on the following pages present the results of the scale ‘Willingness and Perceptions of Reporting Unethical Behaviour’. This scale measures the perceptions professionals hold about their willingness to report unethical behaviour; their experiences of reporting unethical behaviour; their personal preferences when reporting unethical behaviour; their familiarity and the ease of reporting unethical behaviour; and whether organisations reward/recognise them for reporting unethical behaviour.
3.5.1. Scale results

Most professionals indicated that they feel it is their personal duty to report unethical behaviour when it is encountered (78%). Interestingly, far fewer professionals agreed that they feel comfortable reporting unethical behaviour, with only 56% in agreement. Although this result still indicates that more than half the sample feel comfortable reporting unethical behaviour, there is far less agreement than on the previous item ("I believe it is my personal duty to report unethical behaviour"). This may indicate some difficulty and/or discomfort reporting unethical behaviour in practice, even though there is a strong willingness to report such behaviour.

Most professionals indicated that they know where and how to lodge an ethical complaint in their organisation (68% agreement). This indicates that most organisations have clear guidelines on how and where to report unethical behaviour. However, there is much room
for improvement in this regard. It can be argued that organisations should prioritise training on where and how to report unethical behaviour, as professionals are about as familiar with lodging an ethical complaint with their professions (65%) as with their organisations (68%). As organisations usually act as the first reporting line for unethical behaviour, professionals should be more familiar with the processes of reporting unethical behaviour in their organisations compared to their professional institutes, which are generally at arm’s length. These results also indicate that professional institutes do a good job of informing their members of how and where to lodge an ethical complaint.

Figure 5. Willingness and perceptions of reporting unethical behaviour (n = 1890)

With regard to anonymity when reporting unethical behaviour in organisations, 34% of professionals indicated they would prefer to remain anonymous. However, 30% of
professionals indicated they would forego anonymity when reporting unethical behaviour in their organisations.

Comparatively, 39% of professionals preferred to remain anonymous when reporting unethical behaviour to their professional institutes, compared to 34% who would forego anonymity when reporting unethical behaviour. These results indicate that slightly fewer professionals want anonymity as a condition for reporting unethical behaviour in their organisations compared to their professional institutes. It is therefore important that professionals are provided with confidential and anonymous ethics reporting options as one in three professionals will only report unethical behaviour if anonymity is ensured.

Professionals also indicated that they prefer to report unethical behaviour to their organisations (36%), whereas 27% indicated they prefer to report unethical behaviour to their professional institute and not their organisation. This result is not surprising, as the first port-of-call for reporting unethical behaviour is the organisation in which professionals operate. It has been argued that professionals should prefer to report the majority of the unethical behaviour they encounter to their organisations (i.e., their direct supervisor/manager), and only report unethical behaviour to their professional institutes in special cases (Mayer et al., 2013; Taylor & Curtis, 2010). In this case, professionals prefer to report unethical behaviour to their professional institutions almost as much as to their organisations, which may indicate that some professionals feel uncomfortable reporting unethical behaviour in their organisations.

This perceived discomfort reporting unethical behaviour in organisations becomes more evident when it is noted that 48% of professionals felt that leadership would protect them if they reported unethical behaviour, with 23% indicating disagreement. It can thus be argued that there are definite challenges for professionals when reporting unethical behaviour in their organisations. It can be further argued that leadership should protect individuals who report unethical behaviour to a much greater degree than these results indicated.

Results also indicated that most professionals receive ongoing training on how to act ethically in their organisation (44%). This result is encouraging and indicates that organisations take
ethics seriously. It can be argued, however, that more can be done in this regard, as 26% indicated they receive no ongoing ethics training in their organisations.

Additionally, only 26% of professionals indicated that their organisations reward people who report legitimate unethical behaviour, whereas 42% indicated that their organisations do not do so. It is therefore evident that organisations in South Africa do not have a tendency to reward people who report unethical behaviour.

3.6. Scale 5: Personal Experience of Reporting Unethical Behaviour

Scale 5 aimed to capture the experiences of professionals regarding the act of reporting unethical behaviour. For this reason, only those respondents that indicated they had reported unethical behaviour in the past completed this section of the survey.

Approximately 39% of the sample \((n = 733)\) indicated that they reported unethical behaviour in the past. Conversely, 61% of the sample \((n = 1157)\) had never reported unethical behaviour before. This result indicates that professionals do report unethical behaviour, which is both concerning and encouraging.

Firstly, the result is concerning as it indicates that unethical behaviour is prevalent and witnessed by professionals in practice. Put another way, two out of five professionals sampled witnessed and reported unethical behaviour to either their organisations or a professional institute. This indicates that unethical behaviour is prevalent and is observed by professionals operating in praxis.

However, these results are also encouraging as they indicate that unethical behaviour is frequently identified, reported or brought to the attention of organisations or professional institutes. Furthermore, the frequency of reporting unethical conduct often increases when individuals are aware of ethics, and when ethics reporting procedures and systems function effectively (see Mayer et al., 2013). These results also indicate that professionals are not afraid to report unethical behaviour if it is encountered in practice.

Professionals were also asked to indicate to whom they reported the unethical behaviour (refer to Table 5 below).
Table 5.

*Reporting Unethical Behaviour (n = 733)*

<table>
<thead>
<tr>
<th>To whom did you report unethical behaviour?</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>My Professional Institution.</td>
<td>81</td>
<td>11.05%</td>
</tr>
<tr>
<td>My Organisation.</td>
<td>607</td>
<td>82.81%</td>
</tr>
<tr>
<td>The Media.</td>
<td>17</td>
<td>2.32%</td>
</tr>
<tr>
<td>Other.</td>
<td>118</td>
<td>16.10%</td>
</tr>
</tbody>
</table>

Most professionals reported unethical behaviour to their organisation. This result is not surprising, as organisations are usually where unethical behaviour is first encountered and reported (see Mayer et al., 2013). However, if the results of the item “I prefer to report unethical behaviour to my professional body, not my organisation” are considered in the previous scale, then it becomes evident that there is some disparity between where professionals report unethical behaviour in practice, and where they would prefer to report unethical behaviour.

Although professionals have a slightly greater preference to report unethical behaviour to their organisations, in practice they tend to report almost exclusively to their organisations. This may indicate that there are a number of professionals who may find it challenging, or less preferable, to report unethical behaviour in their organisations, but do so anyway. This may be indicative of some internal strain experienced by professionals who report unethical behaviour in their organisations. However, these results may also be indicative of ethical courage because professionals may not prefer reporting unethical behaviour, but do so anyway and feel it is their duty to do so.

The role of professional institutes as an alternate ethics reporting channel is therefore important. Additionally, results indicated that approximately one out of 10 professionals will report unethical behaviour to their professional institutions, thus further emphasising the importance of these entities.
Only a small number of professionals indicated that they reported unethical behaviour to the media. The media is often a last resort for individuals who report unethical behaviour and usually involves extreme cases of misconduct. The media may also be used if individuals feel that their organisation cannot be trusted, or if top leadership are involved in unethical conduct, or ethics reporting structures do not exist, or are not trusted. The ‘Other’ category includes a number of institutions such as trade unions, the ombudsman, and/or judicial systems, among others.

### 3.6.1. Experiences of ease, reward, and recognition of reporting unethical behaviour

The results for the ease, reward, and recognition of reporting unethical behaviour can be viewed in Figure 6 on the following page.

![Figure 6](image)

*Figure 6. Experience of reporting unethical behaviour (n = 733)*
Results indicate that approximately 40% of professionals who reported unethical behaviour in the past found it easy to do so. This is a promising statistic and indicates that organisations and professional institutions are trying to make the reporting of unethical behaviour easier for their employees and members.

However, 31% of professionals disagreed with the statement. This indicates that more can be done to improve the processes and procedures of ethics reporting in organisations and professional institutions. It is also important to consider that reporting unethical behaviour is not a pleasant activity (underscored by previous findings in this report), which may have a bearing on these results.

Reporting of unethical conduct is important for organisations, as it allows them to deal with the unethical activity directly. If employees feel that it is too difficult, or too risky, to report unethical behaviour, they will refrain from doing so, or find alternative reporting channels. Such a situation can greatly increase the risk to the organisation, as unethical behaviour goes unnoticed, or employees resort to reporting unethical behaviour in more public domains. Therefore, making ethics reporting easy and safe has major benefits for the organisation and should be prioritised (Lubisi & Bezuidenhout, 2016).

Interestingly, the majority of professionals indicated that they were not recognised or rewarded for reporting unethical behaviour (85% disagreed that they were rewarded/recognised for reporting legitimate unethical behaviour). It is important to understand that reporting unethical conduct is a sensitive process and, in many cases, individuals would prefer anonymity when reporting such behaviour. In these cases, it becomes difficult to reward or recognise employees who report unethical behaviour. Additionally, South African organisations generally refrain from rewarding such behaviour, as there is a fear that employees would fabricate ethics complaints for monetary gain or recognition.

However, it can be argued that more can be done to positively reinforce legitimate ethics reporting from employees and professionals. Results also indicated that 37% of professionals agreed that positive action was taken by leadership when unethical behaviour was reported,
but 37% also disagreed with the statement. This indicates that organisations can do more to positively reinforce the reporting of unethical behaviour.

### 3.6.2. Experiences of intimidation and fear when reporting unethical behaviour

The results for the experiences of intimidation and fear when reporting unethical behaviour can be viewed in Figure 7 on the following page.

*Figure 7. Incidences of intimidation for reporting unethical behaviour (n = 733)*
Results were generally positive regarding the experience of fear and intimidation for reporting unethical behaviour. Most professionals disagreed that they were intimidated (59% disagreement) or feared losing their job (62% disagreement) for doing the right thing in their organisations. Additionally, professionals generally disagreed that they were threatened for speaking out about unethical behaviour (63% disagreement), or that they feared for their lives for reporting unethical behaviour (72% disagreement). These results indicate that, in the majority of cases, professionals were not fearful or actively intimidated for doing the right thing, or speaking out about unethical behaviour.

However, the results also indicate challenges that need to be addressed more actively. Approximately 23% of professionals indicated that they were intimidated for doing the right thing, and 22% indicated that they feared losing their job for doing the right thing. Professionals also indicated that they were threatened for speaking out about unethical behaviour (22% agreement) and 14% indicated that they feared for their lives for reporting unethical behaviour. Due to the seriousness of these statements, these incidences of intimidation should be considered unacceptable and must be reduced if possible. It is also indicative that intimidation does exist in the workplace for employees who want to do the right thing and/or report unethical behaviour.

3.7. Executive Summary of Results

Professionals indicated that they feel South African organisations and society are generally aware of ethics and want to do the right thing. However, financial success is seen as almost as important a priority as doing the right thing. Additionally, professionals generally expressed negative sentiment towards the ethicality of public-sector leadership and indicated that private-sector leadership prioritises ethics and is more ethical in comparison. However, professionals mostly agreed that organisations and professional institutions prioritise and encourage ethical behaviour in South Africa. They also indicated that their professional institutes are ethical, generate awareness around ethics, and help them to make better ethical decisions. Furthermore, there is a strong willingness to report unethical behaviour amongst professionals, but less comfort and familiarity with the ethics reporting systems and procedures in organisations and professional institutions. This is further illustrated by the
number of professionals that indicated they prefer to report unethical behaviour anonymously. Professionals also indicated that South African organisations do not readily recognise or reward professionals who report unethical behaviour. Although incidences of intimidation towards professionals who report unethical behaviour are not the norm, much more can be done to reduce incidences of intimidation in South African organisations.

4. SECTION 4: COMPARATIVE SURVEY RESULTS

This section of the report deals with comparative data of two samples drawn from the primary sample \(n = 1890\). The two samples include only professionals who indicated they work in the public sector \(n_1 = 418\) at both a local, provincial or national government level; and those who indicated they work in the private sector \(n_2 = 1314\). Results are presented per scale as with the total sample in Section 3 of this report.

4.1. Scale 1: Ethics in my Society

Figure 8.1 and 8.2 presented together on the following page, presents the results of the scale ‘Ethics in my Society’ for the public and private sectors respectively. This scale measures the perceptions professionals hold about ethics in organisations; ethical leadership in the public
and private sectors; and whether society want to do the right thing irrespective of financial outcomes.
4.1.1. Scale results

Generally, the results had similar trends for both public- and private-sector professionals for the scale “Ethics in my Society”. However, some differences were observed.

Slightly more professionals working in the private sector (57% agreement) indicated that organisations want to do the right thing in South Africa, when compared to the views of professionals working in the public sector (42% agreement). Additionally, professionals working in the public sector did not indicate as much agreement as professionals working in the private sector that organisations’ governing bodies adhere to ethical conduct. Only 26% of professionals working in the public sector agreed that governing bodies adhere to ethical conduct, compared to 49% of professionals working in the private sector. These results may indicate that public-sector organisations and leaders are not as serious about doing the right thing as their counterparts in the private sector in South Africa, or at least, are perceived that way by professionals.

Interestingly, professionals working in the public sector indicated that only 8% of leaders in the public sector are ethical with 42% disagreeing. Slightly more professionals from the private sector indicated that public-sector leaders were ethical (10% agreement), with 61% disagreeing. These results are interesting, as they indicate that professionals working in both the public and private sectors feel that public-sector leadership is lagging behind private sector leadership regarding ethical conduct.

Conversely, 60% of professionals working in the public sector indicated that private-sector leadership was ethical (with 14% disagreeing), and 70% of professionals working in the private sector indicated that private-sector leaders were ethical (with 11% disagreeing). These results indicate that there is a large rift between the perceived integrity of public- versus private-sector leadership in South Africa.

Only 19% of professionals working in the public sector indicated doing the right thing is more important than financial success in South African society, compared to 28% in the private sector. This indicates that professionals in the public sector may value financial success as a
more important motive. This is concerning, as public-sector industries are often service-oriented and not profit-oriented.

4.2. Scale 2: Ethics in my Organisation

Figures 9.1 and 9.2 presented together on the following page, present the results of the scale ‘Ethics in my Organisation’ for the public and private sectors respectively. This scale measures the perceptions that professionals hold about ethics in organisations. More specifically, this scale measures whether or not South African organisations prioritise and encourage ethical behaviour from the perspectives of professionals working in practice.
Figure 9.1. Perceptions of ethics in organisations (n = 418; Public Sector)

<table>
<thead>
<tr>
<th>Perception</th>
<th>1 - Strongly Disagree</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6 - Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethics is a priority</td>
<td>29%</td>
<td>14%</td>
<td>18%</td>
<td>16%</td>
<td>12%</td>
<td>11%</td>
</tr>
<tr>
<td>Talking about ethics is encouraged</td>
<td>26%</td>
<td>19%</td>
<td>24%</td>
<td>16%</td>
<td>16%</td>
<td>8%</td>
</tr>
<tr>
<td>People are encouraged to do the right thing</td>
<td>40%</td>
<td>23%</td>
<td>15%</td>
<td>7%</td>
<td>8%</td>
<td>6%</td>
</tr>
<tr>
<td>People are encouraged to report unethical</td>
<td>37%</td>
<td>22%</td>
<td>15%</td>
<td>13%</td>
<td>13%</td>
<td>9%</td>
</tr>
<tr>
<td>behaviour</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The code of ethics is used to guide behaviour</td>
<td>30%</td>
<td>18%</td>
<td>13%</td>
<td>18%</td>
<td>11%</td>
<td>10%</td>
</tr>
</tbody>
</table>

Ethics is a priority, Talking about ethics is encouraged, People are encouraged to do the right thing, People are encouraged to report unethical behaviour, The code of ethics is used to guide behaviour.
4.2.1. Scale results

Sentiment about ethics in organisations was considerably poorer for professionals working in the public sector than for professionals working in the private sector. Only 43% of professionals in the public sector indicated that ethics is a priority in their organisations, compared to 77% of professionals working in the private sector. Similarly, only 45% of professionals working in the public sector indicated that talking about ethics is encouraged in their organisations compared to 78% of professionals working in the private sector. These results indicate that private-sector organisations generally prioritise ethics and encourage their employees to talk about ethics far more than do public-sector organisations.

Although professionals working in the public sector indicated that their organisations encourage them to do the right thing (63% agreement), private-sector organisations appear to do much more to encourage ethical behaviour (85% agreement). Additionally, professionals working in the private sector indicated that their organisations encourage them to report unethical conduct (80% agreement), whereas the public sector seems to be lagging behind in this regard (59% agreement). It also appears that organisations in the private sector use their codes of ethics to guide behaviour to a much greater extent (71% agreement) than do public-sector organisations (48% agreement).

In summary, these results indicate that professionals tend to view public sector organisations as prioritising ethics to a lesser degree than private-sector organisations.

4.3. Scale 3: Ethics in my Professional Institute

Figures 10.1 and 10.2 on the following page present the comparative results for professionals working in the public and private sectors for the scale ‘Ethics in my Professional Body/Institute’. This scale measures the perceptions professionals hold about the ethicality
of their professional institutes; the degree to which they help professionals make ethical decisions; the degree to which they create an ethics awareness; and the degree to which they have ethical leadership.

Figure 10.1. Perceptions of ethics in professional institutions (n = 418; Public Sector)
4.3.1. Scale results

Results indicated that professionals working in both the public and private sectors view their professional institutes as creating awareness around ethics. Approximately 74% of professionals working in the public sector agreed that their professional institutes generate awareness about ethics, with 81% of professionals in the private sector agreeing. It also appears that professional institutes provide clear guidelines on how to act ethically, with 75% of professionals working in the public sector agreeing and 80% of professionals working in the private sector agreeing.

Results were also close for the public and private sectors regarding whether professional institutes provide training on how to act ethically, with 64% of professionals working in the public sector agreeing, and 70% of professionals working in the private sector agreeing. However, as this was the item with the least agreement (especially for public-sector professionals), it can be argued that professional institutes should do more to offer training on how to act ethically to professionals working in the public sector.

Additionally, 66% of professionals working in the public sector agreed that their professional institutes make it easy for them to act ethically, with the private sector indicating 77% agreement with this statement. It also appears that professional institutes do a good job of supporting professionals in both the public and private sectors, with 67% of professionals in the public sector agreeing with the statement and 76% of professionals in the private sector...
also in agreement. It therefore appears that professional institutes are important sources of support and guidance regarding ethics in the work environment for professionals in both the public and private sectors.

Most professionals agreed that their professional institute was ethical, with 74% agreement from professionals working in the public sector and 83% agreement from professionals working in the private sector. Professionals working in both the public and private sectors also indicated that the leadership of their professional institutes was ethical, with public-sector professionals agreeing 72% of the time, and private-sector professionals agreeing 79% of the time.

These results are generally promising and indicate that professional institutes are ethical, have ethical leadership, and provide guidance and support to professionals regarding ethics. However, confidence in professional institutes was slightly lower for professionals working in the public sector. This may indicate that professional institutions should do more to increase their footprint in the public sector regarding ethics training and guidance.

4.4. Scale 4: Ethics in my Professional Institute

Figures 11.1, 11.2, 11.3 and 11.4 on the following two pages present the comparative results for public- and private-sector professionals for the scale ‘Willingness and Perceptions of Reporting Unethical Behaviour’. This scale measures the perceptions professionals hold about their willingness to report unethical behaviour; their experiences of reporting unethical behaviour; their personal preferences when reporting unethical behaviour; their familiarity and the ease of reporting unethical behaviour; and whether organisations reward/recognise professionals for reporting unethical behaviour.
<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I believe it is my personal duty to report unethical behaviour</td>
<td>73%</td>
<td>20%</td>
<td>16%</td>
<td>16%</td>
<td>6%</td>
<td>2%</td>
</tr>
<tr>
<td>I feel comfortable reporting unethical behaviour</td>
<td>25%</td>
<td>21%</td>
<td>11%</td>
<td>12%</td>
<td>11%</td>
<td>1%</td>
</tr>
<tr>
<td>I know where/how to lodge an ethical complaint in my organisation</td>
<td>48%</td>
<td>10%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>I know where/how to lodge an ethical complaint in my profession</td>
<td>50%</td>
<td>9%</td>
<td>8%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>I will only report unethical behaviour in my organisation if I remain anonymous</td>
<td>38%</td>
<td>19%</td>
<td>14%</td>
<td>9%</td>
<td>9%</td>
<td>9%</td>
</tr>
</tbody>
</table>

*Figure 11.1. Willingness and perceptions of reporting unethical behaviour (n = 418; Public Sector)*
I will only report unethical behaviour to my profession if I remain anonymous

I prefer to report unethical behaviour to my professional body, not my organisation

Leadership will protect me if I report unethical behaviour in my organisation

My organisation provides ongoing training on how to act ethically

My organisation rewards people who report legitimate unethical behaviour

Figure 11.3. Willingness and perceptions of reporting unethical behaviour (n = 418; Public Sector)
4.4.1. Scale results

Professionals working in both the public and private sectors agreed that it is their personal duty to report unethical behaviour, with 91% agreeing in the public sector and 92% agreeing in the private sector. This result is quite definite and indicates that professionals in both the public and private sectors have a strong personal motivation to report observed unethical behaviour in their organisations. However, fewer professionals working in the public sector feel comfortable reporting unethical behaviour in their organisations, with only 45% indicating they feel comfortable doing so. This is in stark contrast to professionals working in the private sector who feel much more comfortable reporting unethical behaviour in their organisations, with 73% agreeing.

This result is underscored by the comparatively less familiarity professionals working in the public sector have with where and how to lodge an ethical complaint in their organisations. Only 69% of these professionals were familiar with where to lodge an ethical complaint in their organisations, compared to 83% of professionals in the private sector. This result indicates that public-sector organisations need to improve their ethics complaint and/or reporting systems and to generate more awareness around how to use them effectively. Results related to understanding where and how to lodge an ethical complaint in professions indicate that professional institutes do a good job of informing their members of where/how to lodge an ethical complaint in both the public and private sectors. Most professionals indicated that they know how and where to do so (74% of public-sector professionals knew where and how to lodge an ethical complaint in their professional institutes, compared to 76% in the private sector). This result also underscores that public-sector organisations can do more to inform their employees of the ethics complaint processes and procedures in order to reduce discomfort and improve familiarity with such processes.

A further indicator of discomfort when reporting unethical behaviour is the degree to which professionals prefer to remain anonymous when reporting unethical behaviour in their organisations. More than half of the professionals working in the public sector (57%) indicated that they would prefer to remain anonymous, whereas only 37% of professionals in the private sector preferred to remain anonymous when reporting unethical behaviour in their
organisations. Slightly fewer professionals in the public sector (47%) indicated they preferred to remain anonymous when reporting unethical behaviour to their professional institutions, compared to reporting such behaviour in their organisations. This indicates that professionals working in the public sector are more comfortable reporting unethical behaviour to their professional institutions than to their organisations. Only 37% of professionals working in the private sector preferred to remain anonymous when reporting unethical behaviour to their professional institutions, which indicates that they feel as comfortable reporting unethical behaviour to their organisations as they do to their professional institutions. Additionally, fewer professionals in the private sector preferred to remain anonymous when reporting unethical behaviour to their professional institutions.

Only 19% of professionals working in the public sector indicated that leadership will protect them if they report unethical behaviour in their organisations, with 49% disagreeing with the statement. Conversely, 59% of professionals working in the private sector indicated that leadership would protect them if they report unethical behaviour, whereas 14% disagreed with the statement. This is a worrying statistic, as it indicates that leadership in the public sector do not tend to protect professionals who report unethical behaviour. In contrast, there is much more confidence in the private sector that leadership would protect professionals who report unethical behaviour. It can be argued that the statistics mentioned earlier – where public-sector professionals feel more discomfort reporting unethical behaviour, and where professionals preferred anonymity when reporting such behaviour – may be due to the lack of protection professionals can expect from their leaders.

It also appears that professionals working in the private sector receive more ongoing training on how to act ethically, with half of these professionals agreeing with the statement (50% agreement). However, this is not the case in the public sector, where only 26% of professionals agreed that they receive ongoing ethics training in their organisations. Additionally, 43% of professionals working in the public sector disagreed with the statement that they receive ongoing ethics training in their organisations, compared to only 20% disagreeing from the private sector.
There also appears to be a disparity in the reward processes for reporting unethical behaviour between the public and private sectors. Only 9% of professionals in the public sector agreed that they were rewarded or recognised for reporting unethical behaviour, whereas 33% of private-sector professionals indicated they were rewarded for reporting unethical behaviour.

It therefore appears that the public sector in South Africa lags behind the private sector in terms of organisational and leadership support for reporting unethical behaviour.

4.5. Scale 5: Personal Experience of Reporting Unethical Behaviour

Scale 5 aimed to capture the experiences of professionals regarding the act of reporting unethical behaviour. For this reason, only those respondents who indicated they had reported unethical behaviour in the past completed this section of the survey. Table 6 below presents the results of those professionals in the public and private sectors who indicated they reported unethical behaviour in the past.

Table 6.

*Reported unethical behaviour in the public and private sectors*

<table>
<thead>
<tr>
<th>Did you report unethical behaviour in the past?</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Sector (n = 395)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes.</td>
<td>156</td>
<td>39.49%</td>
</tr>
<tr>
<td>No.</td>
<td>239</td>
<td>60.51%</td>
</tr>
<tr>
<td>Private Sector (n = 1251)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes.</td>
<td>512</td>
<td>40.93%</td>
</tr>
<tr>
<td>No.</td>
<td>739</td>
<td>59.07%</td>
</tr>
</tbody>
</table>

In total, 156 professionals from the public and 512 professionals from the private sector reported unethical behaviour in the past. About the same proportions of professionals (between 39.49% and 40.93%) reported unethical behaviour in the past for both sub-samples.

Table 7, on the following page, summarises the results of where professionals from the public and private sectors reported unethical behaviour in the past.
Table 7.
Reported ethical complaints in the public and private sectors

<table>
<thead>
<tr>
<th>To whom did you report unethical behaviour?</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Sector (n = 156)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My Professional Institution</td>
<td>15</td>
<td>9.71%</td>
</tr>
<tr>
<td>My Organisation.</td>
<td>120</td>
<td>77.14%</td>
</tr>
<tr>
<td>The Media.</td>
<td>2</td>
<td>1.14%</td>
</tr>
<tr>
<td>Other.</td>
<td>19</td>
<td>12.00%</td>
</tr>
<tr>
<td>Private Sector (n = 512)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>My Professional Institution</td>
<td>51</td>
<td>9.96%</td>
</tr>
<tr>
<td>My Organisation.</td>
<td>378</td>
<td>73.84%</td>
</tr>
<tr>
<td>The Media.</td>
<td>9</td>
<td>1.78%</td>
</tr>
<tr>
<td>Other.</td>
<td>74</td>
<td>14.41%</td>
</tr>
</tbody>
</table>

Professionals from both the public and private sectors reported unethical behaviour primarily to their organisations and approximately the same proportion reported unethical behaviour to their professional institutions across samples. Reporting unethical behaviour to the media was rare for both sectors (refer to Section 3.5 for a discussion of results).

4.5.1. Experiences of ease, reward, and recognition of reporting unethical behaviour

The comparative results for the ease, reward, and recognition of reporting unethical behaviour for the public and private sectors can be viewed in Figure 12.1 and 12.2 on the following page.
Figure 12.1. Experience of reporting unethical behaviour (n = 156; Public Sector)
Professionals working in the public sector tended to disagree that it was easy for them to report unethical behaviour, with 27% agreeing and 42% disagreeing with the statement that it was easy. In comparison, most professionals in the private sector agreed that it was easier to report unethical behaviour than their public-sector counterparts, with 42% agreeing and only 27% disagreeing. These results indicate that it was generally more difficult for professionals from the public sector to report unethical behaviour in comparison to their private-sector counterparts.

Of those professionals who reported unethical behaviour in the past, 92% in the public sector indicated they were not rewarded or recognised for reporting unethical behaviour, compared to 82% in the private sector. This indicates that, although South African organisations generally do not reward/recognise individuals for reporting unethical behaviour, private-sector organisations tend to reward/recognise professionals more than public-sector organisations. Additionally, only 27% of professionals working in the public sector agreed that leadership took positive action when they reported unethical behaviour, with 47% disagreeing. In comparison, 41% professionals working in the private sector agreed that leadership took positive action when they reported unethical behaviour, with 33% disagreeing. This indicates that private-sector organisations tend to take more positive action and recognise/reward professionals more for reporting unethical behaviour than their public-sector counterparts.

4.5.2. Experiences of intimidation and fear when reporting unethical behaviour

The results for the experiences of intimidation and fear when reporting unethical behaviour can be viewed in Figure 13.1 and 13.2 on the following page.
I was intimidated for doing the right thing.
I feared losing my job for doing the right thing.
I was threatened for speaking out about unethical behaviour.
I feared for my life for reporting unethical behaviour.

Figure 13.1. Experience of intimidation (n = 156; Public Sector)
Generally, professionals working in the public-sector experience more incidences of intimidation and threats for standing against and/or reporting unethical behaviour than do their private-sector counterparts. Approximately 34% of professionals working in the public sector agreed that they were intimidated for doing the right thing, with 43% disagreeing. In comparison, only 20% of professionals working in the private sector agreed that they were intimidated for doing the right thing, whereas 64% disagreed. Therefore, more intimidation was reported by professionals working in the public sector.

Additionally, 30% of public-sector professionals indicated that they feared losing their job for doing the right thing, whereas only 19% of professionals in the private sector indicated the same. Furthermore, 28% of public-sector professionals indicated that they were threatened for speaking out against unethical behaviour, whereas only 19% indicated the same in the private sector.

*Figure 13.2. Experience of intimidation (n = 512; Private Sector)*
The results for the last item of the scale were a cause for concern, with 25% of professionals working in the public sector indicating they feared for their life when reporting unethical behaviour, compared to only 10% in the private sector. This statistic is worrying as it indicates that approximately one in four professionals working in the public sector and one in 10 professionals working in the private sector feared for their personal safety when reporting unethical behaviour. These results emphasise the need for third-party ethics reporting institutions who can support professionals regarding ‘whistleblowing’ and intimidation.

4.6. Executive Summary of Results

Professionals in both the public and private sectors indicated that they feel South African organisations and society are generally aware of ethics and want to do the right thing. However, professionals in the public sector were less convinced about this than their private-sector counterparts. Additionally, professionals in both the public and private sectors generally expressed negative sentiment towards the ethicality of public-sector leadership, with professionals in the public sector indicating poorer ethical leadership in their organisations compared to the private sector. However, professionals in both the public and private sectors mostly agreed that organisations and professional institutions prioritise and encourage ethical behaviour in South Africa. They also indicated that their professional institutes are ethical, generate awareness around ethics, and help them to make better ethical decisions. Furthermore, there is a strong willingness to report unethical behaviour amongst both professionals in the public and private sectors, but less comfort and familiarity with the ethics reporting systems and procedures in organisations and professional institutions. This was especially true for professionals working in the public sector. This is further illustrated by the number of professionals who indicated they prefer to report unethical behaviour anonymously. However, professionals working in the public sector were more prone to report unethical behaviour anonymously, which indicates some discomfort reporting unethical behaviour in their organisations. Additionally, professionals in the private sector are rewarded/recognised to a greater degree for reporting unethical behaviour than their public-sector counterparts and also feel that leadership will protect them when they report unethical behaviour/do the right thing. Conversely, professionals working in the public
sector felt that leadership would not protect them if they reported unethical behaviour/did the right thing. Although incidences of intimidation towards professionals who report unethical behaviour are not the norm, professionals in the public sector have to deal with more intimidation for doing the right thing/reporting unethical behaviour than their private-sector counterparts.

5. DISCUSSION OF RESULTS

Generally, professionals in South Africa indicated that their organisations want to do the right thing. However, there was less agreement, especially in the public sector, as to whether organisations’ governing bodies adhere to ethical conduct. This may indicate that there is a gap between intention and practice regarding ethics in organisations in South Africa, where organisations know and understand they have to do the right thing, but do not adhere to ethical conduct to the same extent. Additionally, professionals indicated that there is a general motivation in South Africa for organisations and individuals to do the right thing, irrespective of financial success. However, results were not definite, with a number of professionals indicating the opposite. Professionals from public-sector organisations also indicated that financial success is often prioritised over ethical considerations.

Generally, professionals from both the public and private sectors agreed that leaders in the public sector have questionable ethics. It is important to realise that the media has been extensively critical of public-sector enterprises and their leadership recently. This perception may influence sentiment regarding the ethicality of the public sector. Yet, professionals working in the public sector indicated more intimidation and fearmongering when reporting unethical behaviour, or standing up to do the right thing in their respective organisations, which indicates real and pervasive problems with ethical behaviour, its role modelling, and the reporting of unethical behaviour in the public sector. Additionally, more professionals in the public sector indicated that leadership would not protect them if they reported unethical behaviour, or did the right thing. This is worrying and indicates that professionals in the public sector do not enjoy the same protection and support in their organisations as do professionals in the private sector regarding ethics.
Most professionals agreed that their professional institutes create ethics awareness, provide guidelines on how to act ethically, support them to act ethically, have ethical leadership and act ethically themselves. Results were almost identical for professionals working in the public and private sectors. This indicates that professional institutions are an important resource of professional ethics and an alternative resource for reporting unethical behaviour. As professionals in the public-sector encounter more challenges regarding ethical behaviour and the reporting of unethical behaviour, it can be argued that professional institutions should prioritise support for professionals working in the public sector.

Unfortunately, fearmongering, intimidation and threatening behaviour towards professionals who want to do the right thing and/or report unethical behaviour affect a larger proportion of professionals in the public sector than the private sector. Additionally, professionals working in the public sector are less familiar and comfortable with ethics complaint procedures in their organisations when compared to their private-sector counterparts.

These results all add to the levels of discomfort professionals experience when reporting unethical behaviour, or when standing up for doing the right thing. Despite this, the majority of professionals indicated that it is their personal duty to report unethical behaviour and do so in practice. Also, although more discomfort is experienced reporting unethical behaviour in organisations, the majority of professionals report unethical behaviour to their organisations anyway. This indicates that professionals demonstrate ethical courage in their organisations by putting themselves at risk to report unethical behaviour, or to do the right thing.

It is recommended from the results obtained that more is done by organisations in the public sector to simplify ethics complaint processes, provide numerous reporting lines for ethical complaints for cases in which leadership is compromised, and support ethical behaviour in practice through the use of ethics codes. Additionally, zero tolerance should be demonstrated regarding the intimidation of professionals who report unethical behaviour, and more should be done to positively reinforce reporting of unethical conduct in organisation in South Africa.
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