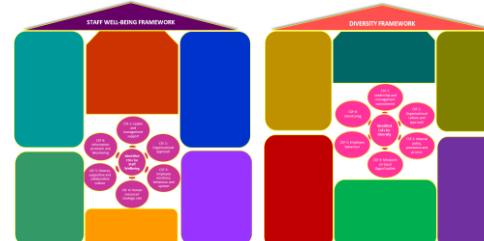


FRAMEWORKS FOR INTERNAL AUDITORS ON SOCIAL SUSTAINABILITY

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?



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Internal Auditors
Nederland



AHMED AL-HILLI

10/11/2022

PAS Conference



Let me Introduce

Background

- Born in Iraq - Bagdad
- Since 2012 in NL
- MSc Business Administration (Specialization in Management consultancy)
- Post-Master Internal Auditing & Advisory
- Registered Operational Auditor
- Internal Assessor/ Validator Qualification

Knowledge

- Financial sector
- Non-financial sector

Experience

- External Audit - EY
- Internal Audit – DHB Bank
- Internal Audit – BND Bank
- Lid by IIA PAS Commission



Goal Break-out session

Step 1

- Present some of the recent developments, actual challenges and risks in relation to social sustainability
- Provide some insights in relation to potential solutions from audit perspectives (Results of my recent research)

Step 2

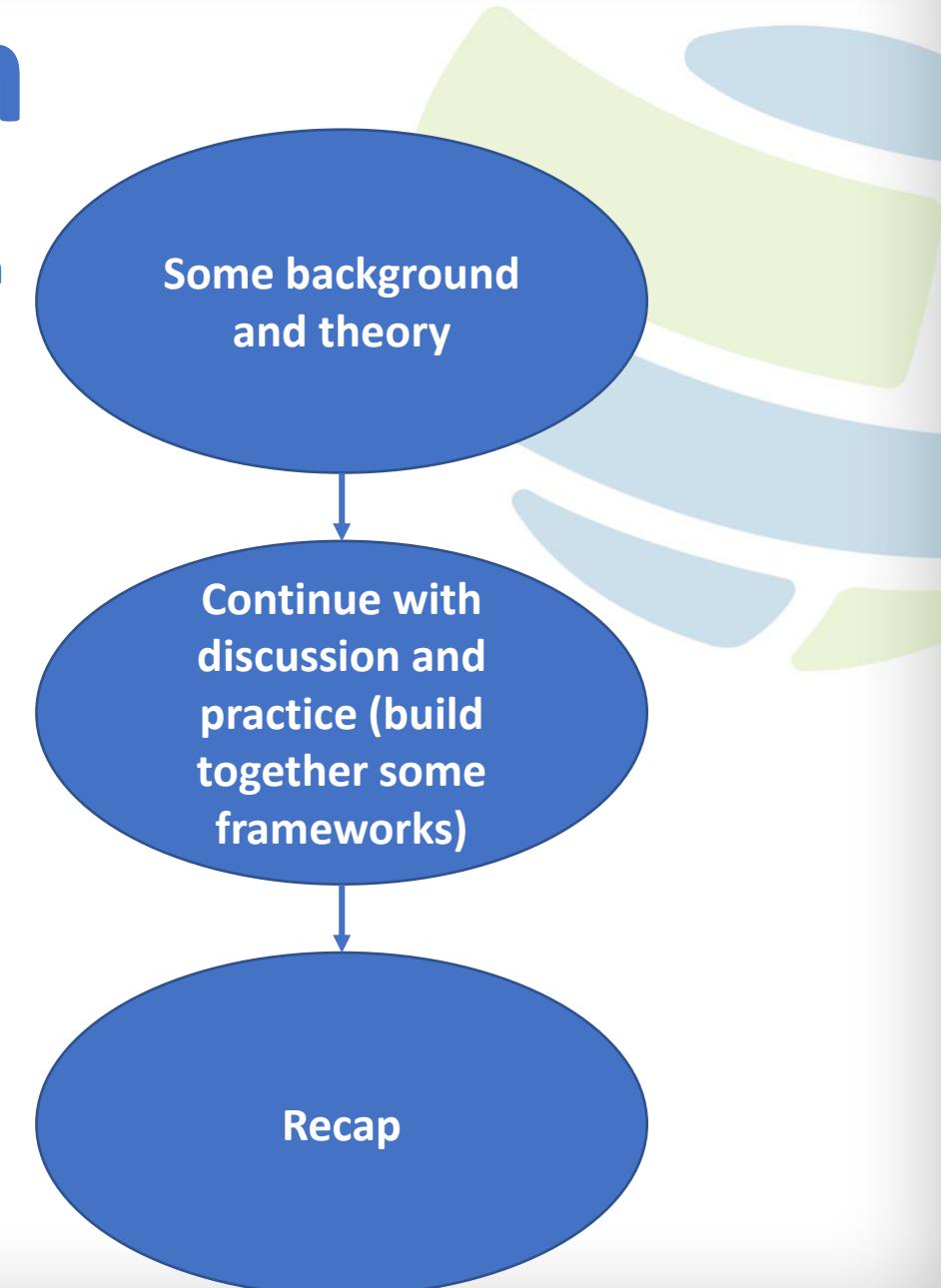
- Discussion and brainstorms
- Share knowledge and ideas with each others
- Some practice
- Provide some suggestions and ideas for internal auditors in relation to diversity and staff well-being in organizations

Step 3

- Recap



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Agreement

- Some break after 45 minutes?
- Ask questions at any time?
- Share knowledge and experience?





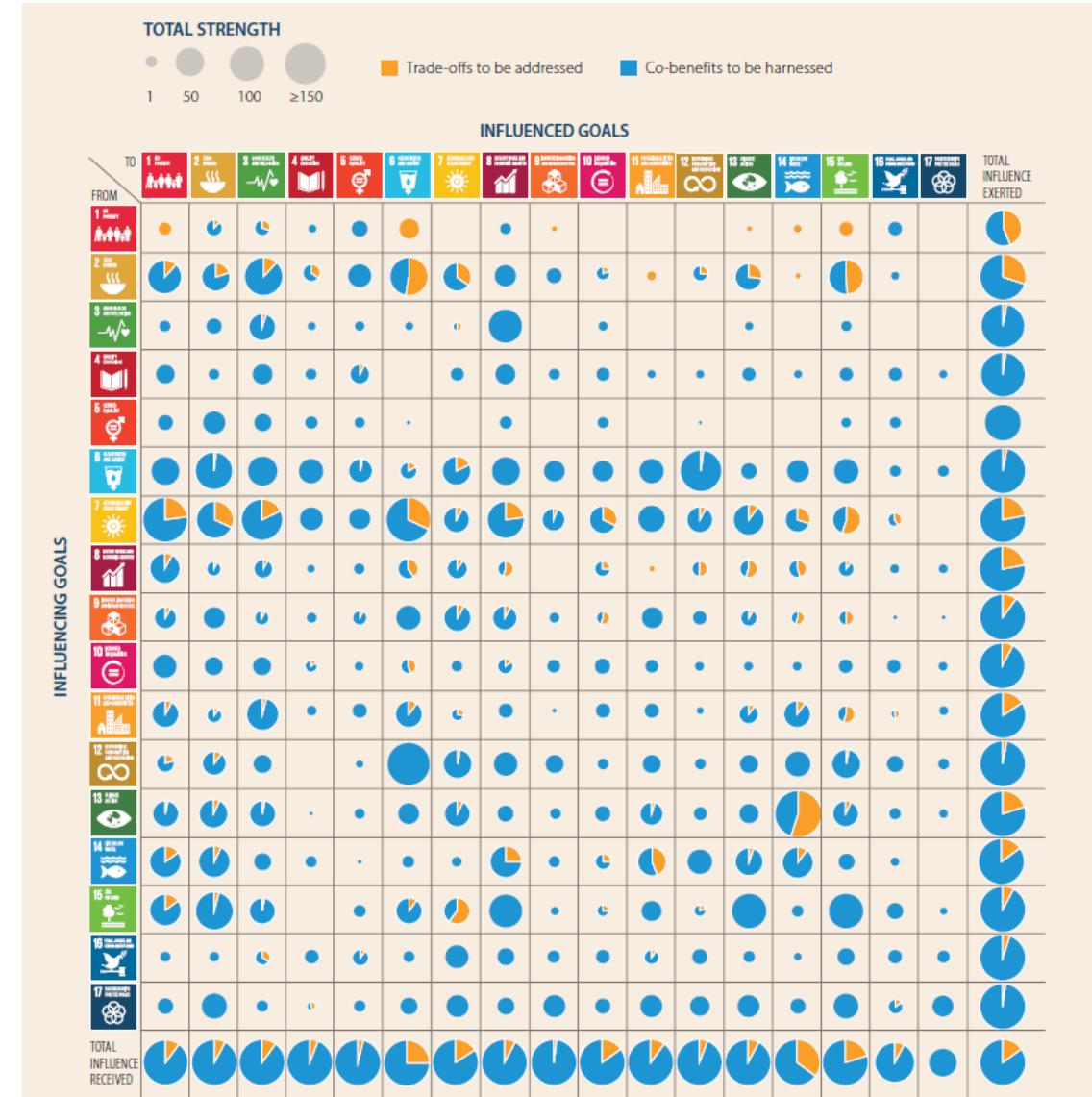
Sustainability developments



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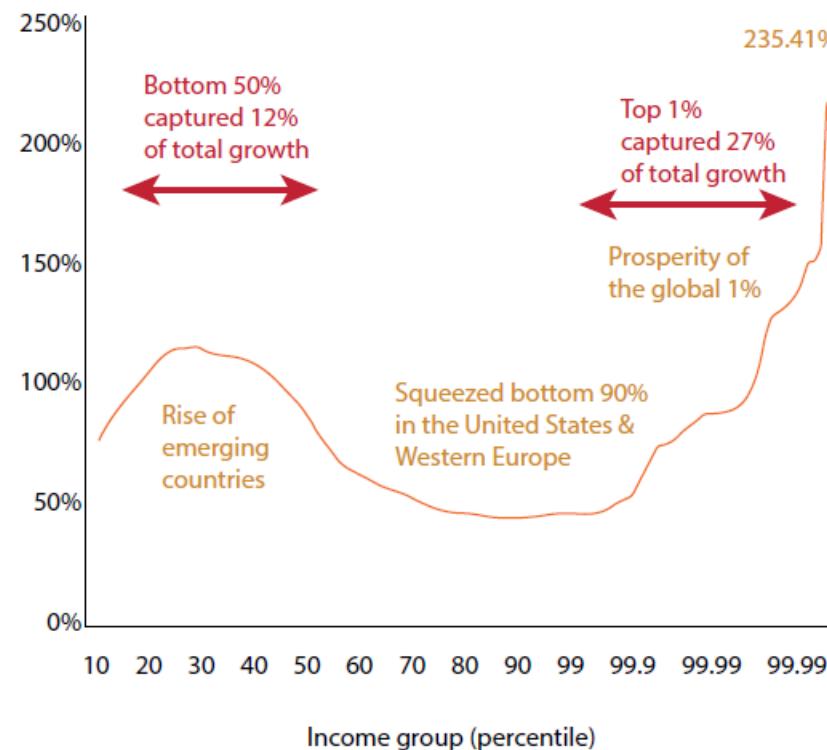
**Motivational factors (aanleiding voor mijn
onderzoek vanuit de praktijk)**

Interactions among sustainability goals

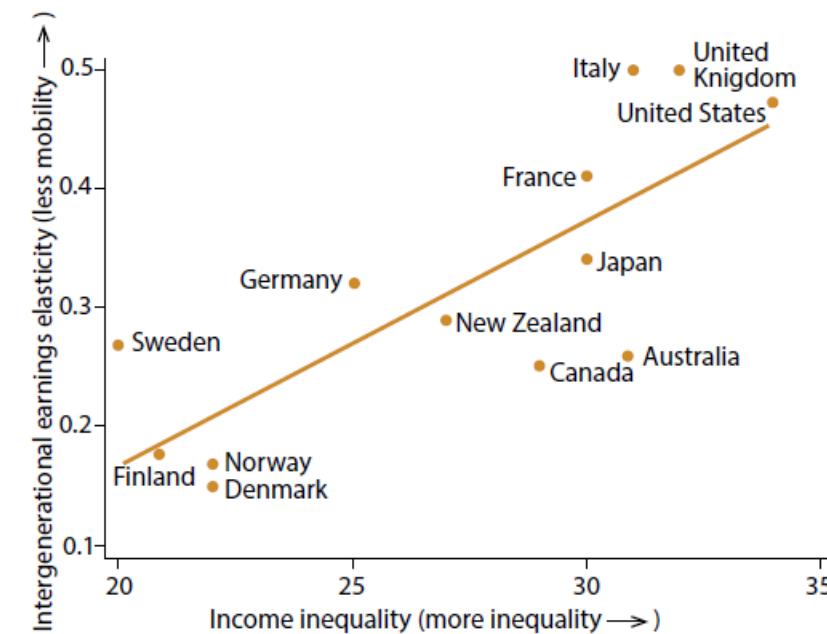


Raising inequality

Global inequality and growth, 1980–2016



Intergenerational mobility and inequality



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Knowledge-based transformations for sustainable development

Six entry points have been identified that offer the most promise for achieving the desired rebalancing at the scale and speed needed for the 2030 Agenda:

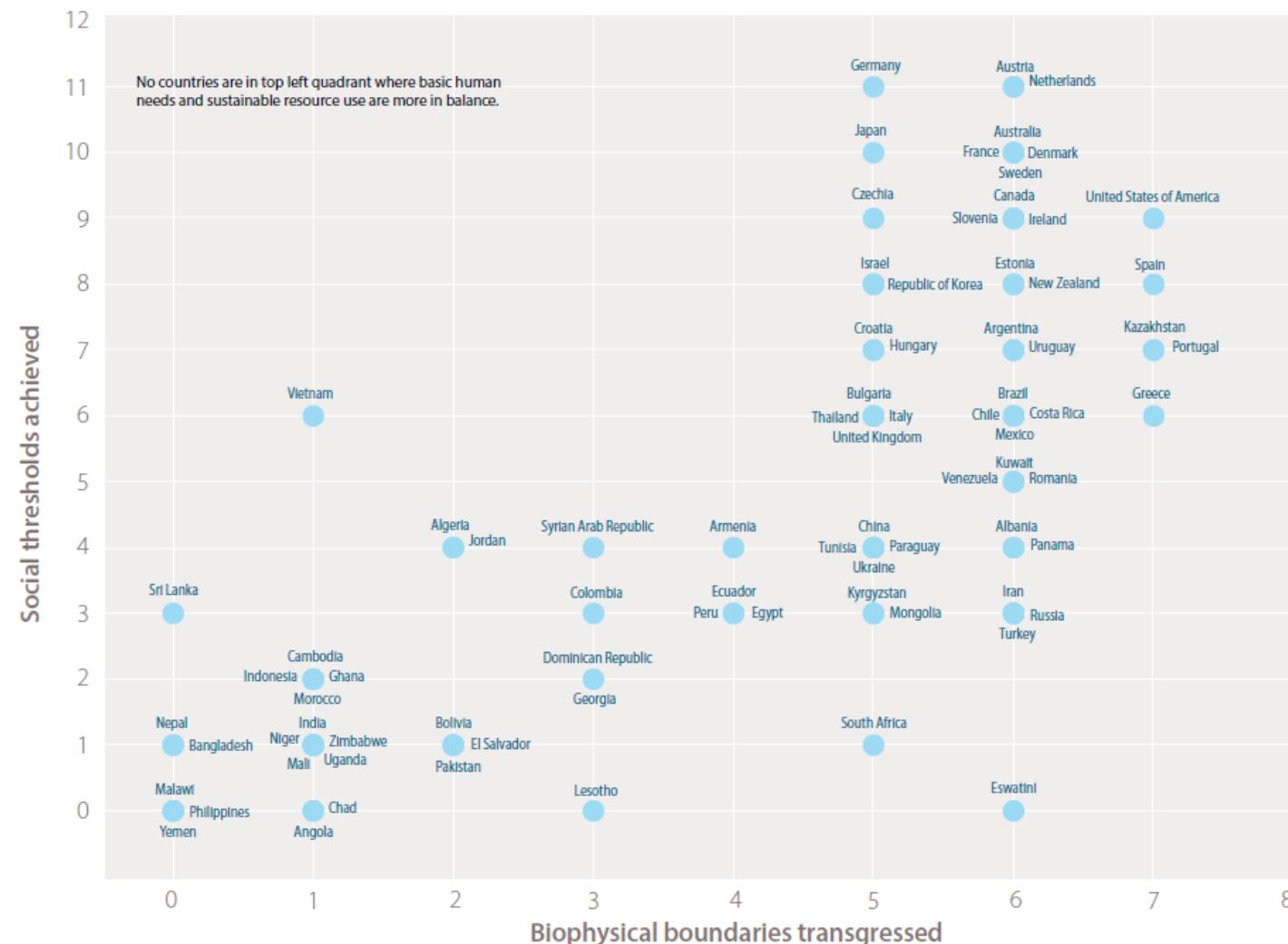
The six entry points are:

- Human well-being and capabilities
- Sustainable and just economies
- Food systems and nutrition patterns
- Energy decarbonization and universal access
- Urban and peri-urban development
- Global environmental commons

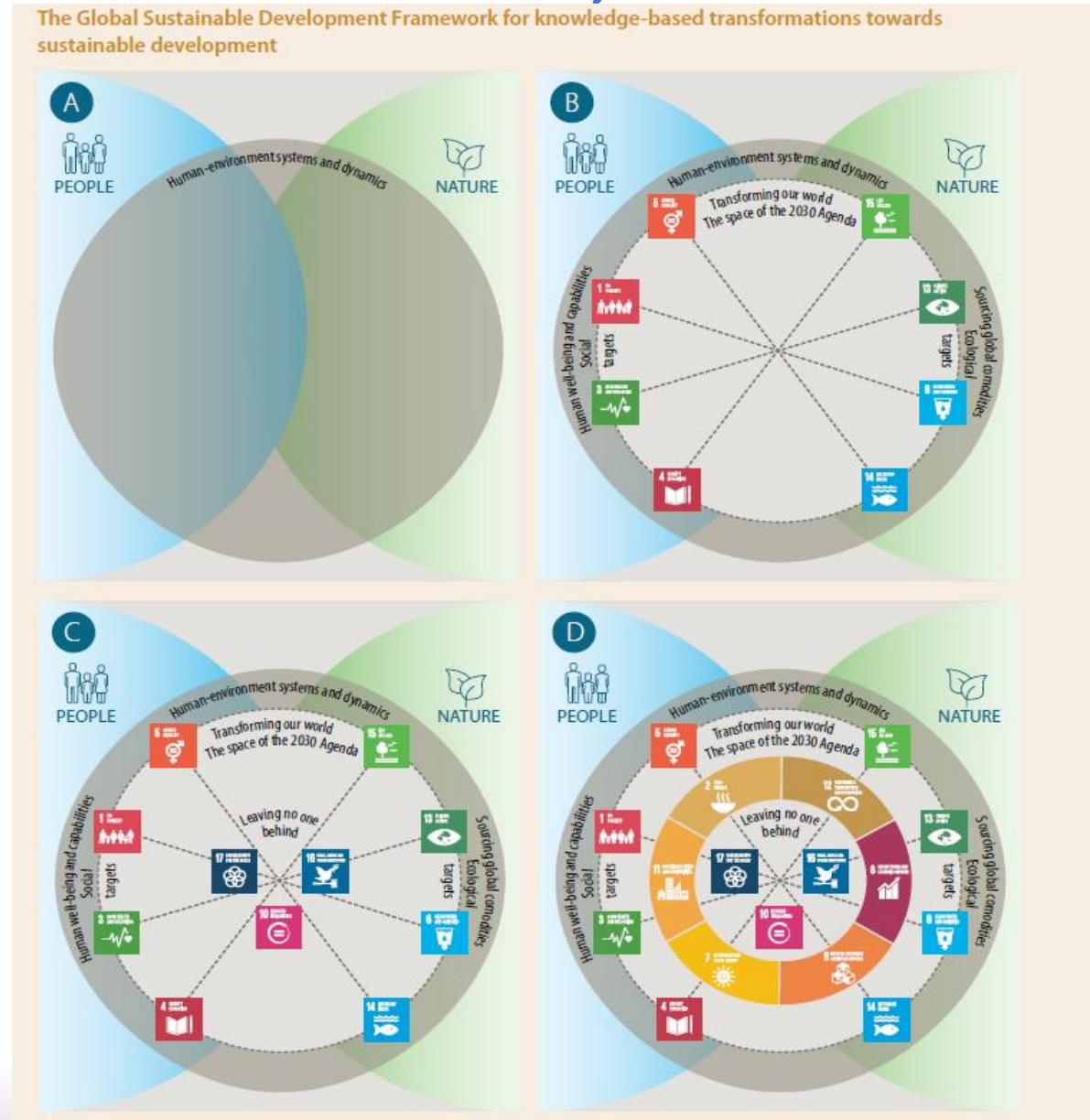
Human well-being and capabilities:

This is key to the overarching mission of eradicating poverty in all its forms and manifestations and reducing inequalities to leave no one behind. However, we are at risk of not succeeding due to inequalities in opportunities; persistent gender inequality; mismatches between education and skills, especially looking to the future; unequal access to health care, exposure to disease, and attainment of high standards of health; insufficient resilience to recover from shocks; and inadequate preparation for dealing with ageing. Many of the needed transformations in this area are demonstrably possible within more balanced economic paths.

Striking the balance: no country is meeting basic human goals within biophysical boundaries



Progress in human well-being is closely connected to the state of the natural environment, and vice versa



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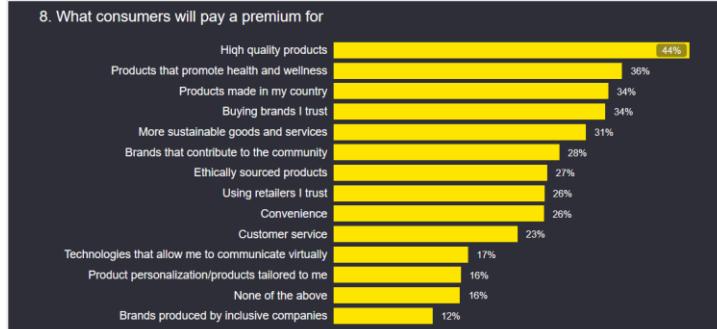
Stakeholder expectations around long-term value creation have been increasing over recent years



1. Climate change is seen as a **top three challenge** to negatively impact business growth



4. **Investors** are increasing investing in sustainable assets with a significant increase comparing to few years ago.



2. **Consumers** are willing to pay a premium for products with Sustainable attributes



5. **Future employees** would take a pay cut to work for a responsible company



3. **Governments** are considering or already implementing commitments to net zero.



6. **Regulation becoming stricter:** EU/ETS for GHG emissions; Circular economy (eco-design); Green, Carbon & Border taxes, EU Taxonomy

Motivators for embedding sustainability in your strategy (next to purpose & (often) better financial performance)

Environmental, social and governance (ESG) refers to the three central factors in measuring the sustainability and ethical impact of organisational strategic decisions.



Recent IIA Risk in focus report

HUMAN CAPITAL, DIVERSITY AND TALENT MANAGEMENT

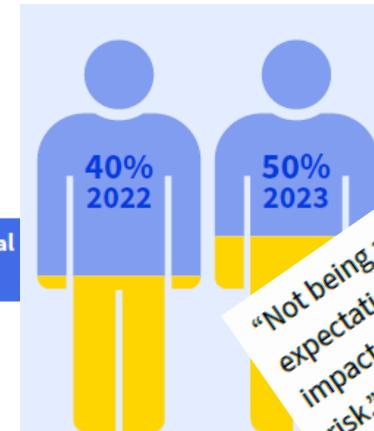
The human factor

Organisations need to find their social purpose to overcome their human capital challenges, which means internal auditors must focus less on the numbers.

“Not being able to keep pace with all of the expectations around social issues and the impact on organisational culture is a huge risk”

Internal audit's role

“When employees at any level say that their purpose is fulfilled by their work, the work and life outcomes they report are anywhere from two to five times higher than those reported by their unfulfilled peers”



50% citing human capital, diversity and talent management as a top five risk this year compared to 40% last year.

“How do I create an organisation with a heart?”

“Not being able to keep pace with all of the expectations around social issues and the impact on organisational culture is a huge risk,” said one chief audit executive at the roundtable. “But companies are not quick to adapt in this area and need to speed up significantly.”

How internal audit can help the organisation

- Evaluate how far are the organisation's human resources strategies aligned with its vision and mission, and whether they are suitable for these times of scarcity when it is key to attract and retain employees within the organisation.
- Assess how well those strategies are implemented at the different levels within the organisation and whether they are discussed periodically, including at board-level meetings.
- Test whether the organisation's employment policies and procedures strike a fair balance between the potentially changing demands of employees and the preferred organisational culture.
- Evaluate how quickly and effectively can the business' technological and physical infrastructures adapt to future changes in working patterns.
- Assess how well and widely the organisation's social purpose is clearly defined, disseminated and lived in practice.
- Assess how well the social purpose of the business and its organisational culture are embedded in talent acquisition and management processes.



Sustainability developments



Challenges (From academic perspectives)

- *Existing academic studies rarely address diversity and staff well-being in the context of internal auditing (Amrutha & Geetha, 2020; Forbes et al., 2020; Lempinen & Ballard, 2019; Forbes et al., 2020);*
- *Many organisations have established strategic sustainability goals; however, social sustainability risks associated with diversity and staff well-being have broad categories, such as culture and behaviour, that can be difficult to measure objectively;*
- One of the most important challenges of sustainability is the social pillar (Lempinen & Ballard, 2019), which embodies social interactions, social relations, behavioural patterns, and values between people (Danciu, 2013) and incorporates the humanitarian parts of the business practice (Yong et al., 2020).



Introduction to my recent research on social sustainability

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

Research objectives

- The objective of the research is to address the gap in the literature by combining the findings from 52 academic studies on diversity and staff well-being to create frameworks for internal auditors to execute assurance or consulting assignments.
- Hereby, internal auditors can extend their knowledge and skills in diversity and staff well-being practices as well as identify which framework is relevant and would add value to their organisation.
- Internal auditors can also optimise the efficiency of audit planning, as this research provides frameworks based on studies that contain not only potential Critical Success Factors (CSFs) and research variables but also potential research criteria.
- Internal auditors can use the frameworks by establishing audit or advisory assignments for the identified subareas on diversity or staff well-being.
- **Notably**, these frameworks can be considered a first step toward constructing research work programs for internal auditors to provide insights into social sustainability.



Research conceptual design

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

Conceptual design

- The 2030 Agenda for Sustainable Development was adopted at the United Nations Summit in New York in 2015.
- The agenda contains 17 Sustainable Development Goals (hereafter referred to as *SDGs*) with 169 associated targets that are integrated and indivisible.
- Achieving decent work by promoting the well-being of the staff and diversity through gender equality are two of the main associated targets.



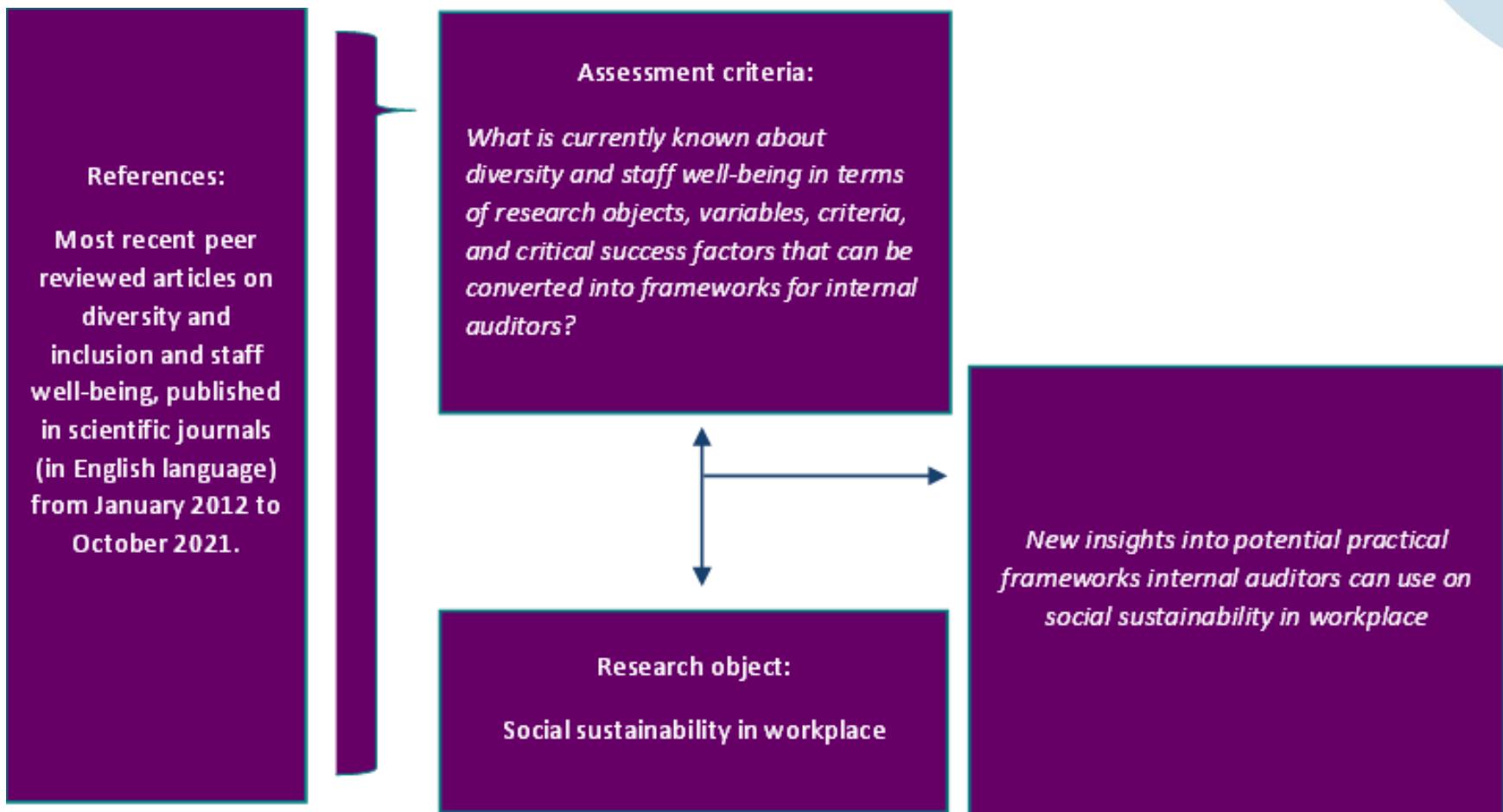
Conceptual design

In this research, I formulated one question with five sub-questions. Each sub-question contains several variables. The main research question is as follows: **What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?**

- Sub-question 1: What is currently known about diversity and staff well-being in research CSFs?
- Sub-question 2: What is currently known about diversity and staff well-being in research objects?
- Sub-question 3: What is currently known about diversity and staff well-being in research variables?
- Sub-question 4: How are the research variables identified in Sub-question 3 operationalised?
- Sub-question 5: What kind of frameworks can be converted to address diversity and staff well-being?

Research sub-questions	Research steps
<i>Sub-question 1: What is currently known about diversity and staff well-being in research CSFs?</i>	<ul style="list-style-type: none">• Determine diversity CSFs.• Determine staff well-being CSFs.
<i>Sub-question 2: What is currently known about diversity and staff well-being in research objects?</i>	<ul style="list-style-type: none">• Determine objects regarding diversity.• Determine objects regarding staff well-being.
<i>Sub-question 3: What is currently known about diversity and staff well-being in research variables?</i>	<ul style="list-style-type: none">• Determine research variables for diversity.• Determine research variables for staff well-being.
<i>Sub-question 4: How are the research variables identified in Sub-question 3 operationalised?</i>	<ul style="list-style-type: none">• Operationalise diversity research variables identified in Sub-question 3.• Operationalise staff well-being research variables identified in Sub-question 3.
<i>Sub-question 5: What kind of frameworks can be converted to address diversity and staff well-being?</i>	<ul style="list-style-type: none">• Convert diversity CSFs and research variables into research framework.• Link the framework to academic studies.• Convert staff well-being CSFs and research variables into research framework.• Link the frameworks to academic studies.

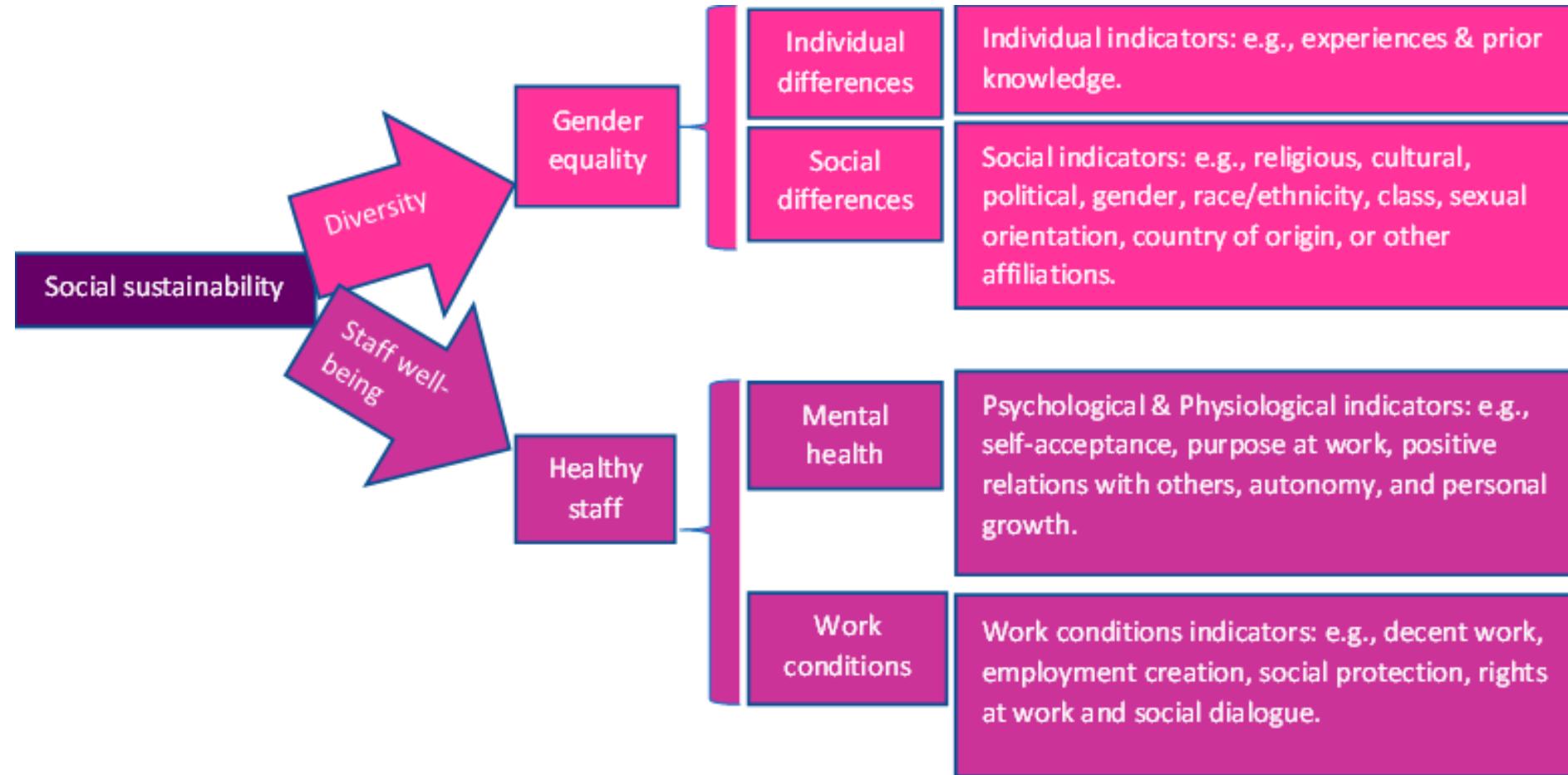
Conceptual design



Conceptual design

Concept	Concretisation (within the scope of this research)	Reference
<i>Social sustainability</i>	<i>'Social sustainability is fairness in distribution and opportunity, gender equity, political accountability, participation, and adequate provision of social services including health and education'.</i> In this research, I used gender equity and health from this definition to investigate potential frameworks.	Gough, 2018
<i>Diversity</i>	<i>'Diversity is "Individual differences (e.g., life experiences, prior knowledge, and personality) and social differences (e.g., religious, cultural, political, gender, race/ethnicity, class, sexual orientation, country of origin, or other affiliations)".</i> In this research, I used both indicators (individual and social indicators) to investigate potential frameworks' diversity.	Association of American Colleges and Universities, 2019
<i>Staff well-being</i>	<i>'Staff well-being is about welfare like mental, physical health and staff satisfaction at work'.</i> In this research, I used the staff mental health and work conditions indicators to investigate potential frameworks on staff well-being.	Danna & Griffin, 1999

Conceptual design

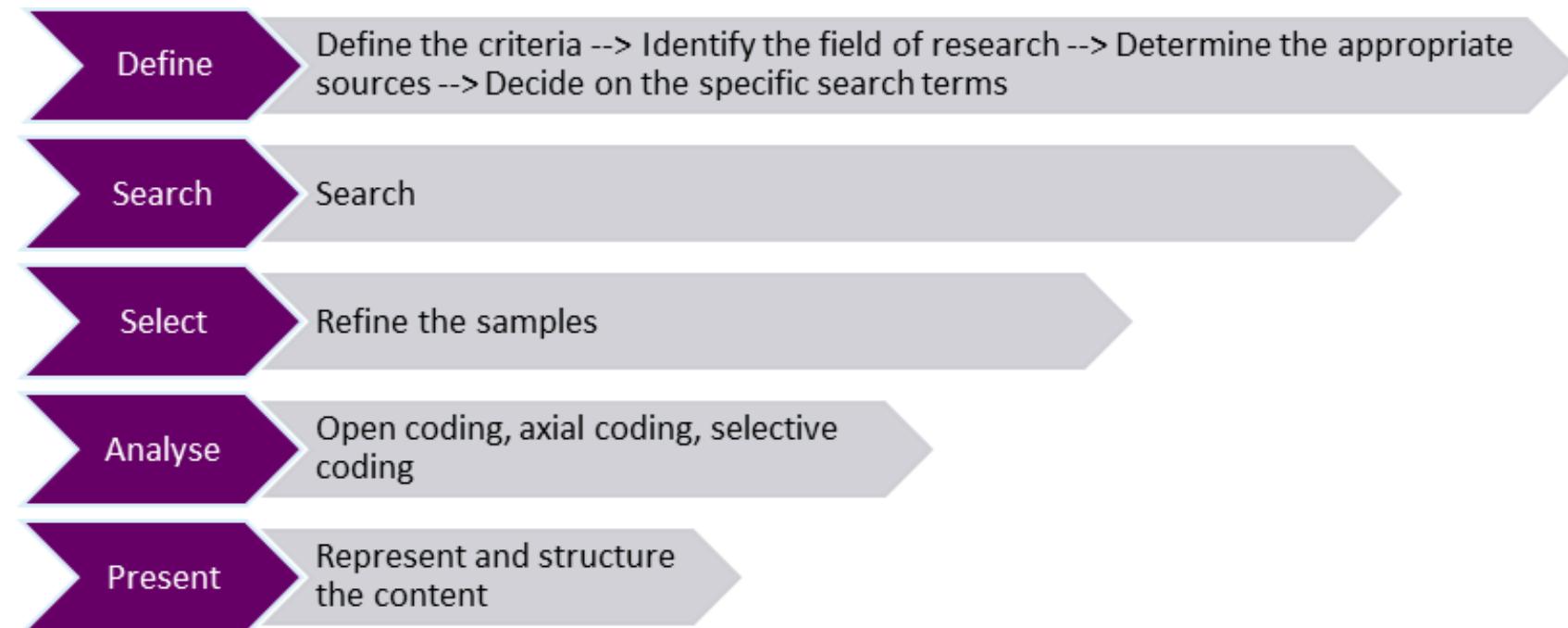


Research technical design

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?



Technical design



Technical design

Define

Define the criteria	Identify the field	Determine sources	Search terms & initial results
<p><u>Diversity:</u> Most recent peer reviewed articles published in scientific journals (in English language) from January 2012 to November 2021.</p> <p><u>Staff well-being:</u> Most recent peer reviewed articles published in scientific journals (in English language) from January 2012 to November 2021.</p>	<p><u>Diversity:</u> Social sustainability Sustainable organisation</p> <p><u>Staff well-being:</u> Social sustainability Sustainable organisation</p>	<p><u>Diversity:</u> All available databases available at Erasmus University Library. and All available databases available at Google Scholar</p> <p><u>Staff well-being:</u> All available databases available at Erasmus University Library. and All available databases available at Google Scholar</p>	<p><u>Diversity:</u> Erasmus University Library: Kw (Gender Equality) AND kw:(sustainable workplace) AND (eu: Peer reviewed) N = 31 (Before refinement)</p> <p>Google Scholar: "Gender Equality" AND "sustainable workplace" N = 61 (Before refinement)</p> <p><u>Staff well-being:</u> Erasmus University Library: kw: (employees' Health) AND kw: (sustainable workplace) AND (eu: Peer reviewed) N = 107 (Before refinement)</p> <p>Google Scholar: "Employees Health" AND "Sustainable workplace" N = 44 (Before refinement)</p>

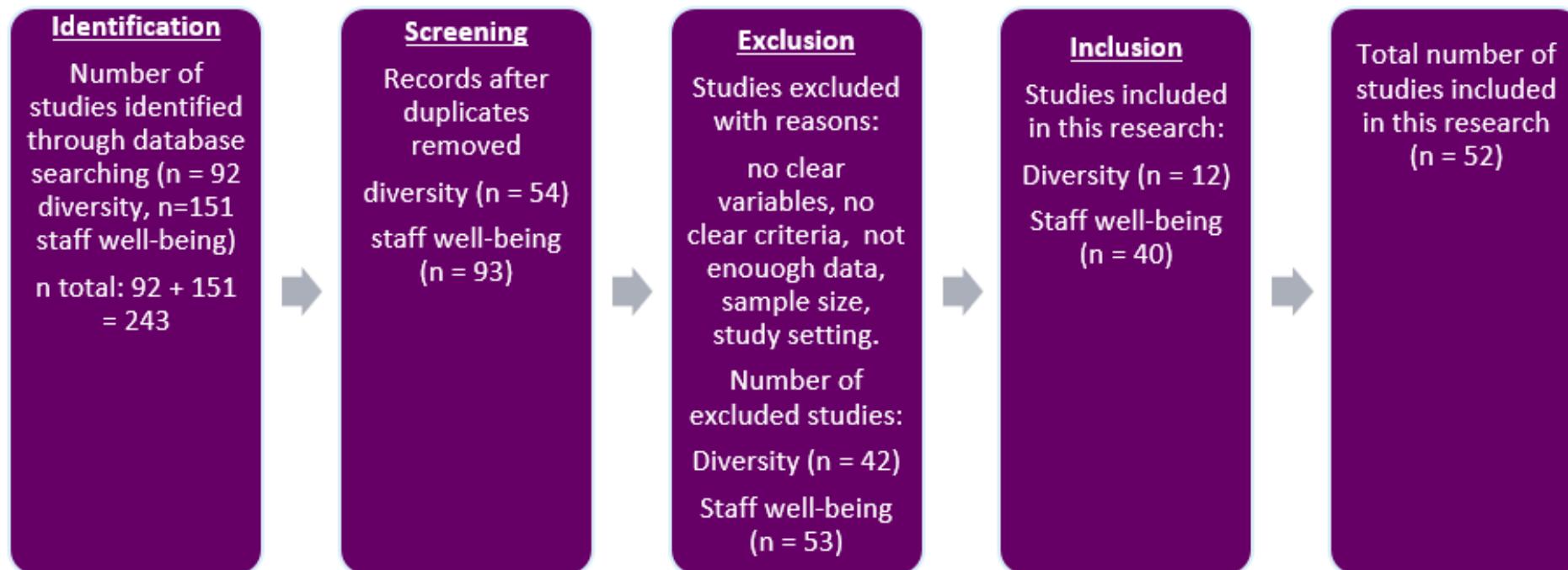
Technical design

Search

Keywords	Sort	Format	Publication year	Language	Database	Show only
<p><u>Diversity:</u> Erasmus University Library: Kw (Gender Equality) AND kw (sustainable workplace) AND (eu: Peer reviewed) <u>N = 31 (Before refinement)</u> Google Scholar: "Gender Equality" AND "sustainable workplace" <u>N = 61 (Before refinement)</u> <u>Staff well-being:</u> Erasmus University Library: Kw (employees' Health) AND kw (sustainable workplace) AND (eu: Peer reviewed) <u>N = 107 (Before refinement)</u> Google Scholar: "Employees Health" AND "Sustainable workplace" <u>N = 44 (Before refinement)</u></p>	Library	Articles	2012 – 2021	English	All available databases at Erasmus University Library and All available databases available at Google Scholar	Peer reviewed articles to ensure that my search strategy not only robust but also repeatable

Technical design

Selection

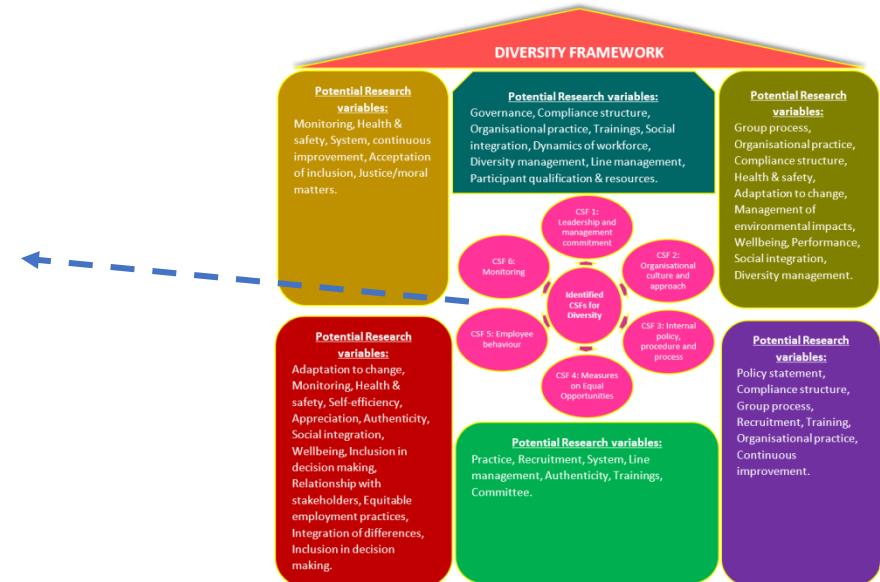
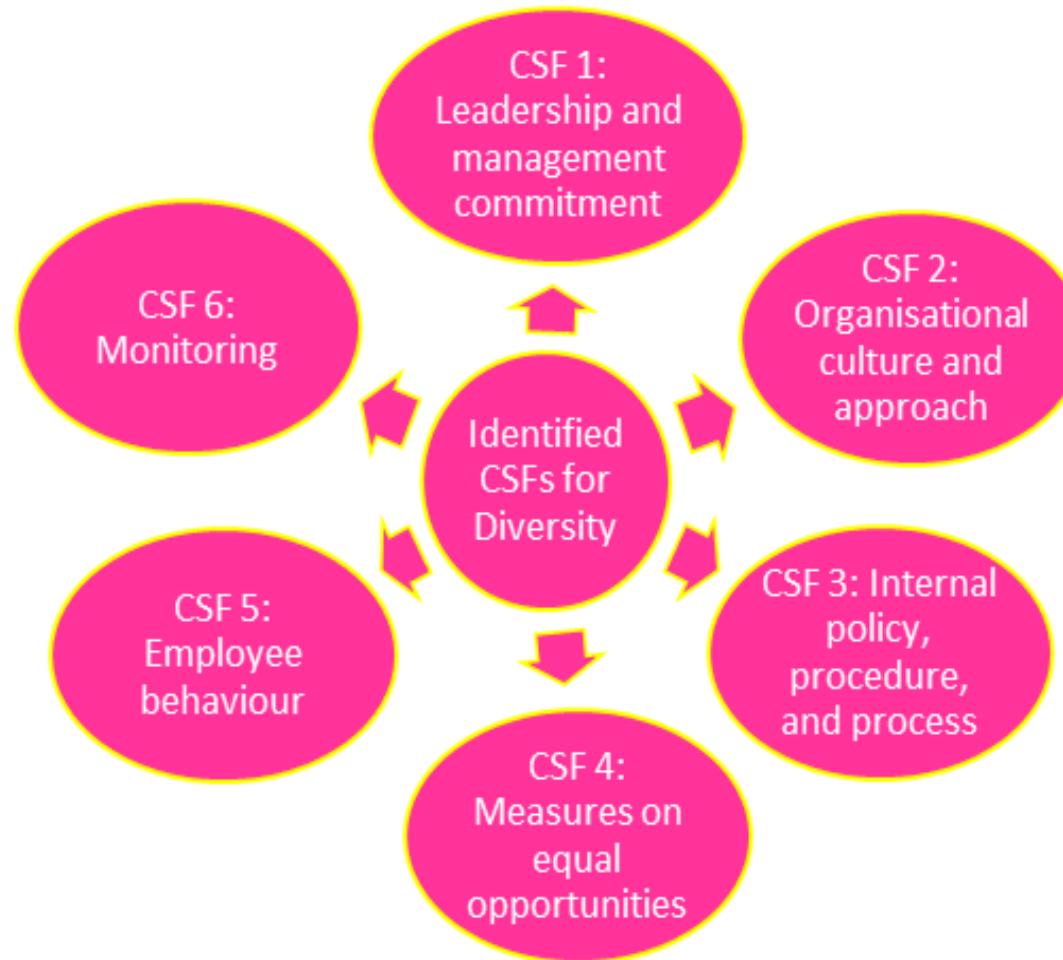




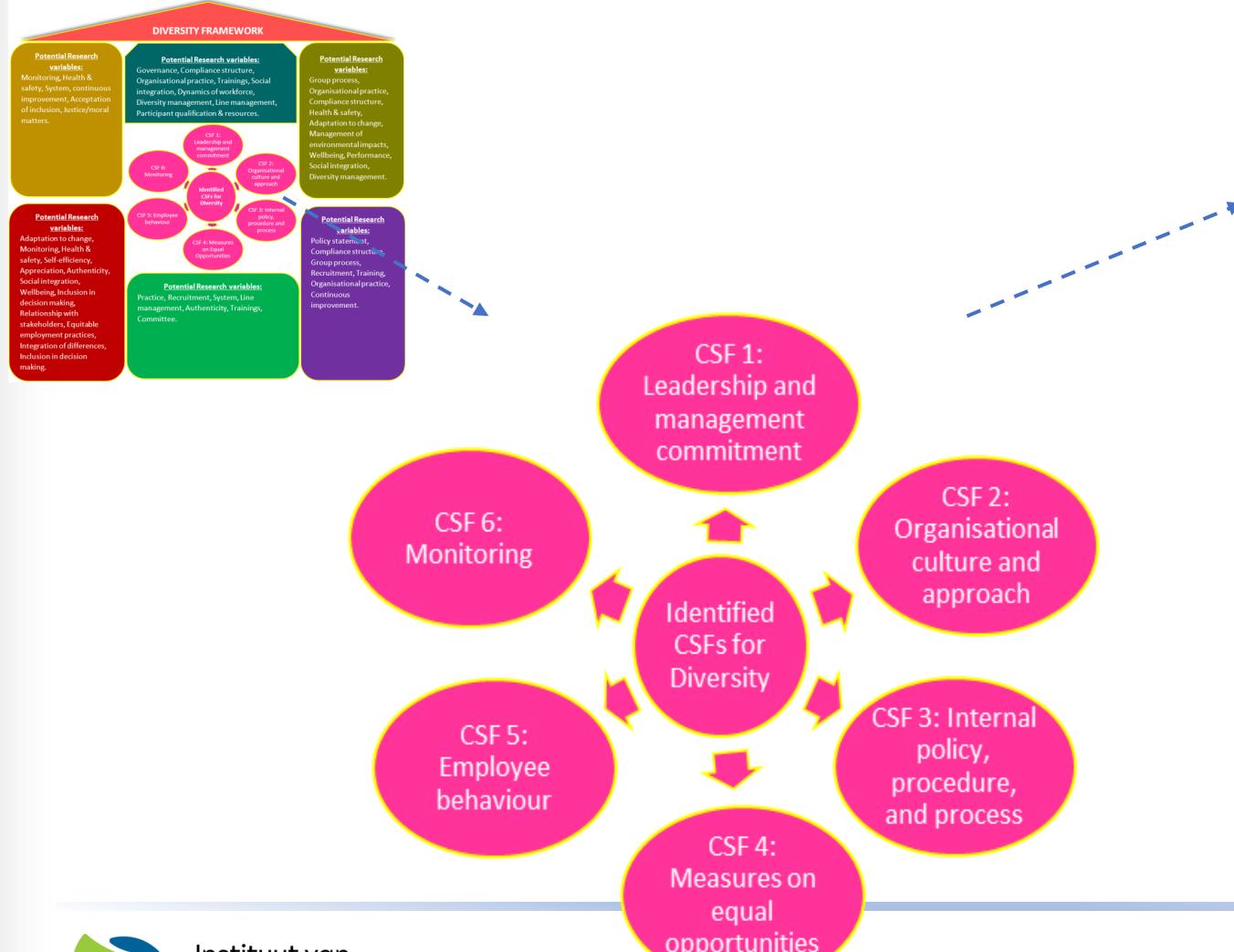
Results – CSFs - diversity

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

CSFs Diversity



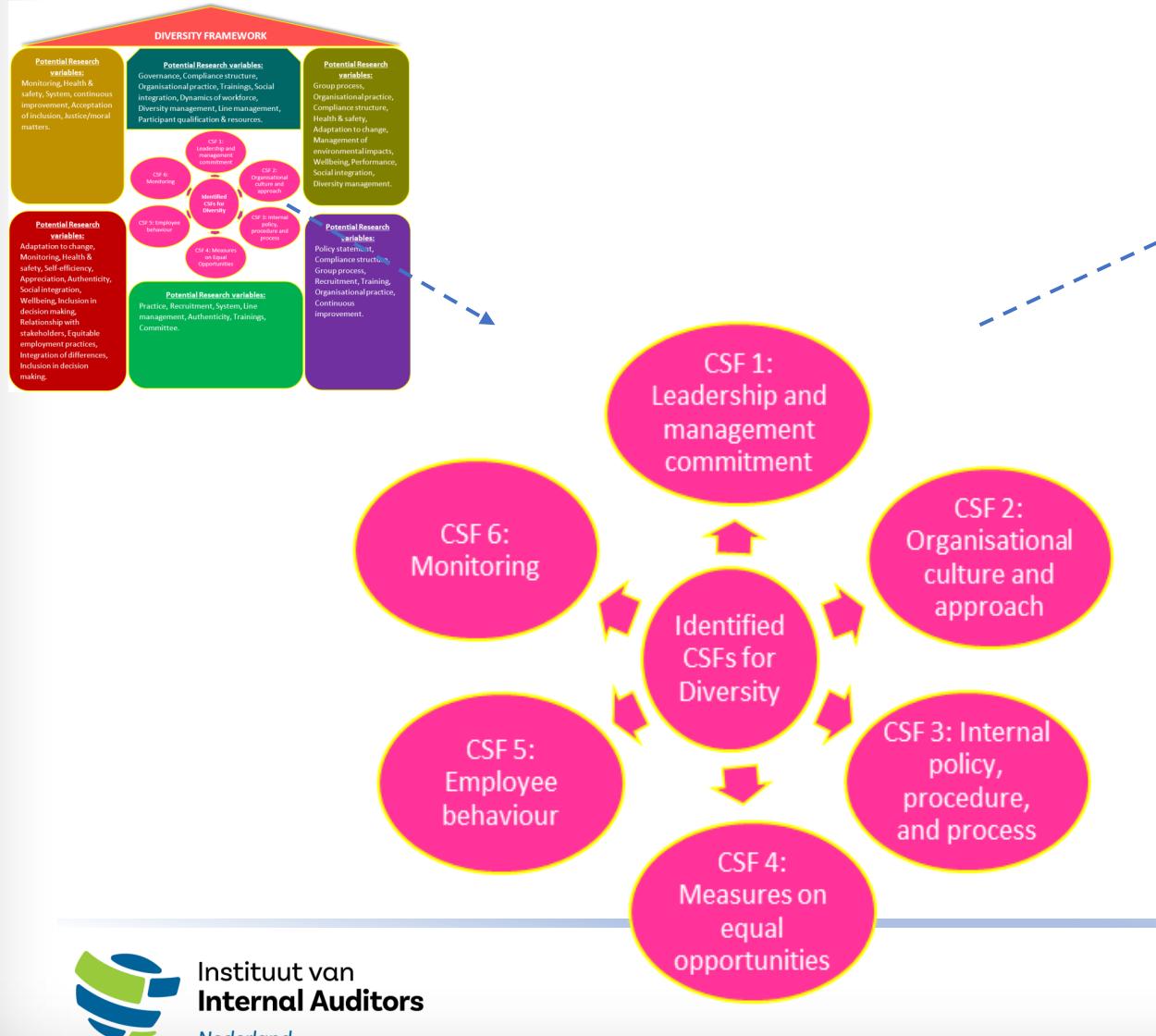
CSFs Diversity



CSF 1: Leadership and management commitment

.....Leaders and managers are expected to support diversity, follow specific trainings on diversity, communicate with other employees about employees' value to the organisational mission and vision, behave inclusively, provide equal opportunities (EOs), promote a culture of respect toward diverse opinions, demonstrate concerns about minority groups, and promote open communication with teams....

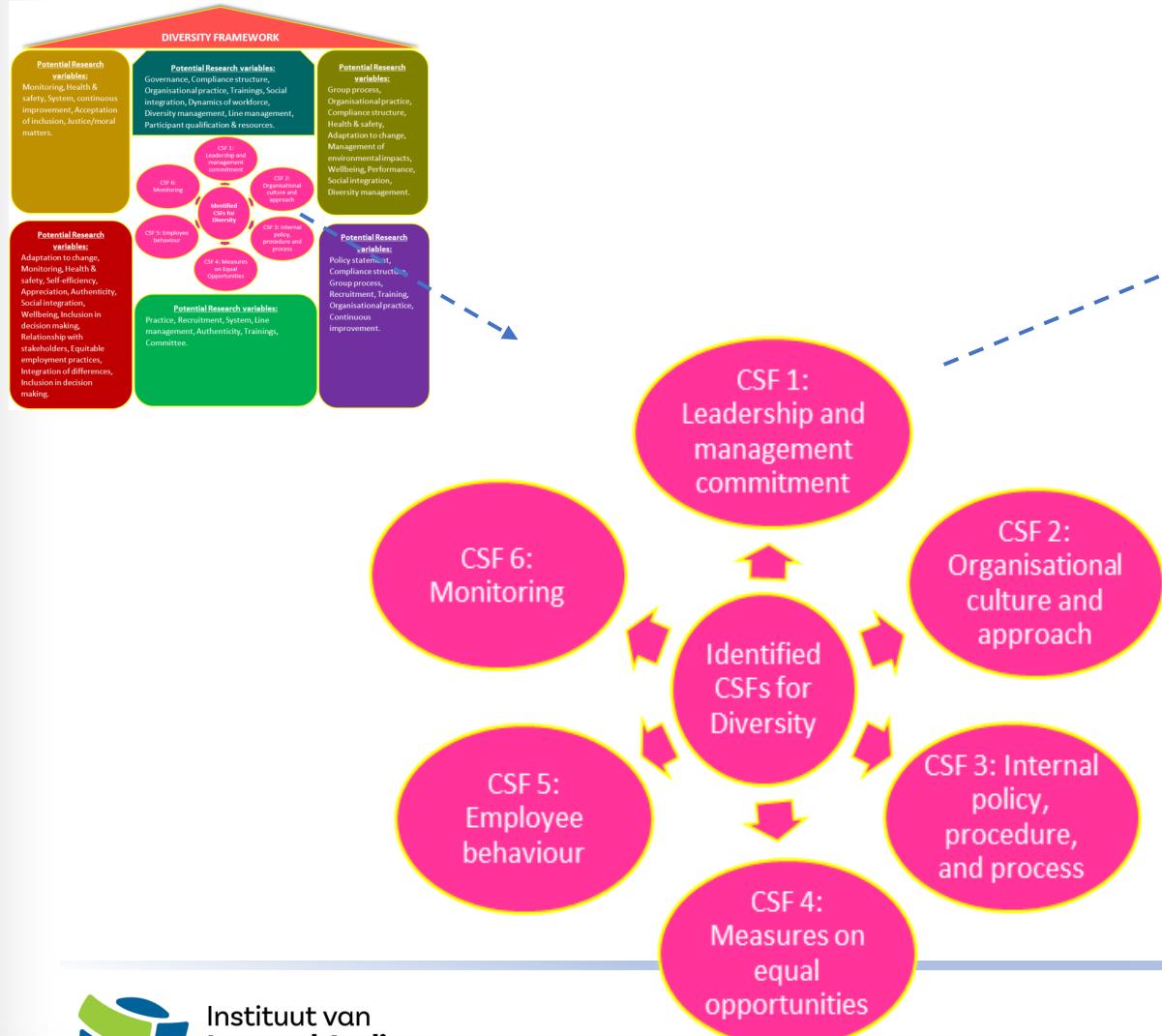
CSFs Diversity



CSF 2: Organisational culture and approach

....The organisation should initiate the creation of inclusive and diverse teams. There should be an ecosystem in which employees are trusted, valued, and included; additionally, there should be an equal performance rating distribution.....

CSFs Diversity



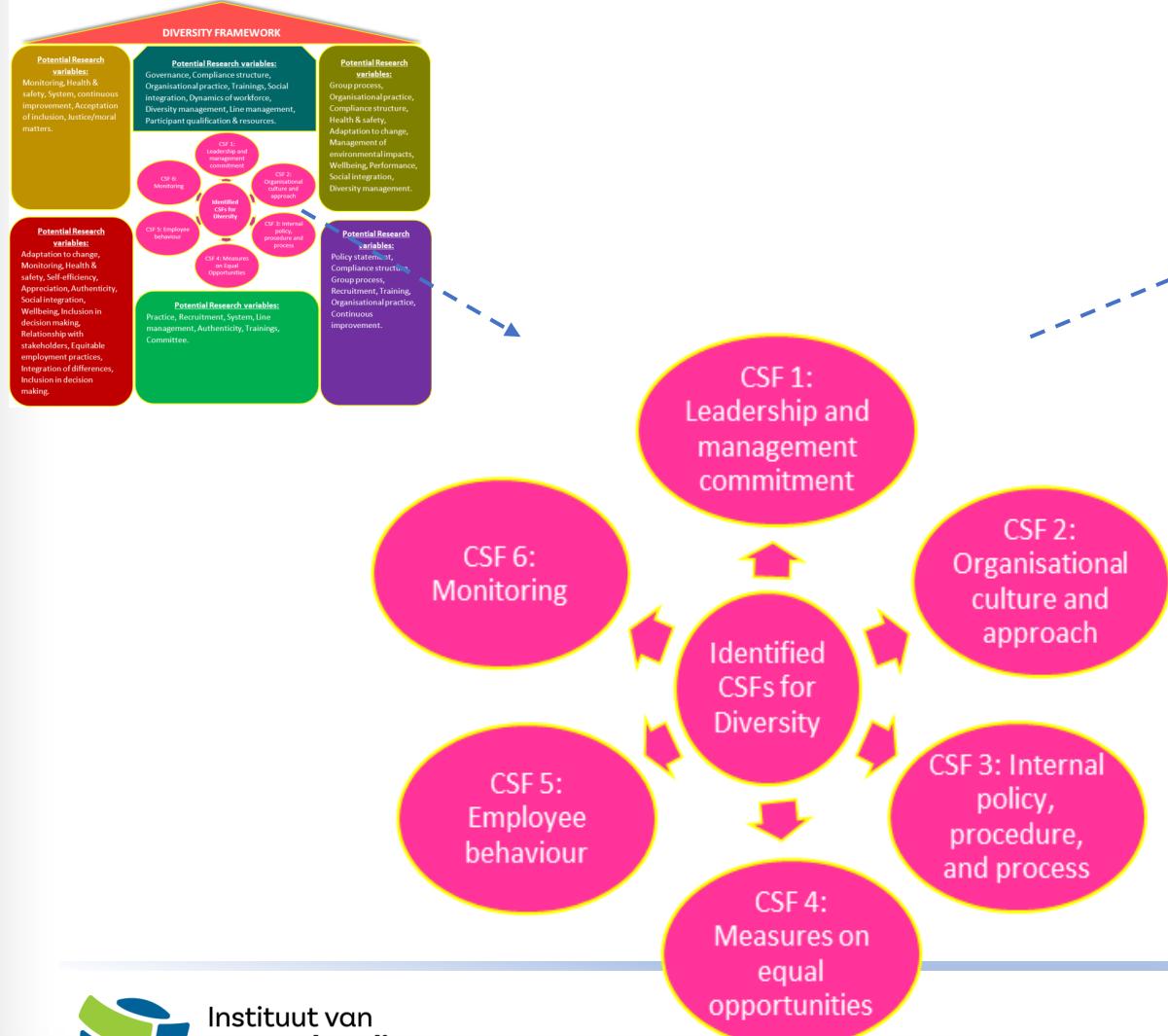
CSF 3: Internal policies, procedures, and processes

....The **policies** should have clear diversity goals that communicate work-family benefits, EOs, gender equality, inclusion, minority respect, maternity leave, female recruitment for management positions, trainings, team building, and leadership development.....

The **procedures** should be implemented to stimulate diversity in the organisation. The procedures should be applied effectively to stimulate group interactions.

The **process** should offer opportunities for innovation and experimentation, including provisions to meet the standards in alternative ways. Additionally, the process should ensure explicit agreement on definitions and criteria, timelines for specific accomplishments, and procedures for voting for strategic decisions.

CSFs Diversity



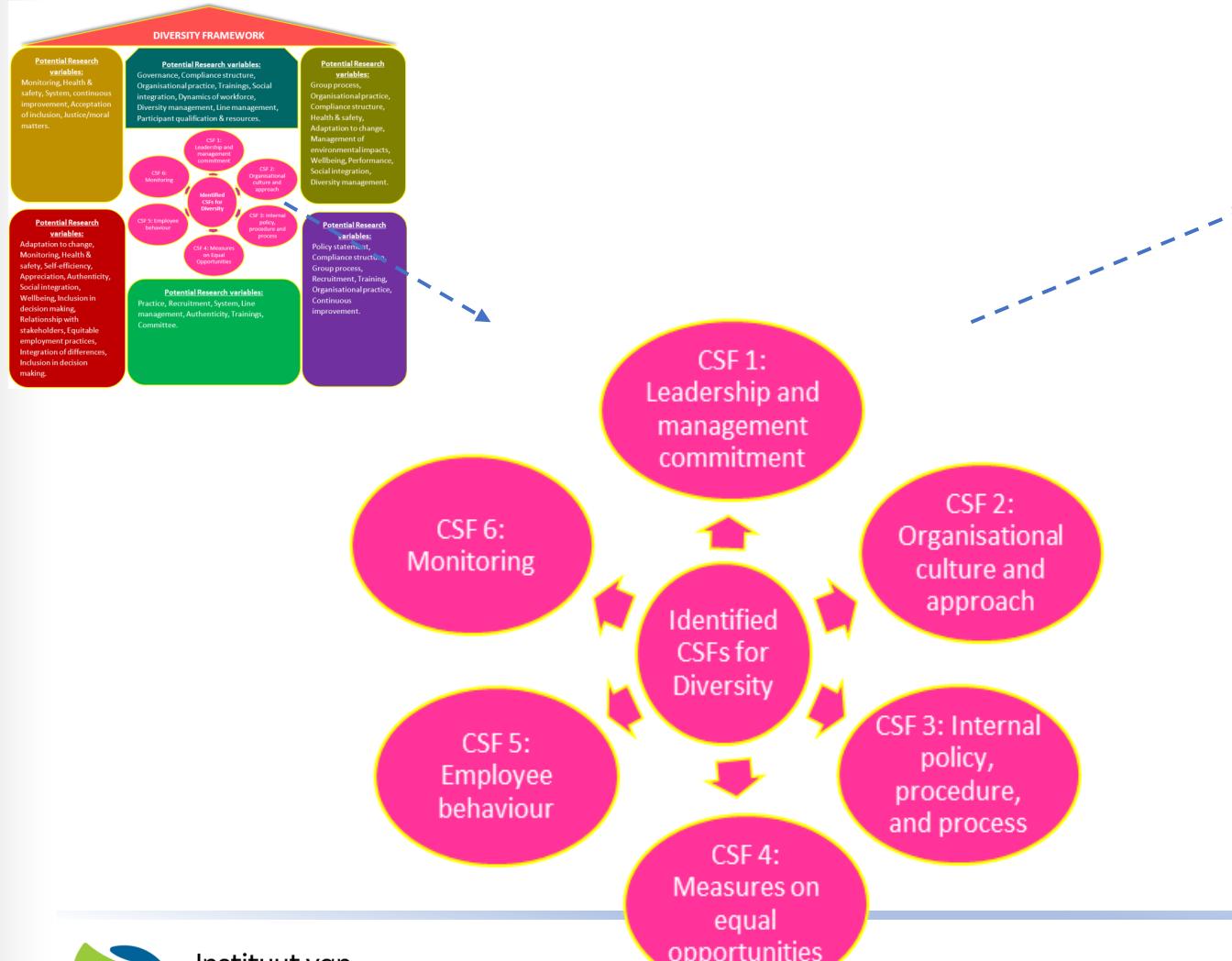
CSF 4: Measures on Equal Opportunities (EO)

EOs should be mentioned in job announcements. The organisation should invest in human resources (HR) to stimulate EOs.

The diversity policy should include specific statements regarding EOs.....

Managers and the HR team should be trained to care about EO responsibilities and to stimulate EO practices. The organisation should assign a specific committee that examines EO-related issues.

CSFs Diversity



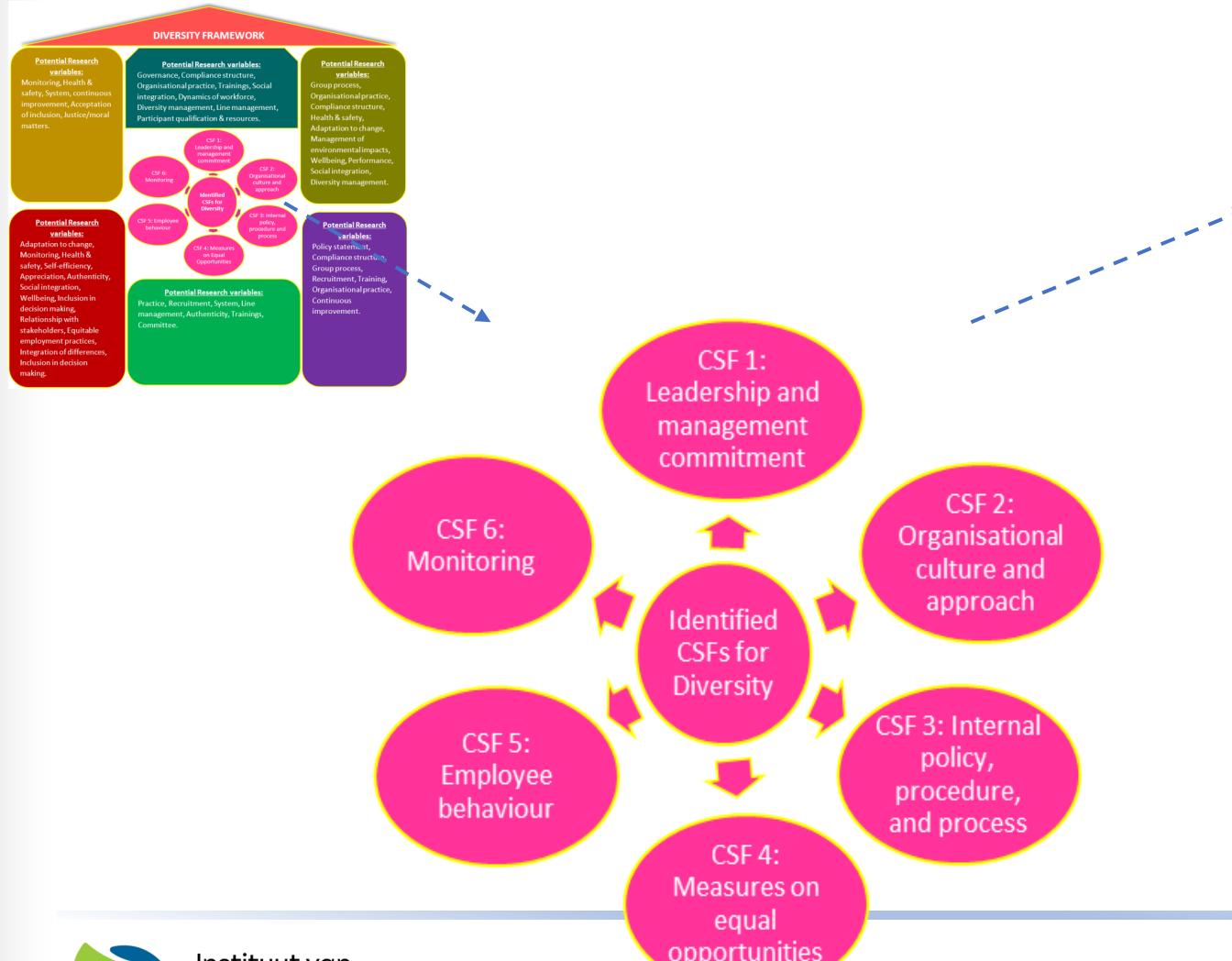
CSF 5: Employee behaviour

....Employees should be comfortable being themselves and feel that they are respected and valued. Furthermore, employees should depend on one another and have positive emotions about each other.

Employees should have an inclusive mindset and have common understanding between each other.

Employees should feel that they are connected to their colleagues, should understand that diversity is valuable to the whole organisation, and should regard diversity as a common value based on human rights and dignity.

CSFs Diversity



CSF 6: Monitoring

There should be measures to monitor diversity initiatives. The measures should include reducing employees' stress and anxiety and addressing potential gender mistreatment or violence outside work.

The organisation should monitor, for instance, female representation in management positions and implementation of EO goals.

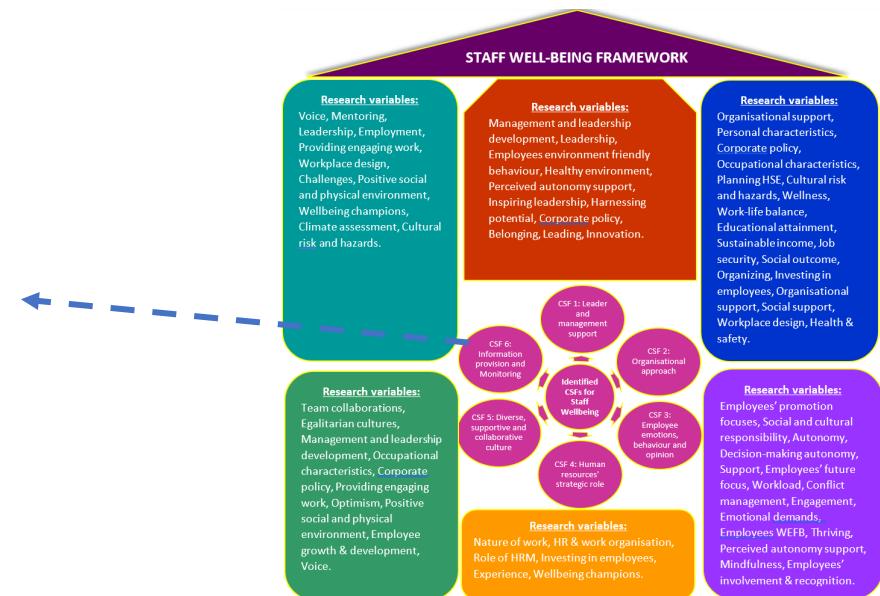
Furthermore, the organisation should monitor potential physical problems, such as gender-based violence and mistreatment. The organisation should adapt to changes in employees' circumstances, such as reduction of working hours.



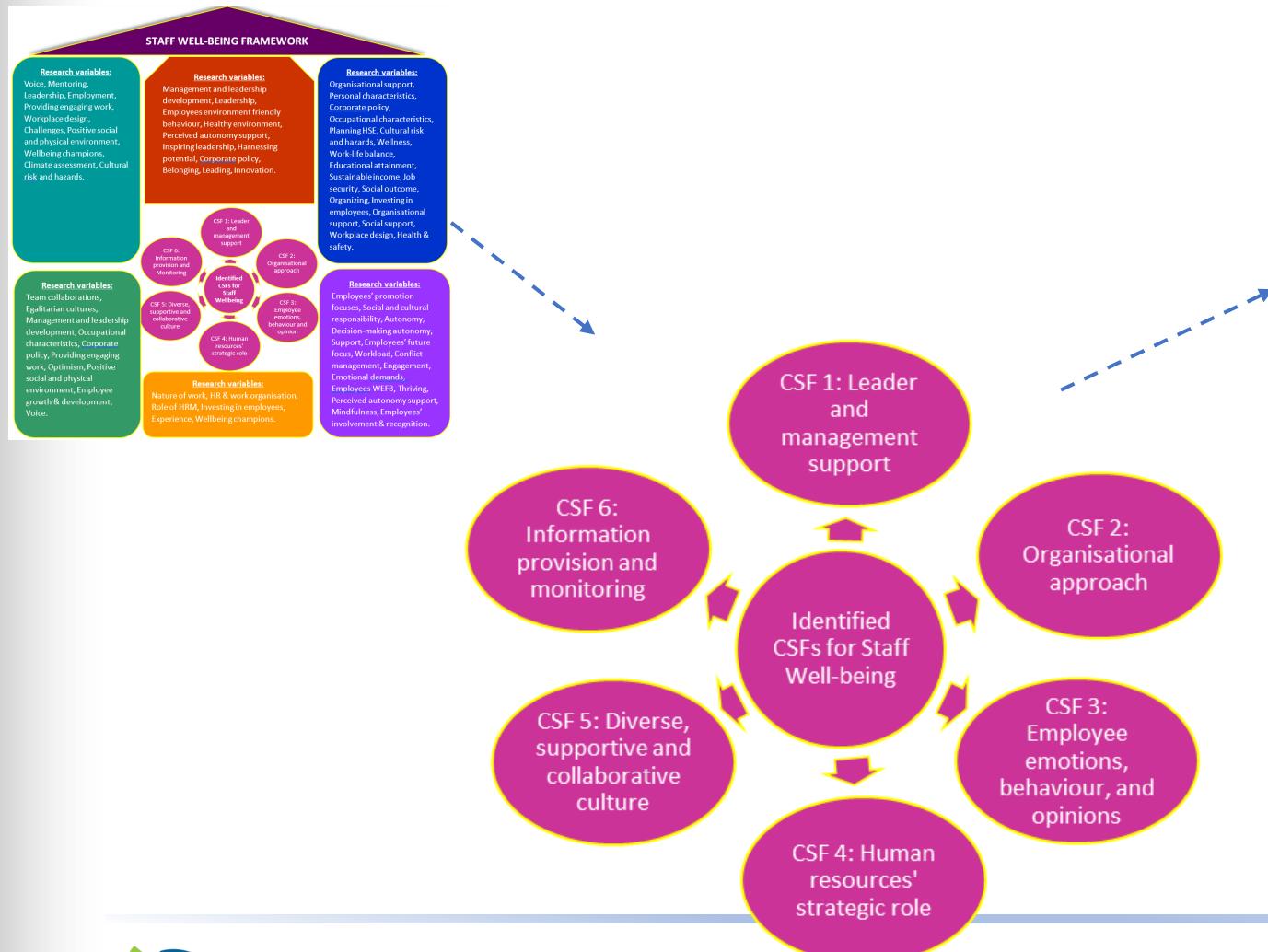
Results – CSFs – staff well-being

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

CSFs Staff well-being



CSFs Staff well-being

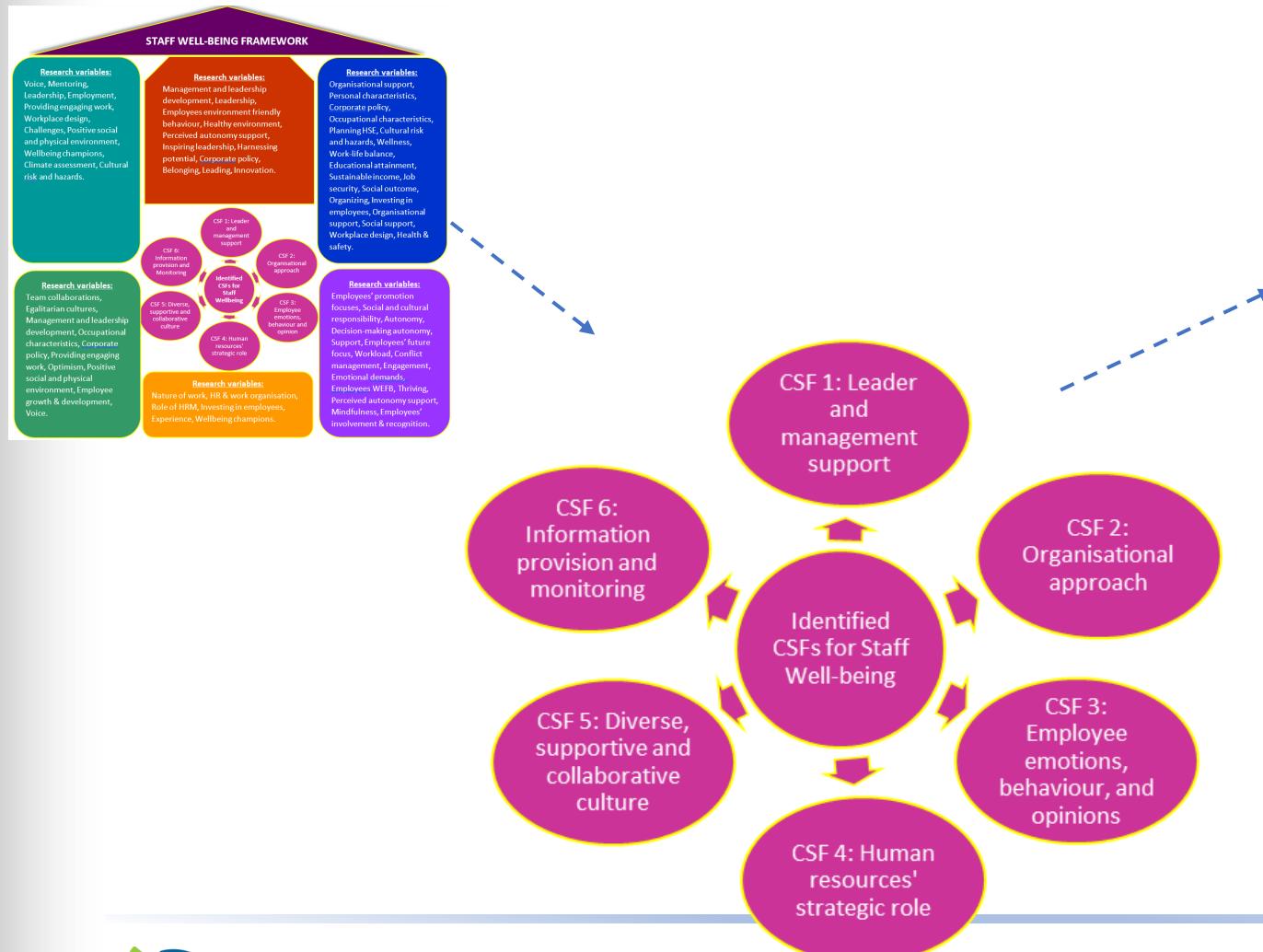


CSF 1: Leader and management support

Staff well-being initiatives require leaders and managers to establish motivational goals to cause employees to be inspired, involved, encouraged, empowered, and focussed on developing leadership competencies, motivational activities, and strategic and tactical behaviours.....

Leaders and managers should frequently promote healthy behaviour, support employees, and work collaboratively with others.....

CSFs Staff well-being

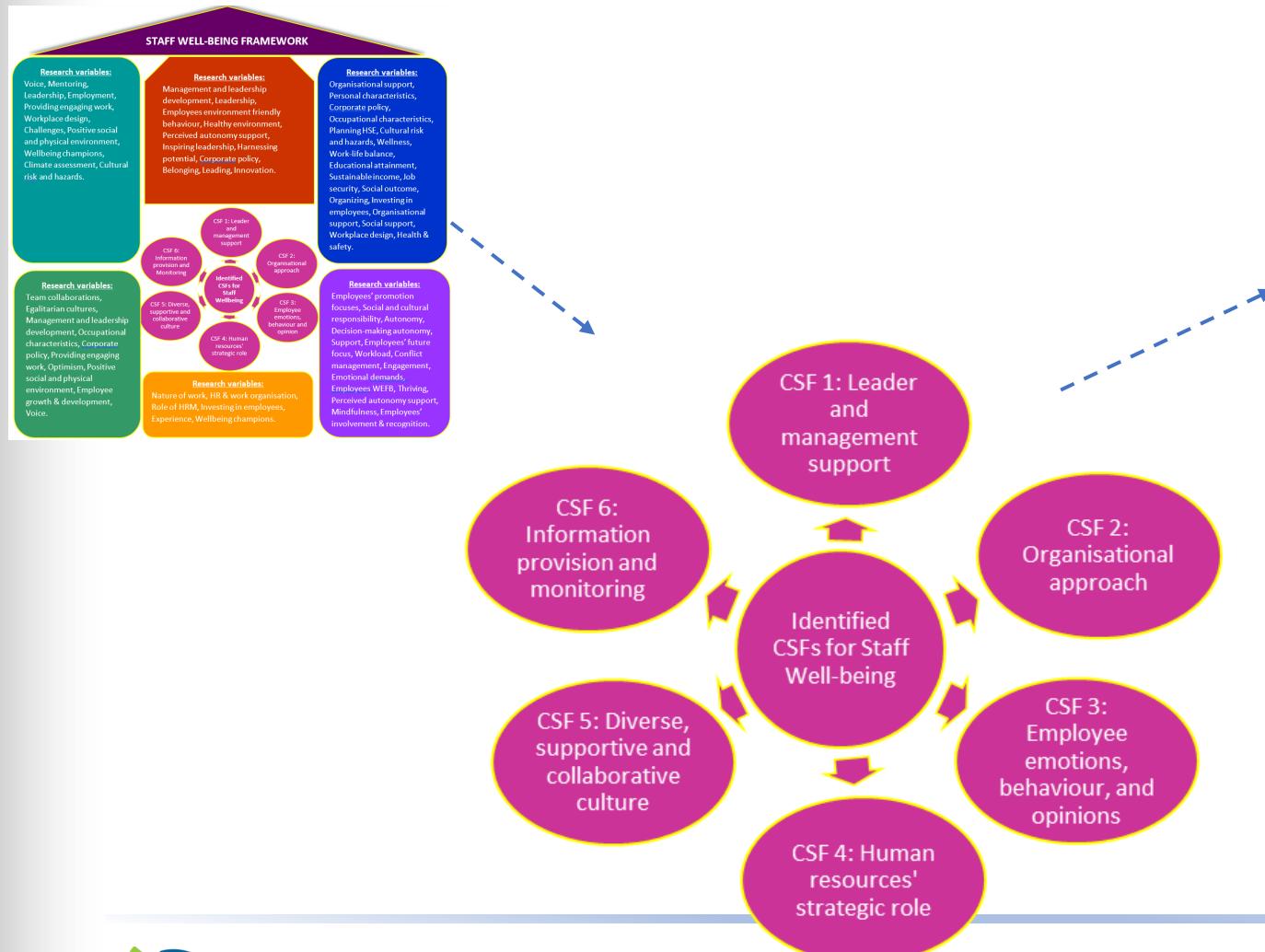


CSF 2: Organisational approach

The organisation should ensure a healthy workplace to offer balanced job demands; flexibility in how, when, and where to work; and social support.....

The organisation should enable employees to develop their career resiliency by enhancing specific competencies, such as adaptability and proactivity. The organisation should value employees' contributions, care about employees' well-being, and provide mentoring and career support.....

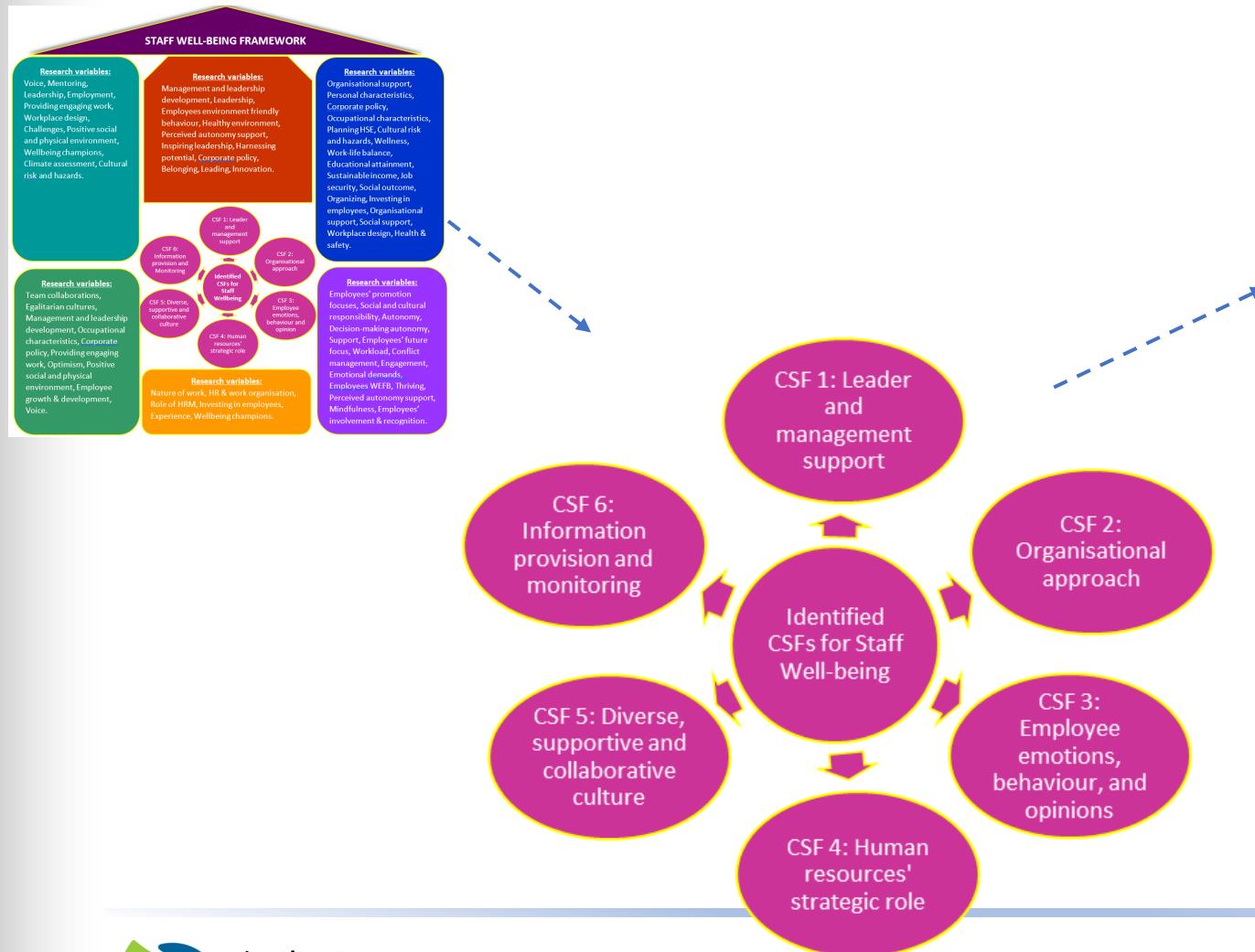
CSFs Staff well-being



CSF 3: Employee emotions, behaviour, and opinions

Employees should feel freedom (such as discretion to make decisions) while being independent, optimistic, engaged, and motivated at work. They should feel that there is a friendly, trusting environment in the workplace, that their supervisors are concerned about their welfare, and that their job does not require excessive physical efforts or a rapid pace.....

CSFs Staff well-being



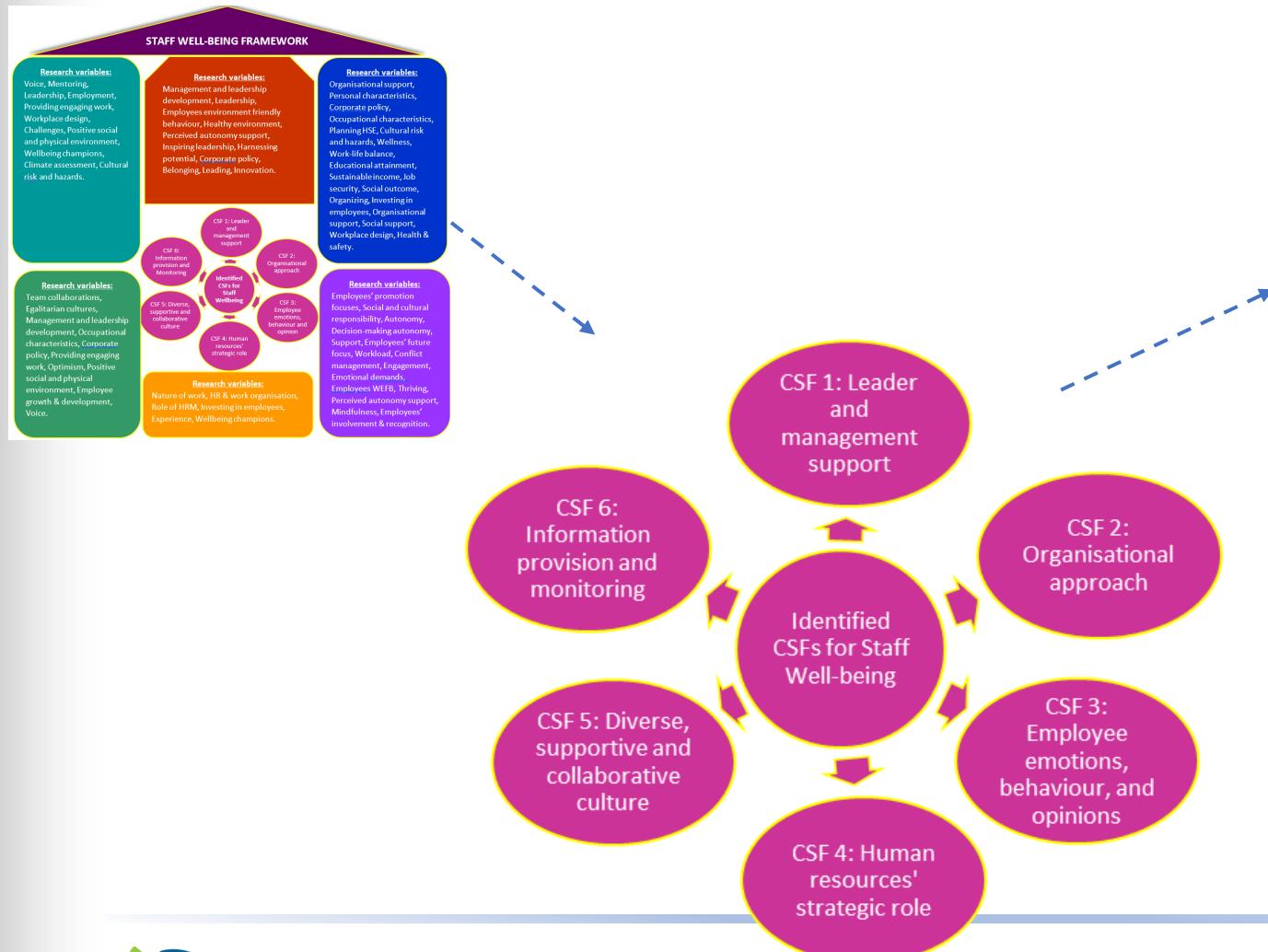
CSF 4: Human resources' strategies

HR should play a strategic role that includes empowerment and a knowledge map system that includes employees' skills, educational backgrounds and future interests, EO's for development and learning, clear definitions for roles and job descriptions, and a comprehensive training system.

HR should adapt quickly to the changing environment to attract, retain, and motivate employees.

HR should know how to manage remote employment practices and virtual teams. HR should have policies in place that demonstrate how they care about employees' health and safety, how to manage or participate in self-organising teams, and how to create knowledge-oriented behaviour, as well as a reward and appraisal system.....

CSFs Staff well-being

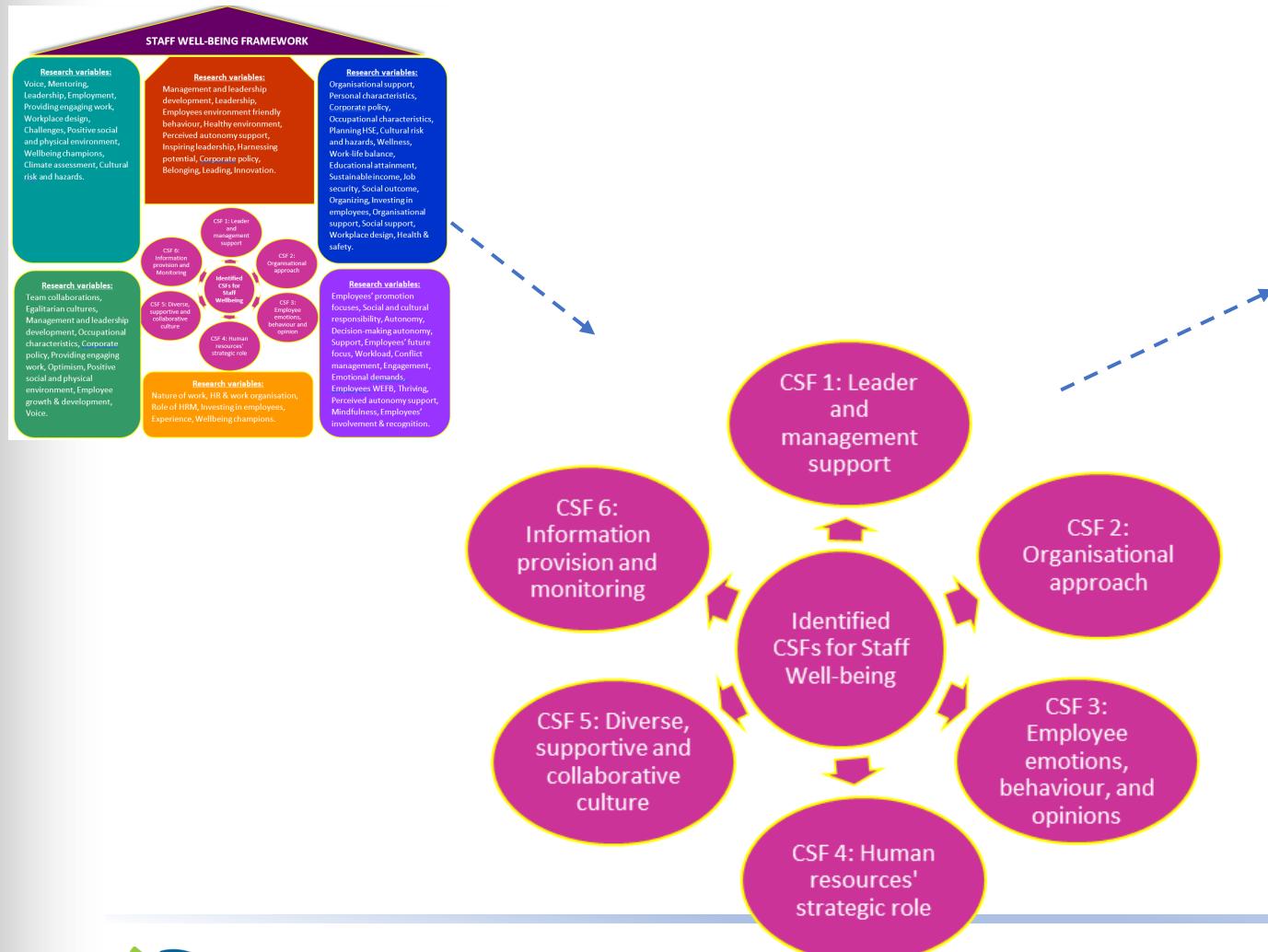


CSF 5: Diverse, supportive, and collaborative culture

Teams should provide advice or emotional support when colleagues face stress or work-life issues.

Teams should be trained to promote healthy behaviours, to reduce employee stress, to improve poor health, and to prevent burnout.....

CSFs Staff well-being



CSF 6: Information provision and monitoring

There should be two-way communication (both top-down and bottom-up).

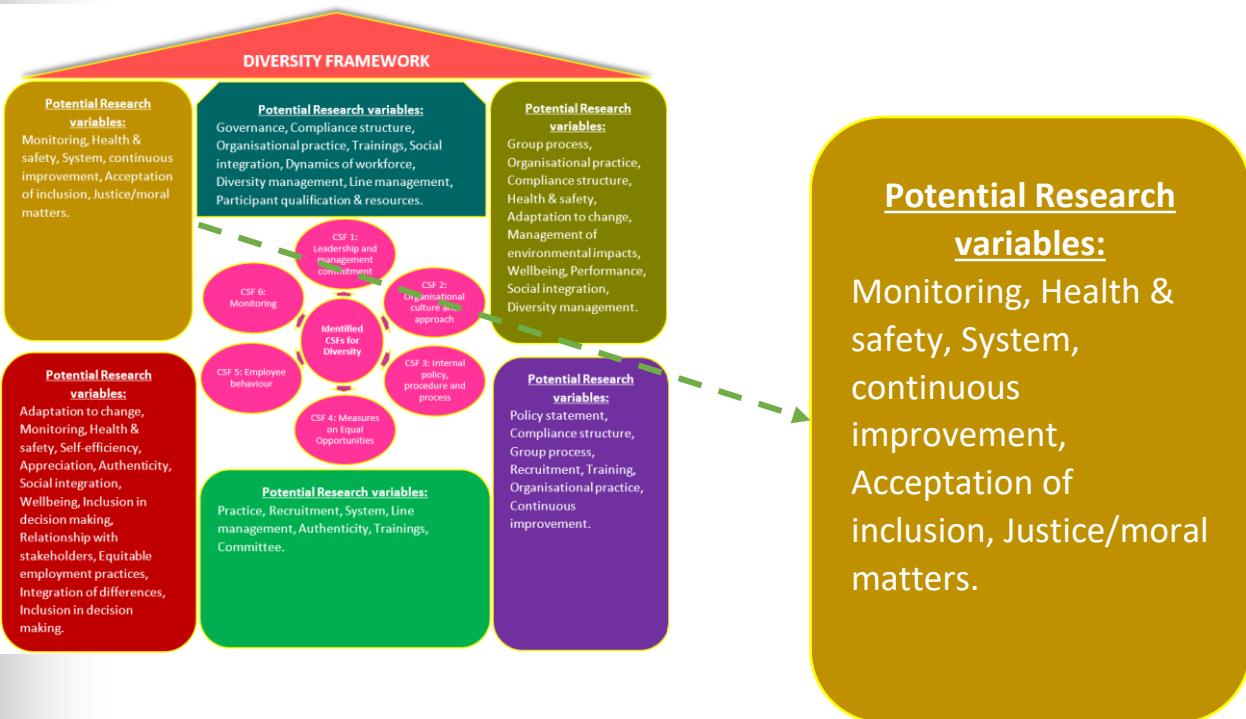
There should be a regular feedback that focusses on evaluating employees' perceptions about their workplace regarding various elements, such as well-being initiatives, stress levels, health, and pressure.



Results Diversity frameworks

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

Identified diversity framework



Example:

Monitoring:

- 7.1. EO goals that have not yet been achieved are being monitored.
- 7.2. The organisation designed a mentoring program for all employees.
- 7.3. The organisation designed workshops and/or seminars on managing a gender diverse workforce.

Health and safety:

- 3.1. The organisation has in place specific measures on potential work posture (sitting or standing) issues.
- 3.2. The organisation has in place specific measures on reproductive issues.
- 3.3. The organisation has in place specific measures to reduce employees' stress and anxiety.
- 3.4. The organisation has in place specific measures on potential gender mistreatment or violence outside work.
- 3.5. The organisation has specific guidelines for action of harassment at work.
- 3.6. The organisation assesses potential problems due to moving of objects or lifting of loads.
- 3.7. The organisation implements specific Problems resulting from factors outside work, such as gender violence and mistreatment, are considered.

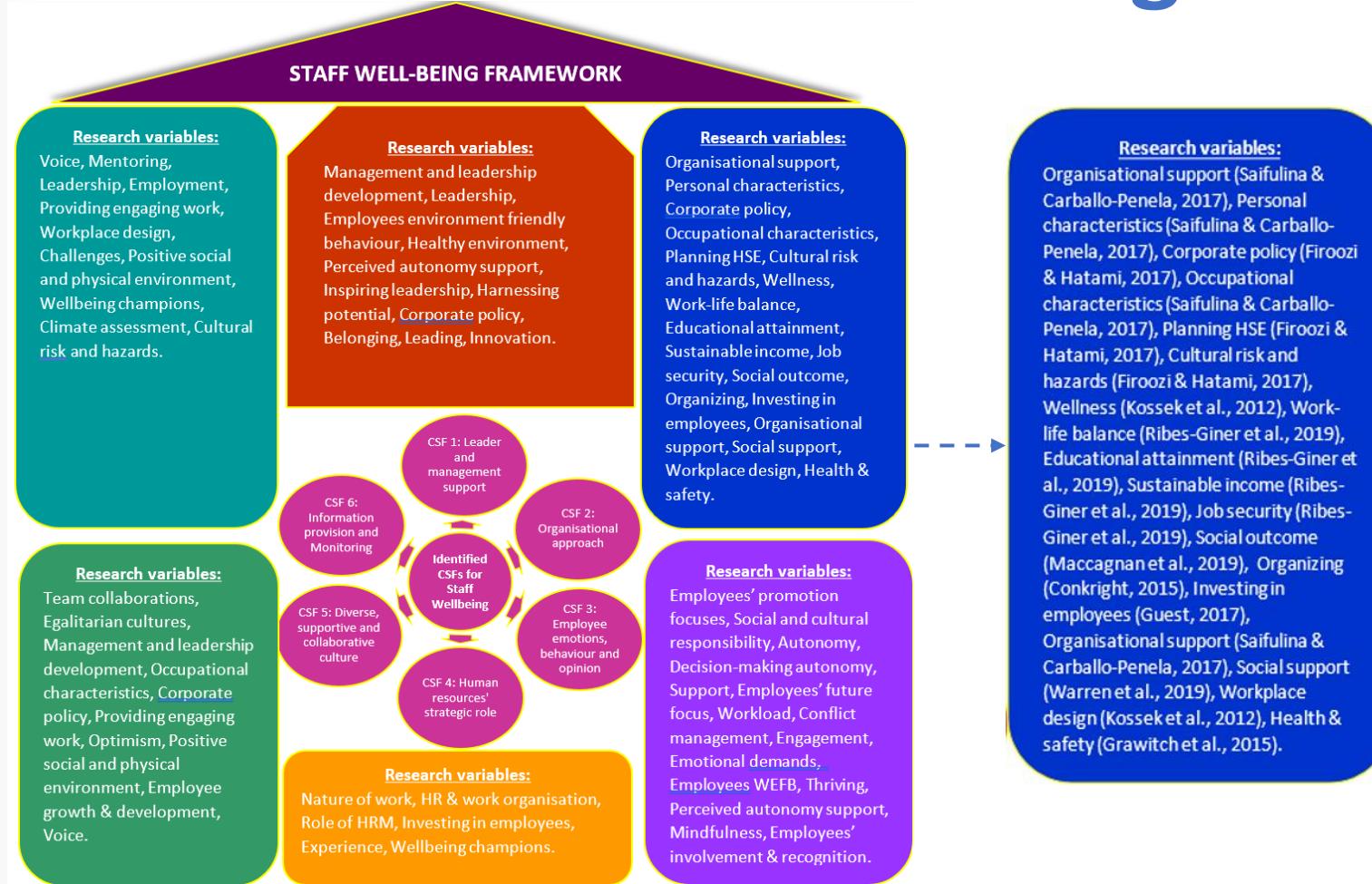
Results Staff well-being frameworks

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?



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Identified staff-wellbeing framework



Example:

Organisational support:

- There are policies and programs designed to promote EFB.
- The organisation makes an active effort to help employees have an EFB.
- The organisation supports ecology financially.
- The organisation provides support programs about EFB.
- The organisation provides information about EFB regularly.

Personal characteristics:

- Prior education is a successful factor to increase development opportunities at workplace.
- To increase career success the organisation provides formal trainings to learn job related skills.
- To increase career success the organisation provides formal trainings to learn general related skills.
- There are job enrichment/ enlargement opportunities (e.g. employees have the opportunities to get extra tasks to increase their job skills and add more variety to employees skills packet and to create more autonomy at work).



Moment for break!

Take some 10 minutes?



Moment for practice

- Share knowledge and ideas with each others in relation with diversity and staff well-being in your own organisation.
Take some 15 minutes
 - How do you think your organisation is managing diversity and staff well-being?
 - What aspects need to be improved?
 - Did you ever participate in a discussion about improving diversity or staff well-being in your own organisation?
 - Would you be able to perform assignments on diversity or staff well-being?
 - Etc....
- Then let's make some exercise. Take some 20 minutes
 - Each person gets copy of one of the frameworks with some potential variables
 - Try to link these variables to the CSFs in these frameworks
 - You can link certain variables to many CSFs at a time
 - Let's check whether you have got it write!

Results - Perspectives

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

Perspectives for IA in relation to diversity

Suggestion 1: Research diversity standards

- Internal auditors can examine whether organisations have implemented diversity standards that are based on specific principles.
- Internal auditors can also study the implementation side of diversity principles by investigating whether there are diversity committees and whether the committees monitor the implementation. Potential CSFs that could be covered by such research are **CSFs 1, 2, 5, and 6**.

Suggestion 2: Research organisational diversity

- Internal auditors can examine leadership behaviour and the impact of such behaviour on organisational diversity. And/or can examine how individual differences and diversity are perceived by employees and leaders in the workplace. Potentially, this study could cover **CSF 5**.
- Internal auditors can examine diversity in the workplace by studying workplace dynamics, diversity management, and organisational performance. **CSFs 1 and 2** could be covered by such research.



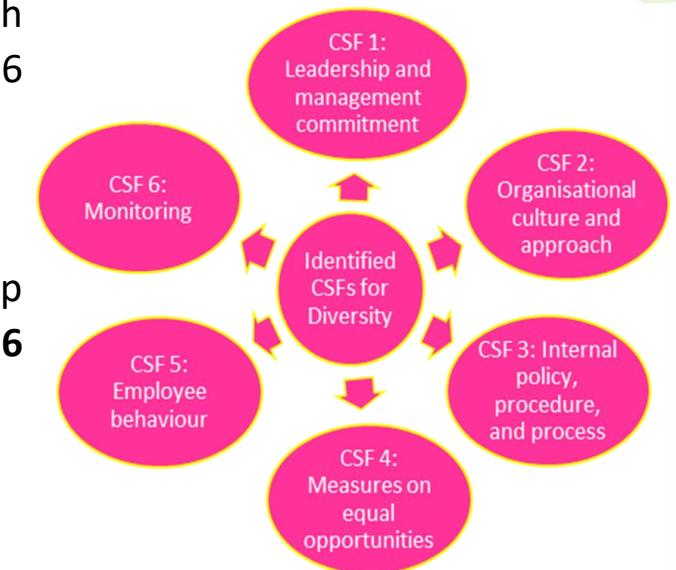
Perspectives for IA in relation to diversity

Suggestion 3: Research inclusive leadership

- Internal auditors can examine how diversity is perceived by individuals in the workplace. Such an audit can provide insights on organisational culture and employee behaviours. **CSFs 5 and 6** could be covered by such research.

Suggestion 4: Research internal gender equality

- Internal auditors can examine how the presence of women at the board level as well as in top and middle management influences diversity practices in the workplace. **CSFs 1, 2, 4, 5, and 6** could be covered by such research.



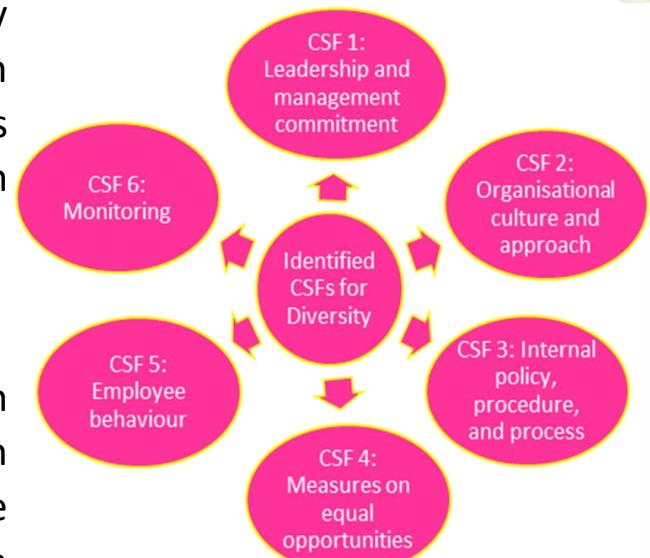
Perspectives for IA in relation to diversity

Suggestion 6: Research equal opportunities

- Internal auditors can examine whether equal opportunities exist in the workplace by reviewing the *diversity policy statement*, the *diversity practice*, the *diversity system* (through monitoring and training), and *line management* as well as employee behaviours and actions in supporting diversity culture in the organisation. **CSFs 3, 4, and 6** could be covered by such research.

Suggestion 7: Research diversity culture

- Internal auditors can also examine the *compliance structure* and *organisational practices* in terms of diversity. Specifically, internal auditors can study whether diversity policies are in place and whether these policies are reviewed periodically. Do leaders support the implementation of the diversity policies in the workplace? Do these policies contain information about trainings, team building, and leadership development in diversity? **CSFs 1, 2, and 3** could be covered throughout such research.



Perspectives for IA in relation to Staff well-being

Suggestion 1: Research environmentally friendly behaviours in the workplace

- Internal auditors can examine the effect of environmentally friendly workplace behaviours on staff well-being. **CSFs 1, 2, and 3** could be covered by such research.

Suggestion 2: Research development opportunities in the workplace

- Internal auditors can examine the effect of workplace development opportunities on staff well-being. **CSFs 2, 4, and 5** could be covered by such research.
- Internal auditors can examine whether the organisation provide both formal and informal training to increase employees' career success. **CSFs 2, 4, and 5** could be covered by such research.
- Internal auditors can investigate whether the organisation provide opportunities for employees to work in groups or to rotate their jobs and whether the organisation provide regular feedback and mentoring programmes. **CSFs 2, 4, and 5** could be covered by such research.



Perspectives for IA in relation to Staff well-being

Suggestion 3: Research human resources' role and its effect on employee well-being

- Internal auditors can examine HR's role and effect on staff well-being. **CSF 4** could be covered by such research. For instance, examine HR system and determine whether there are some flexibilities in employment contracts/ and or freedom to decide where and when to work and number of hours worked. **CSF 4** could be covered by such research.
- Internal auditors can also review whether HR adapt quickly to the fast-changing environment in attracting, retaining, and motivating employees. **CSF 4** could be covered by such research.

Suggestion 4: Research employee behaviour

- Internal auditors can explore employee behaviour to determine staff well-being. Do employees proactively participate in tasks? Do they adapt quickly to new environments? Are they optimistic about their future? Do they seek gains and focus on accomplishments and advancements? **CSF 3** could be covered by such research.



Perspectives for IA in relation to Staff well-being

Suggestion 5: Research depressive symptoms in the workplace

- Internal auditors can inspect the mental health of long-term sick employees and the workplace characteristics. **CSF 3** could be covered by such research.

Suggestion 6: Research health and safety as well as environmental culture

- Internal auditors can examine staff well-being by scrutinising employee health and safety, the workplace environment, and organisational culture. **CSFs 1, 2, 4, and 5** could be covered by such research.

Suggestion 7: Research staff well-being

- Internal auditors can examine changes in the work environment and their impact on staff well-being to provide new insights into employee well-being by reviewing several underlying drivers. **CSFs 1, 2, and 6** could be covered by such research.
- Internal auditors can examine the organisation's wellness services and their effect on employee well-being. **CSFs 1, 5, and 6** could be covered by such research.



Perspectives for IA in relation to Staff-wellbeing

Suggestion 8: Research employee engagement and emotions

- If internal auditors work in an environment that is characterised by considerable demands and pressure, then they can examine employee well-being by exploring employees' emotional exhaustion and engagement. **CSF 3** could be covered by such research.

Suggestion 9: Research well-being management behaviour

- Internal auditors can examine management behaviour and whether management attempt to improve engagement throughout the management cycle. **CSFs 1 and 2** could be covered by such research.

Suggestion 10: Research psychological health and performance

- Internal auditors can study the influence of high-performance work systems and leadership on employees' psychological health and service performance. **CSFs 1, 3, and 4** could be covered by such research.



Perspectives for IA in relation to Staff-wellbeing

Suggestion 11: Research well-being work-life balance

- Another examination that covers culture and behaviour is work-life balance and overall life satisfaction. **CSF 3** could be covered by such research.

Suggestion 12: Research psychological stress

- Internal auditors can review employees' psychological stress. Within such an examination, internal auditors can analyse whether employees have sufficient time to complete their tasks, have positive feelings about their supervisors, have autonomy at work, and have difficulties focussing. **CSFs 1 and 3** could be covered by such research.

Suggestion 13: Research gender inequalities

- Internal auditors can examine gender inequalities in the workplace by assessing whether the organisation provide work-family programmes. For instance, internal auditors can determine whether the organisation invest in childcare assistance, offer flexible work hours, and provide parental leave. **CSFs 2, 5, and 6** could be covered by such research.
- Internal auditors can further investigate whether the organisation offer mentoring programmes that improve gender relationships and employees' contributions to the organisation. **CSFs 2, 5, and 6** could be covered by such research.



Perspectives for IA in relation to Staff-wellbeing

Suggestion 13: Research gender inequalities

- Internal auditors can examine gender inequalities in the workplace by assessing whether the organisation provide work-family programmes. For instance, internal auditors can determine whether the organisation invest in childcare assistance, offer flexible work hours, and provide parental leave. **CSFs 2, 5, and 6** could be covered by such research.
- Internal auditors can further investigate whether the organisation offer mentoring programmes that improve gender relationships and employees' contributions to the organisation. **CSFs 2, 5, and 6** could be covered by such research.

Suggestion 14: Research employees' psychological perspectives

- Internal auditors can consider psychological perspectives. For instance, do employees have autonomy in the workplace? Do employees have a sense of ownership? Do employees have control over their work? **CSFs 3 and 5** could be covered by such research.



Recap

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

Recap

- This study was mainly qualitative in design, and I followed a systematic review approach;
- I investigated 52 peer-reviewed studies on diversity and staff well-being that were published in scientific journals (in the English language) from January 2012 to October 2021;
- I determined research objects, variables, criteria, and CSFs on diversity and staff well-being;
- Consequently, I converted the identified CSFs and research variables into two research frameworks, and I linked the variables with relevant academic studies;
- I attempted to include additional insights for internal auditors by stating research perspectives in relation to diversity and staff well-being;
- These perspectives were also linked to the identified CSFs, research objects, and relevant academic studies.

Recap

- The frameworks provided various opportunities for internal auditors to make a difference and add value to organisations.
- Some organisations have already begun improving diversity and staff well-being, and others may have recently begun to consider diversity and staff well-being.
- Internal auditors can use one or several areas identified in the frameworks to perform initial assessments to analyse the status of diversity and staff well-being from different perspectives as well as from their independent position to provide meaningful insights to the board and to senior executives.
- In their advisory capacity, internal auditors can contribute to the design of a roadmap to achieve strategic diversity and staff well-being goals and hold the organisation accountable to achieve those goals while providing insights and ongoing monitoring.

Questions/ suggestions?

In case you would like to receive the Research including all the identified frameworks, please contact me on LinkedIn. I would be more than happy to share.

Additional information on aspects related to the frameworks, please do not hesitate to contact me..



Appendix: Results – objects, variables and criteria

What is currently known about diversity and staff well-being in terms of research objects, variables, criteria, and critical success factors that can be converted into frameworks for internal auditors?

Appendix: Determination research objects, variables, criteria, and CSFs on diversity and staff well-be

Reference	Summary	Potential research object	Potential research variables
Hays-Thomas & Bendik, 2013	This study examined the individual and social differences and sees diversity as a mixture of attributes within a workforce that in significant ways affect how people think, feel, and behave. The authors suggested that diversity practices at workplaces nowadays are based on unevaluated experience and intuition rather than empirical evidence. The authors attempted to help diversity practitioners through creating new principles to raise the level of current and future practice. The authors developed four principles, namely: Participant qualification and resources, group processes, relationship with stakeholders, and finally continuous improvement.	Diversity standard	<ul style="list-style-type: none"> 1. Participant qualification and resources 2. Group processes 3. Relationship with stakeholders 4. Continuous improvement
Kuknor & Bhattacharya, 2021	This study explored the individual differences and how diversity could be perceived by practitioners and policymakers at workplace. The authors explored key leadership expected behaviours not only to foster but also sustain diversity and inclusion in workplace. The authors also explored associated struggles with acceptance and implementation of diversity and inclusion initiatives at the workplace. The key leadership behaviours explored by the authors are equitable employment practices, integration of differences, and inclusion in decision making.	Organisational diversity	<ul style="list-style-type: none"> 1. Equitable employment practices 2. Integration of differences 3. Inclusion in decision making
Bond & Haynes, 2014	This study examined the individual and social differences and found that throughout the organisational hierarchy there should be an increased representation of diverse individuals, attend to the social processes that emerge once diversity is present, and foster an organisational climate that promote the full inclusion of diverse individuals. The authors provided four ecological principles in relation to diversity at workplace. These principles are as follows: there are multiple levels of context, there are reverberating effects throughout the system, people's experiences shape their reactions and the impact on varied groups have organisational consequences, and that people are adapting on a continuance basis not only to one another but also to organisational resources and requirements. These principles are then linked to two main drivers, namely compliance structure and organisational practice	Diversity culture	<ul style="list-style-type: none"> 1. Compliance structure 2. Organisational practice



Reference	Potential audit/research object	Potential audit/research variables	Potential audit/research criteria
Hays-Thomas & Bendik, 2013	Diversity standard	<ul style="list-style-type: none"> 1. Participant qualification and resources 	<ul style="list-style-type: none"> 1.1. Standards are developed by individuals with considerable breadth and depth of professional knowledge in the field for which the standards are being developed. 1.2. Collectively, the group has direct experience in the variety of settings to which the standards may be applied, including these settings' competitive pressures, economic challenges, and political forces. 1.3. The group also include persons familiar with empirical research relevant to the standards and capable of judging the credibility of the research. 1.4. Participants should also collectively possess an awareness of deficiencies or problems in the field for which new standards may be a quality improvement strategy. 1.5. The group is large enough to encompass all these diverse perspectives.
		<ul style="list-style-type: none"> 2. Group processes 	<ul style="list-style-type: none"> 2.1. The individuals involved in standards setting possess the organisational and interpersonal skills needed to participate effectively in a collaborative process in which consensus may not be easy to achieve. 2.2. The standards development process itself must apply effective procedures for conducting complex group interactions. 2.3. If the standards development task is so large that it must be subdivided among subcommittees, the work of the various groups must be coordinated so that it can be readily combined. 2.4. There are structured deliberative processes such as explicit agreement on definitions and criteria, timelines for specific accomplishments, and procedures for voting, as well as public posting of drafts for review and comment. 2.5. Times, methods, and places for participation should be chosen to allow the widest participation by members. 2.6. If the number and geographic distribution of participants precludes face-to-face interaction, then user-friendly electronic means of conferencing, communicating, and document review should be used.
		<ul style="list-style-type: none"> 3. Relationship with stakeholders 	<ul style="list-style-type: none"> 3.1. Multiple stakeholders typically must recognize the legitimacy of the development group and the "value added" by their expertise. 3.2. Influential stakeholders typically include current employees, potential employees, public policy advocates, unions, customers, and clients, investors and investment advisors, government