

KEY ACTION #2: SET AND REVISIT THE TONE AT THE TOP AND THE MIDDLE

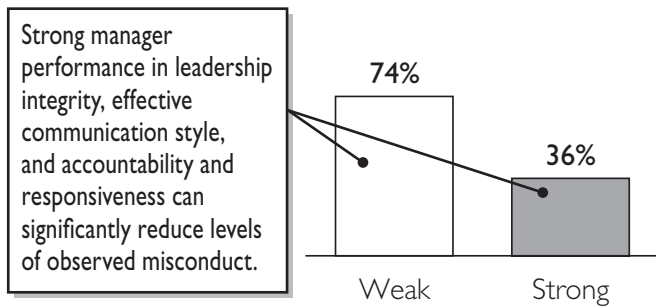
# TONE AT THE TOPS

**Managers are central to promoting a culture of integrity among employees...**

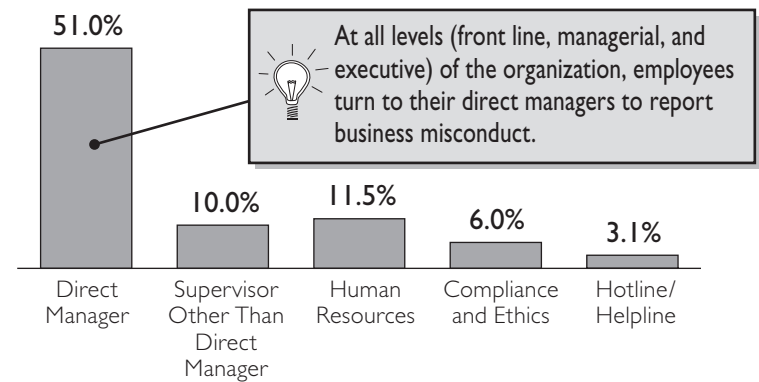
**...and play a critical role as the key recipients of risk information...**

Potential Impact of Weak Versus Strong Performance in Attributes that Promote a Culture of Integrity

Levels of Observed Misconduct, Percentage of Employees

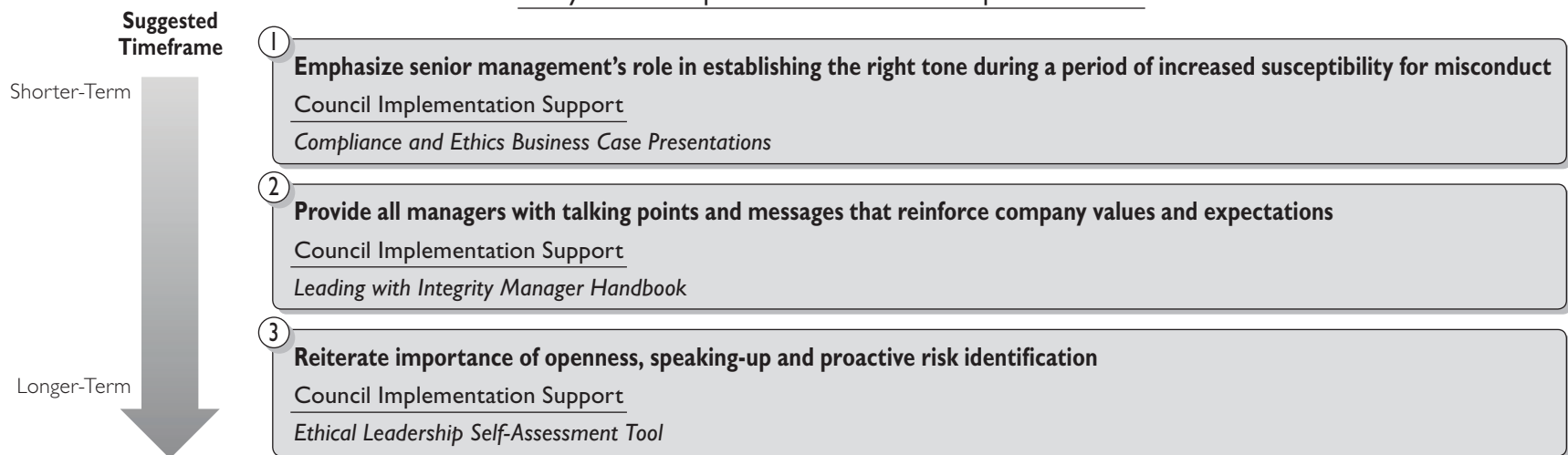


Method for Reporting Business Misconduct  
Percentage of Information Flowing to Given Channel



**...reinforcing the importance of helping managers build employee trust and promote firm values during difficult times**

Key Action Steps: Revisit Tone at the Top and Middle



Source: Compliance and Ethics Leadership Council research.