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## **Promoting Organizational ethics to drive organizational improvements: ISTAT's experience**

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### ***Abstract***

*This paper aims at analyzing how the ethical dimension of an organization is able to impact on the individual behaviors of those who are in the organization itself, increasing their sense of belonging and having positive effects on both individual and organizational performance. Promoting an ethical culture in an organization means steering the personnel's behavior to comply with laws, procedures and rules of conduct universally accepted and inspired by the principles of integrity, fairness, transparency and justice. The ethical dimension in public administration should be rediscovered in order to afford a process of change which could match increasing efficiency and effectiveness of the administrative action with strengthening the organizational well-being.*

*Starting from the definition of organizational ethics, this paper will deal with the relevance of the strategic commitment in promoting the ethical culture in a statistical organizational, describing Istat's experience.*

*The main tools and the organizational model adopted by Istat to internally promote ethical culture will be illustrated. The connection between the organizational behaviors, as enabling or hindering factors to commit anti-ethical actions, and their impact on the results achievement, in terms of both individual and organizational performance, will be analyzed.*

*An organizational model addressed to encourage ethics, embedding this dimension within its mission, aims at tackling anti-ethical behaviors that can negatively affect the achievement of strategic objectives. To this end, public administrations should adopt preventive measures, monitor the level both of their implementation and effectiveness, linking these actions with individual and organizational performance to evaluate their contribution to the organizational improvements in terms of results.*

### ***Keywords***

HRMT; Ethical culture; Organisational Performance

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#### Promoting Organizational ethics to drive organizational improvements: ISTAT's experience

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Topic V: Monitoring and evaluation

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## Foreword

Definitions of “organizational culture” are widely developed within academic literature and organizational researches; in 1998, an international well-known study carried out by a team of researchers identified 54 different definitions released since the 60’s. Among those, the one probably most helpful, though general, was offered by Edgar Schein of MIT’s Sloan School of Management. According to that, the organizational culture is: *“a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems”*.

In this sense, the concept of "organizational culture" can vary depending on the country habits and also from organization to organization, depending on the context in which each administration operates and relates to external issues that can affect the internal assets.

On one hand, National Authorities (Parliament, Government) centrally define national policies through sector regulations, including the provision of civil and penal principles to which people and organizations must refer in order not to incur penalties; on the other hand, all the organizations, according to their own "Institutional Mission", will define the ethical regime within which they can develop their activities, which may be even more restrictive than the regulatory constraints.

Therefore, in establishing the perimeter of integrity within which they want to set their own strategic objectives, the organizations may follow a dual perspective in defining their "ethical paradigm":

1. The "**Ethics management**" approach, which, based on technical standards, establishes "what needs to be done", or how people who are part of the organizations must behave, so that integrity can be considered a distinctive aspect of the organization itself;
2. The "**Ethics compliance**" approach, which, through the definition of "what must not be done", considers "ethical" the behavior of people and organizations that complies with laws and do not violate the established constraints.

While compliance is rooted in avoiding legal sanctions against integrity violations cases, organizational integrity management is based on the concept of self-governance in accordance with a set of guiding principles.

From the perspective of integrity, the task of ethics management is to define to an organization’s guiding values, to create an environment that supports ethically sound

behavior, and to instill a sense of shared accountability among employees. The need to obey the law is viewed as a positive aspect to improve the organizational life, rather than an unwelcome constraint imposed by external authorities.

An integrity strategy is characterized by a conception of ethics as an enterprise driver. Ethical values shape the search for opportunities, the design of organizational systems, and the decision-making process used by individuals and groups. They provide a common frame of reference and act as an unifying force across different functions, lines of business, and employee groups; organizational ethics helps define what a company is and what it stands for.

Many integrity initiatives have structural features in common with compliance-based initiatives: a code of conduct (see paragraph n...), training, tools for reporting and detecting potential misconduct, and audits and controls to insure that laws and company standards are being met.

The formalization and dissemination of rules of conduct, even more the monitoring of their effective application, could contribute to spread ethical culture within the administration, favoring the implementation by management and employees of organizational behavior inspired by ethical values. An administration that works according to high standards of integrity, reducing the level of exposure to internal situations of maladministration, is surely more efficient.

Management has the responsibility to create and sustain an organizational culture founded on rules, principles and ethical values that aim at encouraging daily maintenance of ethical behavior by all employees.

## **Section 1: Ethics and Integrity management approach**

### **1.1 International standard of reference**

The managerial criteria that inspires ISTAT to improve organizational integrity are part of the more complex management system of the Institute which particularly refers to the content of the international standards adopted for fraud risk management.

Among the others, the principles of CO.So. Model / Internal Control — Integrated Framework (realized by the Committee of Sponsoring Organizations of the Treadway Commission) are particularly relevant as they are universally recognized as the standard most applied in fraud risk management, both in public and private sectors.

The standard release of 2013 represents an evolution of the previous versions, starting from the original one in 1992, because it includes important enhancements designed to clarify concepts and ease use and application. One of the most significant enhancements is the codification of internal control concepts into principles and attributes which can be used to support the assessment of the effectiveness of internal control. Therefore, this version of the

Model extends its analysis object, including internal and external expectations related to preventing and detecting corruption.

The first principle of the 2013 CO.So. Model states that “The organization demonstrates a commitment to integrity and ethical values”; it means that Management and the board of directors or equivalent oversight bodies are expected to lead by example in developing values in the pursuit of the entity’s objectives. Such values balance the different needs and concern different stakeholders, such as employees, suppliers, customers, competitors, regulators, investors, and the wider community.

Given that ethical expectations, norms and rules can vary across borders, the Governing Bodies should translate the organizational statements of beliefs and values into standards of conduct, settling up, for example, an internal Code of Conduct which guides personnel in properly behaving and making decisions in the pursuit of its objectives by establishing what is right and wrong and providing guidance for navigating what lies in between.

In a few words, the willingness to pursue strategic and operational performance objectives, according to an ethical-managerial approach, means that respect for ethical principles is referenced both in the definition of the organization's mission, which reflects the political commitment, and in the operational behaviors governed by internal regulations in the way best fitting to the internal and external context surrounding the organization.

The Principle n. 1 of the CO.So. Model 2013, specifically dedicated to preventing fraud risks and protecting the integrity of the organization, was completely taken up in the Principle n. 1 of the Fraud Risk Management Co.SO. released in 2016, which states that “an organization establishes and communicates a Fraud Risk Management Program that demonstrates the expectations of the board of directors and senior management and their commitment to high integrity and ethical values regarding managing fraud risk” (Figure n. 1).

**Figure 1: Extract from the comparison between COSO Framework and Fraud Risk Management Principles**



Source: COSO Model 2016

Effective boards and organizations address issues of ethics and the effects of ethical behavior on business strategy, operations, and long-term survival; the level of board and organizational commitment to these objectives varies widely, depending on the fraud risk tolerance of an organization as a result of the organizational culture.

Organizational culture is influenced by the fraud risk management control environment, and the fraud risk management control environment is influenced by the organization's culture. Successful entities have a strong correlation between these two factors.

In fact, the organizations are made up of people and people express themselves through behaviors aimed at achieving the organization's results; the closer the leaders' behavior approaches the ethical principles adopted by the organization, the more solid is the business model aimed at achieving the pre-established performance. In fact, employees feel more involved in a company where the leaders guide the organization by their conduct as an example; in this circumstance, all personnel and all business partners could understand that the organization is serious about promoting ethical behavior and is committed to deterring, preventing, and detecting fraud, both in commercial practices and personnel career policies.

Generally speaking, ethics considerations go beyond mere compliance programs and include organizational culture as an important factor. If the entities make ethics considerations a priority, the long-term benefits of those actions could outweigh the related costs. For instance, effective business ethics programs serving as the foundation for deterring, preventing, and detecting fraudulent and criminal acts, create an environment in which making the right decision is implicit, whereas compliance programs sometimes focus only on preventing wrong decisions that can lead to legal and regulatory violations. It is always best to think of legislative and regulatory requirements as the minimum standards (or floor) to respect and not the ceiling of doing the right thing, if an entity want to instill the ethic philosophy in the fiber of the organization's culture.

## 1.2 The ISTAT'S ethics and integrity management approach

The willingness to develop a business model based on an ethical approach is configured, in ISTAT, both in the mission and in the vision of the Institute as it was re-written at the recent reorganization of the Institute.

Namely, the mission of the Italian National Institute of Statistics is "to serve the community by producing and communicating high-quality statistical information, analyses and forecasts in complete independence and in accordance with the strictest ethical and professional principles and most up-to-date scientific standards..."; on the other hand, Istat's Vision is: aiming at: "being an innovative administration which is committed to serving the community by placing value on the professionalism and integrity of its staff, creating appropriate working conditions and minimising its impact on the environment. Istat respects

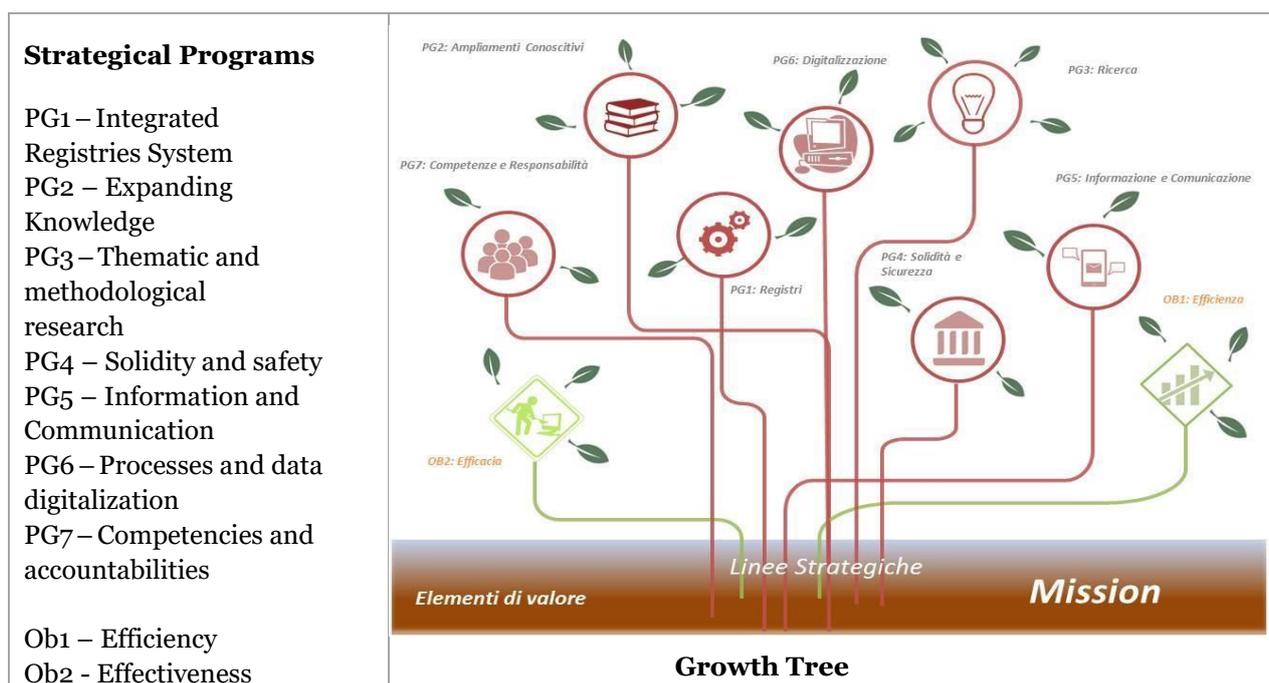
the privacy of respondents, protects the confidentiality of the data that it gathers and carries out its activities in a transparent, independent manner...”.

The mission and vision of ISTAT is declined, therefore, in strategic programs, among which, some of them provide for the realization of specific objectives that recall the implementation of ethical principles and the prevention of fraud behavior.

In fact, the objective of tackling the risk of corruption, within the strategic programs established by the Board of the Institute, is represented in the following programs:

- **“Solidity and security”**, which includes both ongoing initiatives and innovative projects, associated with measures to prevent corruption risks classified in the “Statistical services and products” and in the “Relationships with External Stakeholders” Risk Areas;
- **"Improvement of effectiveness"** and **"Improvement of efficiency"** which mainly includes ongoing activities, associated with measures implemented to hinder corruption risks classified in the "Public Contracts", "Personnel Management", "Planning, controls, detection and sanctions " and “Tasks and appointments” Risk Areas.

**Figure 2: The Growth Tree. ISTAT’s strategical Architecture (3-years Strategic Framework and Performance Plan 2019/21)**



According to the performance assessment system adopted by the Institute, the activities corresponding to specific integrity protection measures, assigned to individual managers, are included into the strategic programs; the evaluation of the results takes place, therefore, through a set of indicators and criteria that concern both the organizational results and the individual behaviors.

### 1.3 ISTAT's Code of conduct

To drive the organizational behaviors of all employees towards a conduct that respects the ethical paradigm pursued by the Institute, ISTAT has introduced, for some years, a Code of conduct particularly consistent with the specificity of the professional figures that usually compose a statistical organization.

This decision derives from the Italian legislation which requires all the public administration to follow specific rules of conduct defined in the national Code of conduct for public employees (Presidential Decree 62 of the 2013, bearing the Code of conduct for public employees); on the other hand, at a decentralized level, the same legislation provides that each administration prepares and adopts its own code of conduct. In this document, the behavioral rules which all the personnel must respect, as well as those who maintain relations with it, are defined (eg economic operators, consultants, collaborators, etc.); these rules must be appropriately differentiated according to the specific area of competence of each administration and have to be tailored to the different professional skills.

The code defines the *ethics-oriented* behavior, that is the ethically and legally adequate conduct to which all the subjects that are part of the administration, including the top managers and members of the governing bodies, must adhere. These rules, therefore, guide administrative action to take care of the public interest as best as possible.

Istat has adopted its own Code of Conduct, currently in force, in January 2016. In order to make the Code as close as possible to the characteristics and specificities of ISTAT, the document is inspired by: the rules contained in the General Code of Public Administration Employees; the principles and indications contained in the European Chart for Researchers and in the European statistics Code; the provisions laid down in the contractual regulations of the public sector,.

As regard with the statistical production processes, the Code states that *"The employee undertakes to observe the principle of confidentiality. In particular, it is required not to provide confidential information on the contents of activities, decisions to be taken and provisions relating to procedures, before they have been officially approved and formally communicated to the interested parties. The employee is also required to adopt this behavior regarding the disclosure of information relating to surveys and processing in progress. Furthermore, the employee is obliged not to use confidential information for purposes not related to the pursuit of his activity and to pay due diligence and attention to their accidental disclosure"*.

Violating the Code is contrary to official duties and is liable to disciplinary actions. To determine the type and extent of these sanctions that can be imposed in accordance with the principles of gradation and proportionality, the violation is assessed in each individual case, taking into account the specific behavior and the damage of the Institute's reputation.

## Section 2: The Ethics and Integrity compliance approach

### 2.1 The Italian national policy for preventing corruption

All the public administrations are given the task to promote the awareness of ethics to their personnel, as a condition of efficiency, effectiveness, fairness and impartiality in public action. In order to ensure a high ethical standards in public administrations, suitable mechanisms must be put in place to prevent anti-ethical behaviors. The main useful tool to preserve public integrity is developing an appropriate strategy to tackle corruption, not only aimed at detecting and penalising unlawful ex-post behaviors, but even more at adopting suitable control systems and procedures.

For this purpose, a comprehensive system to prevent corruption in public sector was introduced in Italy by law in 2012; this system is characterised by a two-level prevention strategy. At first level, the national one, the Italian National Anticorruption Authority issues the National Anticorruption Plan (NAP), which is updated every year. At the second level, the “decentralize” one, every public administration defines its own three-years Anticorruption Plan according to the National Authority requirements; this Plan is a methodological and policy document setting out the principles, strategy, system and anti-corruption measures which the administration itself want to implement during the reference period.



This two-level structure meets the need to ensure an overall system consistency at national level and, at the same time, to enable every administration to define its own prevention system as closest as possible to its needs and specificities regardless of the sector to which it belongs.

**The three-years Anticorruption Plan** gives details on the system adopted by each administration for managing the risk of corruption.

The Risk corruption management must be carried out in order to achieve in practice the public interest of preventing corruption and promoting transparency; furthermore, it should be an integral part of the decision-making process and implemented by ensuring integration with the production processes.

Therefore, the task of the corruption risk management is working on the organizational structure to prevent the establishment of environmental, social and organisational circumstances that may lead to corruption events. For this reason, it is crucial not only to

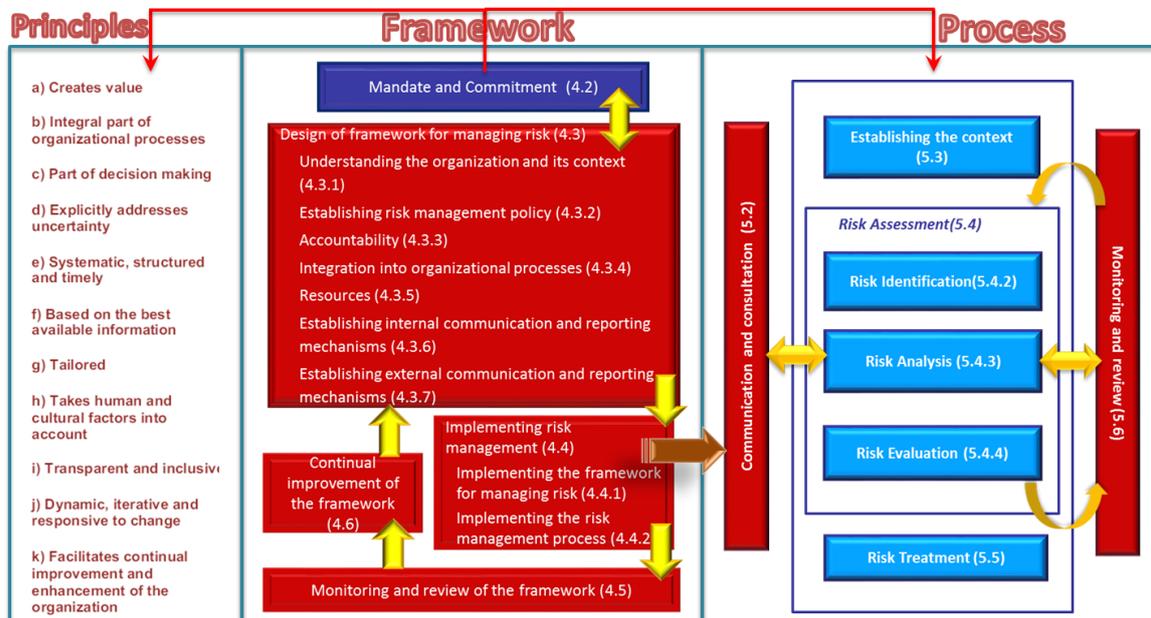
identify the risks that may threaten the integrity of the administration as a whole, but also to find the factors that could encourage people to commit a fraud; in this way, an organization is able to draw up the most suitable treatment to prevent every event occurrence or to contain risk happening effects.

### 2.2 ISTAT's anti-corruption system

That being said, ISTAT has developed a model for managing the risk of corruption which, in addition to comply with the legislation, pursues a broader vision in line with the international most authoritative experiences and reference standards (such as the ISO 31000:2009); the model aims at setting up a corruption risk management system, based a strategic approach, that includes:

- ✓ the identification of the **Principles** that have to be followed at all levels of administration in order to implement an effective risk management system;
- ✓ the definition of a clear Mandate by the board of the administration and the definition of a rigorous strategic planning of the objectives to be achieved (i.e. **Framework**);
- ✓ the **Process**, that is the definition and implementation of the steps, as well as the identification of the subjects, which can make the risk management system applicable.

Figure 3: ISO31000:2009 Scheme and its application in ISTAT



By the way, the main target of the System is to define suitable anti-corruption measures that could jeopardise the achievement of the Institute's strategic objectives.

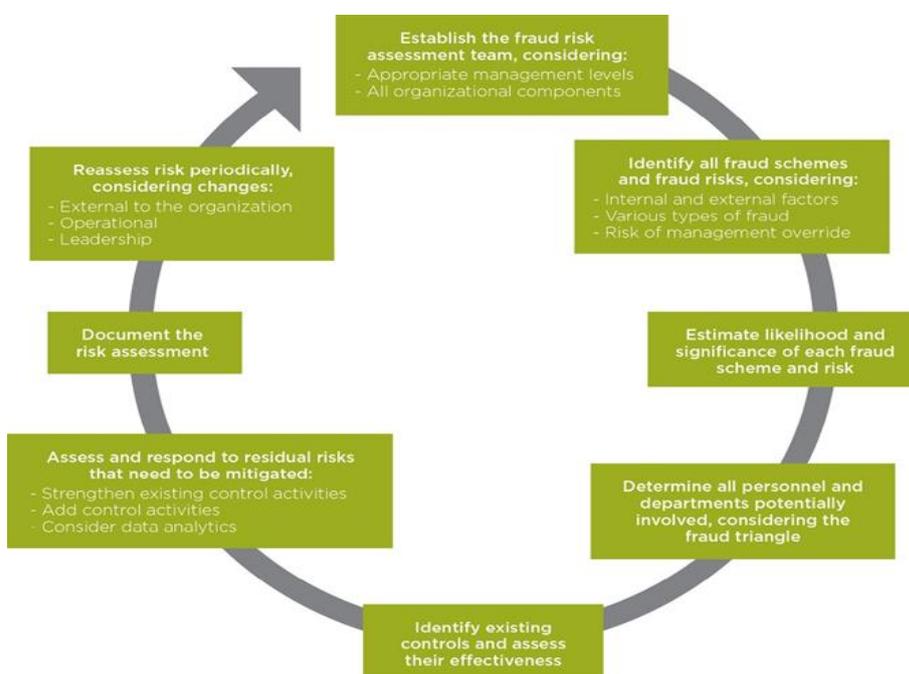
The model implemented in ISTAT is based on a centralised approach; this approach requires the transition from a first bottom-up phase, during which process owners identify and

assess risks, to a top down phase, where the Head of Anti-corruption weights risks and define priority treatment.

Istat's risk management process retraces traditional Risk Management system (**figure 4**):

- i. identification and analysis of the internal and external context;
- ii. risk assessment, intended as identification, analysis and weighting risks;
- iii. risk treatment;
- iv. communication (that is, sharing information with targeted audiences) and consultation (that is, the phase in which stakeholders provide feedback with the expectation that it will contribute to and shape decisions or other activities);
- v. ongoing monitoring and review.

**Figure 4: Fraud Risk Management Process**



ISTAT draw up and developed a software web-based application to manage all the stages of the corruption risks management process.

In order to deeply analyse the context within which risk analysis is developed, ISTAT is gradually mapping all processes, both productive and supporting statistical production. The aim of this analysis is to synthesize and make comprehensible the information collected for each process by describing the flow and connections among the various activities.

The corruption Risks analysis consists in identifying fraud behaviors and includes the recognizing the circumstances, as well as the reasons, that can facilitate these behaviors and the effects that these actions could produce.

Indeed, the ISTAT's anti-corruption system aims at identifying the elements which characterise the scheme of fraud, namely:

- **behaviors**, that are the operational modalities (one or more than one) through which the corruption action is realized;
- **causes**, intended as the voluntary or forced input, pertaining to the personal, organizational, environmental or procedural sphere, to commit a crime. The corruption risk and the associated behaviors are always motivated by one or more causes.
- **enabling factors**, which may facilitate unethical conduct. The enabling factors analysis allows to identify the most suitable treatment, that is the most appropriate response actions to prevent the likelihood of occurrence and to limit the adverse effects of a given event; for example, the administrative procedures followed just partially or ineffective control systems, because of poorly monitored risk indicators, can be considered "enabling factors" of potential unethical conduct. Therefore, on one hand, an adequate comprehension of the causes allows to identify suitable prevention measures that aim at removing the cause of the event by preventing its happening, on the other hand, the analysis of "enabling factors" should become an integral part of the anti-corruption system.

Risk assessment is the macro-phase of the risk management process where the event is identified, analysed and compared with other risks, in order to identify priorities for intervention and possible corrective/preventive measures (risk treatment). Measuring the level of likelihood and impact of corruptive behaviors shall take into account the distinction between "**inherent risk**" and "**residual risk**", that is, the level of risk of a potentially detectable event, respectively in absence of containment measures and in presence of counter-actions.

The risk weight, based on the evaluation findings, is intended to establish risk treatment priorities by comparing all the identified measures, even considering the organisation's objectives and the context in which the organisation itself operates.

Risk treatment phase aims at identifying the most suitable actions to prevent risks, based on the emerged priorities when assessing risky events. To be effective, the measures must be concrete, sustainable, monitored and adapted to the specific characteristics of the organization. The effectiveness of a preventive measure also depends on its power to influence risk causes. The identification of the preventive measure is therefore a logical consequence of the adequate understanding of the risk causes and should take into account the organizational characteristics of the administration so that the preventive action could be effective, concretely feasible and sustainable.

All the identified measures ought to be adequately programmed through a clear and formal definition of the following essential elements:

- ✓ **timing**, that is the description of each implementing phase by which the administration is willing to adopt the measure;

- ✓ **managers** who are in charge of the offices devoted to the implementation of the measures, with a view to empowering the whole organizational structure (it also should be clearly defined all the units responsible to adopt and implement the measures);
- ✓ **monitoring** indicators and expected values (for the purpose of verifying the effective implementation of the measures).

To these ends, Istat annually defines and updates a "Feasibility Plan" for each measure preventing priority risk, i.e. a programming tool developed through the risk management software, which makes it possible explaining the elements useful to verify that all the defined measures have the characteristics of concreteness, measurability, sustainability and effectiveness to limit the risk likelihood.

The implementation of the fraud preventing measures, since it is an integral part of the three-year plan, becomes mandatory for all the personnel as soon as the Plan is adopted by the governing body of the Institute.

In order to verify the effective adoption of the risk mitigating initiatives, the actions are continuously monitored and two reports are produced annually to represent, respectively, the interim and the final results of the year. On the latter, the preventive measures are planned for the next three-years.

### 2.3 The implementation of preventing measures and connections with performance evaluation

Monitoring the implementation of the action preventing potentially corruption behaviors cannot be considered a sufficient condition to verify the effectiveness of the prevention system and of the integration with the strategic and operational planning. In fact, to consider the risk treatment as an integral part of the activities to be carried out by the administration, the objectives of the prevention system should be included into the Institute's strategies and operative activities, through a close synergy between programming and control systems.

This claim is confirmed by the sectorial legislation, which recommends the administrations to envisage such coordination between the three-year plan for the Prevention of corruption and the Performance Plan, provided that the strategic anticorruption and transparency objectives are necessarily part of the strategic-management planning documents.

The ISTAT's organizational model addressed to encourage ethics embeds this dimension into its mission, with the purpose of tackling anti-ethical behaviors that can negatively affect the achievement of strategic objectives. To this end, ISTAT adopts preventive measures and monitors the level both of their implementation and effectiveness, linking these actions to

individual and organizational performance to evaluate their contribution to the organizational improvements, in terms of outputs realised.

Therefore, Istat has been progressively developing the integration between the corruption risk management system and the performance cycle. In fact, the Performance evaluation system envisages that the treatments of the "priority" corruption risks, defined in the three-year plan, become the performance objectives of the treatment accountable.

In the Performance Plan adopted by Istat, each treatment is also connected to the initiatives foreseen in the Institute's plans, where both the objectives and the responsible of the initiatives themselves are also defined.

Consequently, for the purposes of connection with performance, each preventing measure against the "priority" corruption risks has to be matched at least with one of the operational activities (**Figure n. 5**). The result achieved under the initiative, therefore, is the basis for measuring the performance both of the structure and the managers in charge of the corruption risk treatment.

**Figure n. 5 Integration between Risk Management and Performance Evaluation Plan in ISTAT**

RISK OF CORRUPTION	PROGRAMMING OF RISK TREATMENTS (2019)							PROGRAMMING OF OPERATIONAL ACTIVITIES	
	Event description	Treatment	Responsible of treatment	Intermediate output (not mandatory)	Final Output (31/12/2019)	Output indicator	Target indicator	Entity or body responsible for adopting the act	Code of activity
11.B_Manipulation of contract management procedures: execution phase	Procedure for managing contract varying	Directorate for executive affairs	Procedure draft revision (80%)	Procedure (adoption)	State of progress	100%	Director General	794	Legal and administrative optimisation of public procurement procedures
05.F_ Unauthorised use of data for intellectual property exploitation	Training courses on correct use of data	Directorate for human resources	Planning (50%) and implementation (50%) of courses	Training course and final report	Implementation of 2 courses	100%	Director for human resources	1283	Training and learning
01.H_Unauthorised disclosure of statistics, even sensitive, data end information	Defining a control procedure to identify any undue access	Directorate for data collection	Creating a Repository and defining an access control system	Design and implementation of the centralized Repository	Creating a Repository and defining an access control system	85%	Director for data collection	1117	RD Enhancing data security 2017-2019

Substantially, the main objective of the integration between the fraud prevention system and the performance evaluation system consists in verifying whether the maintenance of a high level of organizational ethics reflects an improvement of the results of the organization as a whole, achieved by the mitigating actions assigned to some managers.

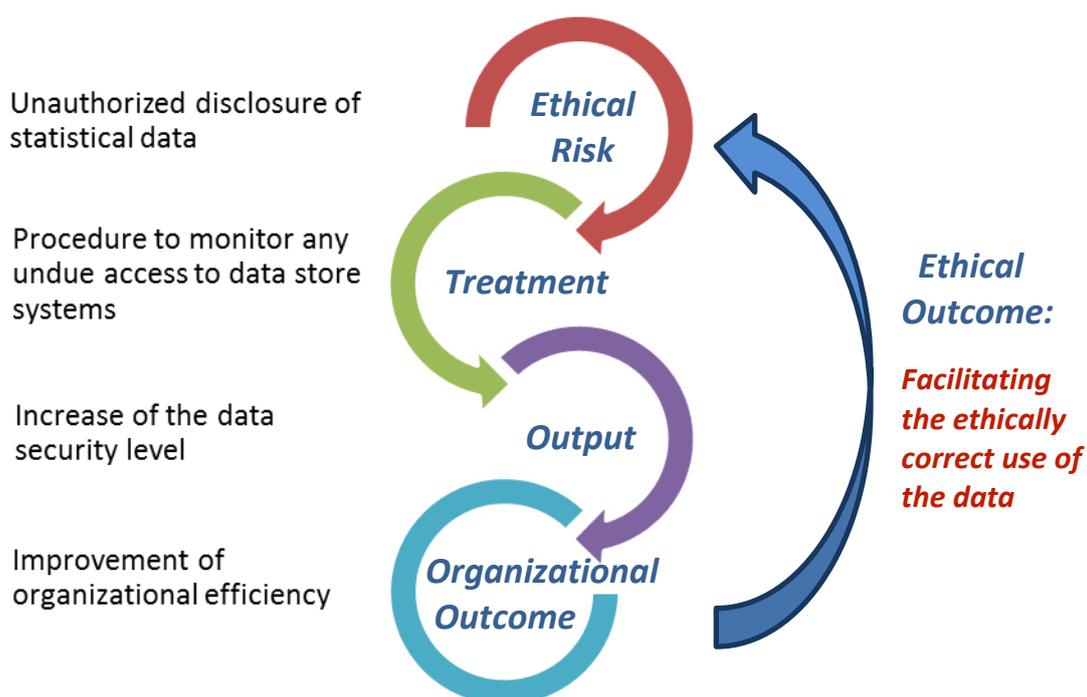
This connection between preventing measures against "priority" corruption risks and the operational planning initiatives, aimed at achieving effective integration between the two systems, has been carried out in Istat from 2017.

From the monitoring of the results arising from the implementation of the operational initiatives related to the anti-corruption measures put in place in 2017 and 2018, it can be said that the organization has evolved and improved.

For example, in order to contain and prevent the risk related to the unauthorized disclosure of statistical data, even sensitive, a procedure to monitor any undue access to data store systems was scheduled in 2017; based on this result, in 2018, a more adequate repository was realized as well as a structured and computerized system of controls was set up.

In this way, the implementation of this measure, aimed at facilitating the ethically correct use of the data managed by the Institute, has also contributed to increase not only the level of data security, but also to improve organizational efficiency in managing the Institute's core activities such as the statistical data production process (so-called "**Double Effect**" – Figure 6).

**Figure n. 6 The virtuous cycle of "double effect": From the Ethical Risk to the Organizational Outcome and back**



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