A PRACTICIONER FIELD GUIDE

Leveraging Tone at the Top

How compliance officers build real executive endorsement — and make it travel across a global business

THE ONE-SENTENCE VERSION

Tone at the top is not what leaders say about ethics. It is what employees watch leaders give up for it. Your job is to manufacture the moments where that becomes visible — and keep the record that proves it happened.

Companion resource to the 8.20.2026 Ethicsverse session:
Scaling Tone at the Top: Turning Intent into Global Culture

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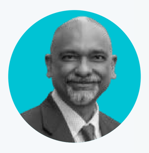

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Chapter 01

The reframe: tone is a channel, not a message

Most tone-at-the-top efforts fail before they start because they are scoped as a communications deliverable — a signed letter in the front of the Code, a video in the LMS, a slide in the annual training. That is tone as content.

“Leveraging” tone at the top means something different. Your executives are the highest-bandwidth, highest-credibility distribution channel in the organization. Everything they touch gets attention that your function cannot buy. Leveraging tone means borrowing that channel deliberately, repeatedly, and on terms you have designed in advance.

THREE LAYERS EMPLOYEES ACTUALLY READ

- **Words** — what leaders say, and more importantly whether they say it unprompted, in rooms where ethics wasn't on the agenda.
- **Wallet** — what gets funded, staffed, measured, and rewarded. Budget is a sentence employees believe.
- **Wake** — what happens after a leader's decision costs someone something. The consequence applied to a top performer. The deal walked away from. The exception denied to a favorite.

Words move awareness. Wallet moves behavior. Wake moves belief. A program that only ever receives Words will be politely ignored — and your employees will be right to ignore it.

The say-do gap:
Employees do not compare leadership's words to the Code of Conduct. They compare them to leadership's **last decision.** One unpunished rainmaker erases a year of messaging, and everyone in the building knows it within a week.

So when you plan a tone effort, budget for wake, not just words. If you cannot point to a single decision in the last year where doing the right thing visibly cost the company something, you do not yet have a tone at the top — you have a tone at the top **campaign**.

Chapter 02

Start with the ROI, not the message

Do not open with “we need the CEO to talk about ethics.” Open with the number you are trying to move. Then work backward to the leader, the moment, and the ask. This single reordering is what turns a favor into a business case — and it is what makes the second ask easier than the first.

OBJECTIVE	WHY LEADERSHIP TONE IS THE LEVER	WHAT YOU'D EXPECT TO MOVE
Raise speak-up volume and quality	People report when they believe it's safe and useful. That belief is set by how leaders visibly react to bad news.	Reports per 100 employees; % named vs. anonymous; % substantiated
Reduce fear of retaliation	Retaliation perception is a leadership behavior problem, not a policy problem. No policy has ever reassured anyone.	Retaliation-concern score; retaliation allegations as % of cases
Get bad news faster	Managers escalate when they've seen leaders reward the messenger rather than shoot them.	Days from incident to report; % of reports arriving within 30 days

OBJECTIVE	WHY LEADERSHIP TONE IS THE LEVER	WHAT YOU'D EXPECT TO MOVE
Build manager confidence	Middle managers mirror what they observe two levels above them, not what they read in training.	% of managers who say they know exactly what to do with a concern
Reduce policy friction	Leaders publicly following their own process is what makes the process real for everyone else.	Exception requests; approval turnaround; attestation quality
Strengthen regulatory posture	The DOJ asks directly about senior and middle management conduct — and wants evidence, not sentiment.	A documented, dated record of leadership engagement and consequences
Lower the cost of a bad day	Culture evidence shapes resolution terms if something does go wrong.	Not a KPI. This is insurance, and it should be priced like it.

Watch for Goodhart's Law

The moment “number of executive ethics messages sent” becomes the metric, you will reliably get messages — and no meaning. Any measure that becomes a target stops being a good measure.

Track leadership **activity** privately, as a project management tool. Report leadership **effect** publicly: what changed downstream in reporting, escalation, and consequence consistency.

Chapter 03

Who to enlist — and what each leader is uniquely good for

A tone effort is not one executive endorsement repeated loudly. It is a portfolio, because different leaders authorize different things. Match the ask to what only that person can grant.

ROLE	WHAT THEY UNIQUELY AUTHORIZE	HIGHEST-VALUE ASK
CEO / President	Legitimacy. Their involvement is the permission slip every other leader is waiting for.	One unscripted moment per quarter; name ethics in the same breath as growth
CFO	Resource credibility. Signals the program is an investment, not overhead.	Fund it out loud; put one risk metric on the operating review
CHRO	Consequence credibility. Owns the machinery of reward, promotion, and discipline.	Consistency in discipline; ethics criteria in performance and promotion

ROLE	WHAT THEY UNIQUELY AUTHORIZE	HIGHEST-VALUE ASK
Regional president / country GM	Local truth. To an employee abroad, the local leader outranks the global CEO.	Be the face of the local rollout, in local language, with live Q&A
Commercial / sales leader	Neutralizes “compliance slows deals” with the population most likely to believe it.	Tell the story of a deal they walked away from — specifics, not principles
COO / operations / plant leadership	Frontline reach where email and the LMS do not go.	A 60-second ethics moment inside the existing shift or safety huddle
General counsel	Boundary setting — and, candidly, the most common source of over-lawyering.	Ally and risk partner; not the editor of every sentence
Board / audit committee chair	Durability. Makes the effort survive an executive departure or reorg.	One agenda item per year with the CCO in the room without management
Respected non-executives	Peer credibility. These are the people who get quoted in the break room.	Informal reinforcement; early access; ask their honest read

In a global business, cascade beats broadcast

A CEO video subtitled into fourteen languages produces compliance theater. The same message delivered by the country GM, in their own words, in the room, produces belief.

Global owns the message. Local owns the delivery. If your regional leaders are only forwarding, you have not run a global program — you have run a headquarters program with international distribution.

Chapter 04

The Ask Menu: what you can reasonably request

Senior executives are rarely opposed to compliance. They are opposed to ambiguity and calendar risk. An open-ended ask (“we'd love to get you more involved in ethics”) reads to a busy leader as an unbounded commitment, so the safe answer is “send me something.”

Never make an open-ended ask. Bring a menu, with the time cost attached to each item. Let them choose. Choice creates ownership; a menu makes the small option feel like a decision rather than a brush-off.

Five-minute asks — start here, always

- Open your staff meeting with one ethics or judgment moment. We supply the prompt. (5 min/month)
- Forward a message from compliance with two sentences of your own on top. The two sentences are the entire value. (5 min)
- Reply personally to one anonymous survey comment in the next all-hands. (5 min)
- Send a note — routed through compliance, no names — to someone who raised a concern. (5 min)

Thirty-minute asks — for leaders who've already said yes once

- Record a 90-second unscripted video answering one question you've been given in advance. (30 min)
- Take three live, unscreened questions at a compliance town hall. Unscreened is the point. (30 min)
- Sit for a ten-minute interview for the internal newsletter or podcast. (30 min)
- Join the opening ten minutes of manager training and then leave. (30 min)

Structural asks — the ones that actually change the culture

- Put one ethics or risk metric on the standing operating review, permanently.
- Add “how they got results” to the performance review of your direct reports.
- Let the CCO present to the board once a year without management in the room.
- Apply a visible consequence to a high performer — and let the organization know a consequence occurred.
- Approve walking away from revenue, and then tell that story internally by name and number.

Ask for the story, not the statement

The single most valuable thing an executive can give you is not a message. It is **a story about a time compliance cost them something and they did it anyway** — the deal, the vendor, the hire, the quarter.

Ask for it explicitly, and ask for numbers. Nothing else converts skeptics, and the people you most need to reach are skeptics by professional necessity.

Chapter 05

How the conversation actually happens: use the hooks

Cold asks fail. Attach yours to a moment already on the executive's calendar or already on their mind — the willingness window is created by the event, not by your persuasiveness.

THE HOOK	WHY IT OPENS THE DOOR	TIMING
Budget and planning cycle	They are already deciding what to fund. You can be on the list or not.	8–10 weeks before approval
A near-miss or incident	The highest-willingness window you will ever get. It has a short half-life.	Within two weeks — after that it closes
Board or audit committee prep	They need to answer culture questions credibly and would rather not improvise.	3–4 weeks before the meeting
A new leader's onboarding	Habits and reputations set fast. You want to be in the first 90 days.	Weeks 2–6
M&A or new market entry	Tone is a legitimate integration risk, and everyone accepts that framing.	During diligence or day-one planning
A competitor's enforcement action	Free urgency, no internal blame attached to anyone in the room.	Within days of the news
Culture survey results	Data creates a natural, expected leadership response.	Immediately at release
Annual results or strategy launch	Lets you attach ethics to the growth narrative instead of competing with it.	As the narrative is written

How to open the conversation

Lead with their problem, not yours. Three sentences, in this order:

1. **Here is a number that should worry you.** (“Forty percent of our managers say they wouldn't know what to do if someone brought them a concern.”)
2. **Here is what it costs us.** Translate into their currency: cycle time, deal risk, attrition, regulatory exposure, board scrutiny.
3. **Here is the five minutes I need from you** — and what I'll bring so it takes five minutes and not fifty.

Do not open with the Code, the regulation, or the word “training.” Each one signals that this conversation is about your function's paperwork rather than their business.

Chapter 06

The prep kit the CCO must supply

The operating rule: **the executive supplies credibility and five minutes. You supply literally everything else. I**f a leader has to create anything from scratch, it slips, and it keeps slipping until it quietly dies.

WHAT GOES IN EVERY KIT

Three talking points, in their voice. Draft them from that leader's past transcripts and emails, not from the Code. Read them aloud — if they don't sound like the person, rewrite them

One local story or data point specific to that region, function, or site. Generic beats nothing; specific beats generic by an order of magnitude.

A “what if they ask” card — the three hardest questions likely to come up, with honest answers, including the ones where the honest answer is “we got that wrong.”

A do-not-say list. More on this below; it is the most-thanked page in the kit.

The logistics, already done. Calendar hold placed, room booked, interpreter arranged, video link tested, moderator briefed.

A one-paragraph follow-up they can send afterward without editing.

A 48-hour results note back to them. Two sentences: what happened, what moved. This is what earns you the next ask — and almost nobody does it.

The do-not-say list

“We've never had a problem here.” Anyone in the room with a story hears: don't bring it to me.
“If you see something, say something” — with no description of what happens next. Reporting is a risk; you have to describe the payoff.

Any promise of confidentiality you can't keep. Say what you can actually protect and how, then keep it exactly.
Legalese, or a paragraph written by counsel and read verbatim. Everything true, nothing believable.

Substance, not sentences

Scripts kill credibility. The goal is a leader who sounds like themselves and knows three true things — not a leader reading your paragraph in a voice nobody has heard them use before.

If you must choose between a polished message and an awkward, obviously unrehearsed one, take the awkward one every time. Employees are extraordinarily good at detecting a leader who is performing.

Chapter 07

What breaks when you cross a border

- **Translation is not localization.** Translate the words; localize the example. A US bribery scenario lands nowhere in Scandinavia. A data-privacy scenario lands everywhere in the EU. Use a local example or expect a local shrug.
- **Power distance changes what "speak up" means.** In high power-distance cultures, "escalate above your manager" is not neutral advice — it is a career-defining act. Offer routes that don't require public confrontation, and say plainly that using them is normal.
- **Anonymity is not universal.** Some jurisdictions constrain anonymous reporting or the categories that may be reported, and works councils may need to be consulted before you launch anything. Bring local employment counsel in before the campaign, not after the first complaint.
- **Silence is ambiguous data.** A region with near-zero reports is either exceptionally healthy or exceptionally afraid, and the two look identical on a dashboard. Never interpret hotline volume alone; pair it with survey data and manager interviews.
- **The local leader is the tone at the top.** For an employee in Kuala Lumpur, the person who determines whether the policy is real does not work in Minneapolis. Invest disproportionately in the twenty or thirty people who run your countries.
- **Scheduling is itself a tone signal.** If the global town hall is always at 9 a.m. Eastern, you have communicated whose participation is optional — before anyone says a word.
- **Watch for the "headquarters values" read.** If the effort is perceived as an American compliance export, it will be complied with and not believed. Local leaders framing it in local terms is the only known antidote.

Chapter 08

Ten failure modes

1. **The one-and-done.** A launch video, then eighteen months of silence. Employees read the silence accurately.
2. **The lawyered script.** Every word defensible, not one word believable.
3. **Announcing without a channel to receive the response.** You asked people to speak up and gave them nowhere to speak.
4. **"We have a strong ethical culture here."** Said before you've earned it, this closes more doors than it opens.
5. **Going to the CEO first, with nothing.** Start with a leader likely to say yes, then arrive at the CEO with a result to cite.
6. **Measuring activity instead of behavior.** Message counts go up, culture stays flat, and you've proven your own irrelevance.
7. **Holding the mic yourself.** If compliance narrates the entire thing, it's a compliance campaign, not a leadership one.
8. **Skipping the middle.** The executive's message travels exactly as far as the first manager who visibly disagrees with it.
9. **No consequence follow-through**. One tolerated exception for a top performer resets the clock to zero.
10. **No loop back to the executive.** They did the thing, heard nothing, and reasonably concluded it didn't matter.

Chapter 09

Making it survive: the sustainability layer

The design principle: **embed in existing rituals; do not create new ones.** New rituals die at the next reorganization. Existing rituals — the operating review, the all-hands, onboarding, the performance cycle — survive because someone else is responsible for keeping them alive.

RHYTHM	WHAT HAPPENS	OWNER
Weekly	A two-minute ethics or judgment moment in staff meetings; prompt supplied by compliance	People managers
Monthly	One leadership touch — video, note, forwarded message with commentary	Rotating executive
Quarterly	One culture or risk metric reviewed in the standing operating review	CFO / COO
Semiannual	Speak-up, retaliation, and consequence data reviewed by the executive team	CCO
Annual	Board session on culture; leadership commitments refreshed and re-signed	CCO + committee chair
Continuous	Consequence consistency review: are outcomes the same regardless of rank and revenue?	CHRO + CCO

Keep a trigger register

Maintain a live list of every leadership commitment made: **who, what, by when, and what actually happened. One page, updated after every touch.**

It is simultaneously your follow-up mechanism, your board evidence, your ECCP documentation, and your defense against the most common failure in this work — the enthusiastic meeting that nobody remembers ninety days later.

Chapter 10

Measuring it

Leading indicators — weeks to months

- Report volume, and the ratio of named to anonymous reports (named reports rising is a strong trust signal)
- Concerns received directly by managers rather than through the hotline
- Speed of training completion — a proxy for whether people think it matters
- Survey item: “I believe leadership genuinely wants to hear bad news”
- Leadership touches delivered versus committed (private project metric, not a public KPI)

Lagging indicators — quarters to years

- Retaliation allegations, in absolute terms and as a share of cases
- Case mix shifting toward earlier detection and lower severity
- Time from incident to report
- Policy exception volume and repeat audit findings
- Regrettable attrition in high-risk functions and regions

The two survey items that carry most of the signal

"If I raised a concern here, I believe something would actually happen."
"I have seen a leader at this company make a decision that cost us money because it was the right thing to do."

Track both by region, function, and level. The gap between levels — what executives believe versus what frontline employees believe — is your real tone report, and it is usually the most uncomfortable slide you will ever show your board.

A NOTE ON BASELINES

- Measure before you launch, or you will spend a year arguing about whether a rise in reports is good news. It usually is. Say so in advance, in writing, to the people who will be alarmed by it later.

Chapter 11

What the DOJ actually asks about tone

The September 2024 revision of the Evaluation of Corporate Compliance Programs remains the operative version. On culture and tone, prosecutors are pointed toward evidence rather than sentiment. The recurring themes:

- Whether **senior and middle management** have clearly articulated the standards and demonstrated adherence by their own conduct — the "shadow of the leader." Middle management is named explicitly, not implied.
- Whether misconduct is addressed **consistently regardless of the individual's seniority** or value to the business.
- Whether the program is adequately **resourced and empowered**, and whether compliance has meaningful access to data and to the board.
- Whether the company actively **encourages internal reporting and protects those who report** — an area the 2024 update reinforced.
- Whether the program is a **paper program or lived in practice** — the question underneath every other question.

The practical implication

Documenting leadership engagement converts "tone" from a feeling into an **evidentiary record:** dates, commitments, decisions made, consequences applied, resources allocated.

From a prosecutor's chair, if you cannot produce the record, the tone did not happen. That is an uncomfortable standard — and it is also the most useful discipline available to you, because it forces the effort to be real.

This resource is written for practitioners and is not legal advice. Coordinate program design and any regulatory positioning with your own counsel.

Chapter 12

Tone at the top, mood in the middle, buzz at the bottom

These are not three separate programs. They are three stages of the same transmission — but each stage runs on different physics, and the intervention that works at one will fail at the next.

STAGE	WHAT IT DOES	HOW IT FAILS	WHAT IT NEEDS FROM YOU
Tone at the top	Grants permission. Makes the subject legitimate to discuss out loud.	Words with no wallet and no wake behind them.	Moments, stories, and structural asks
Mood in the middle	Determines whether the message survives contact with the organization.	Managers who agree publicly and roll their eyes privately — or who simply don't know what to do.	Skills for receiving a concern, not broadcasting a message
Buzz at the bottom	The actual measurement. What people say when nobody from compliance is present.	Never listened to, because it doesn't arrive in a dashboard.	Unfiltered listening you don't run yourself

Where to spend your marginal hour: the middle. Middle managers receive most first-time concerns, they are the least supported population in almost every program, and they are the point at which a strong executive message most often dies. Give them language for the ninety seconds after someone says “can I talk to you about something.”

How to read the diagnostic: if the tone is strong and the buzz is cynical, your problem is either in the middle layer or in your consequence record. Those are the only two places it can be hiding.

Ways to hear the buzz without contaminating it: exit interview themes, focus groups run by someone outside compliance, open-text survey comments read raw rather than sentiment-scored, and the actual language people use when they file a report.

Chapter 13

Campaign or ongoing effort?

Both, in sequence — and the sequencing is the whole answer.

- **Run a campaign to establish it.** Roughly 90 days. Campaigns create energy, a measurement window, and a deadline that executives respond to. An open-ended “culture initiative” has none of those properties and will be outcompeted by anything with a date on it.
- **Convert to an operating rhythm to sustain it.** Culture does not respond to campaigns; it responds to repetition and consistency. The campaign's real job is to purchase you a permanent slot in existing rituals.
- **Re-campaign at every trigger.** A new CEO, an acquisition, a serious incident, a new market, a restructuring. Each one resets what employees believe, and each one is a fresh willingness window.

A useful way to say this to an executive: *“I'm asking for ninety days of your attention and then five minutes a month forever. The ninety days is the investment; the five minutes is the return.”*

Chapter 14

Your first 90 days

WINDOW	WHAT YOU DO
Days 1–15	Pick **one** number you want to move. Pull the baseline and write it down where others can see it. Identify three leaders: one likely yes, one who owns a high-risk function, one who runs a region.
Days 16–30	Build the Ask Menu and the first prep kit. Secure the first yes from the friendly leader — the one whose result you will cite everywhere else.
Days 31–45	Deliver the first touch. Capture what happened. Send the 48-hour results note back to that leader, and ask for the next date while the goodwill is live.
Days 46–60	Use that result to secure the CEO or global GM ask. In parallel, brief the middle-manager layer on receiving concerns — this is the step most programs skip.
Days 61–75	Local leaders deliver in-region and in-language, with live Q&A. Open and staff the channel to receive what comes back.
Days 76–90	Measure against baseline. Put the ongoing cadence on the calendar for four quarters. Take the trigger register to the audit committee and ask for one standing agenda item.

APPENDIX

Five things you can hand an executive tomorrow

These are prompts, not scripts. Give the leader the question; let them supply the words.

1. **The staff meeting opener** “Tell me about a time in the last month where the fast way and the right way weren't the same. What did you do?” — The leader answers first. If they go second, nobody goes at all.

2. **The 90-second unscripted video** “What's a decision you made here that cost this company money — and you'd make it again?” Give them the question a week early. Take the first take.

3. **The town hall answer to “does anything actually happen?”** Describe, without names or identifying detail, one specific thing that changed in the last year because somebody spoke up. If you have no such example, that is not a communications problem and no message will fix it.

4. **The note to a reporter, routed through compliance** “Someone raised a concern this month. I don't know who they are and I'm not going to find out. I want them to know I'm glad they did — and here's what changed as a result.”

5. **The permission line — for any leader, in any meeting** “If following this policy is going to cost us a deal, bring it to me. Don't solve it quietly.” Eleven seconds. It is probably the highest-yield sentence in this entire document, and it costs nothing to say.

BEFORE YOU CLOSE THIS DOC

Pick one number. Pick one leader. Pick one five-minute ask. Put it on a calendar this week.

Tone at the top efforts do not fail because the strategy was wrong. They fail because the first ask never got made — and the perfect version of the program was still being designed when the quarter ended.