



COMPLIANCE PROGRAM MATURITY: THE ROLE OF ORGANIZATIONAL CULTURE

MATURIDADE DO PROGRAMA DE COMPLIANCE: O PAPEL DA CULTURA ORGANIZACIONAL

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Abstract

A compliance program's effectiveness depends on behavioral change and value internalization. This study analyzes how elements of organizational culture influence the implementation of compliance programs and proposes a five-stage Organizational Compliance Culture (OCC) maturity model. Using a qualitative approach with content analysis, ten compliance officers were interviewed. Seven OCC elements were identified and five maturity stages proposed: oratory, embryonic, stimulated, full, and internalized. Findings reveal that formal certification does not guarantee culture maturity. Practitioners must focus on cultural internalization, not just procedural compliance, to achieve sustainable integrity.

Keywords: Organizational compliance culture. Culture of integrity. Organizational culture. Culture maturity. Compliance program.

Resumo

A eficácia de um programa de compliance depende da mudança comportamental e da internalização de valores. Este estudo analisa como elementos da cultura organizacional influenciam a implementação do programa de compliance e propõe um modelo de maturidade em cinco estágios para a Cultura de Compliance Organizacional (CCO). Com base em uma abordagem qualitativa com análise de conteúdo, dez especialistas em compliance foram entrevistados. Foram identificados sete elementos da CCO e cinco estágios de maturidade: oratória, embrionária, estimulada, plena e internalizada. Os resultados revelam que a certificação formal não garante maturidade cultural.

Palavras-chave: Cultura organizacional de compliance. Cultura de integridade. Cultura organizacional. Maturidade cultural. Programa de compliance.

Introduction

Corporate responsibility in combating corruption has been growing worldwide, with legal systems now requiring organizations to develop integrity or compliance programs to regulate their own conduct.

Maintaining a strong internal compliance culture is essential for organizational success in an increasingly complex and tightly regulated environment. Research analyzing the growing demand for compliance identifies it as the result of a strong need for corporate practices that ensure ethical cultures within organizations, with greater transparency and reliability in business operations (de los Ríos-Berjillos et al., 2025; den Nieuwenboer et al., 2025; Apooyin, 2025).

Despite standards with detailed guidelines for implementing and maintaining a compliance or integrity program, the behavioral and cultural dimensions remain underexplored. The sustainability of compliance demands that it not be limited to legal requirements or penalties for non-compliance (Delso-Vicente et al., 2025).

Compliance is driven by individuals' behavior and must consider human motivation at its core (Altamuro et al., 2022). For a compliance program to be effective, it cannot be restricted to procedures and standards (Verhezen, 2010), values must be internalized to form a culture of integrity (Thai & Lumbreras, 2023). An effective internal compliance culture plays a crucial role in shaping organizational behavior, fostering trust, enhancing employee engagement, and contributing to long-term organizational sustainability (Mong & Thanh, 2025).

To achieve this, compliance programs must broaden their focus beyond legal content. Companies must manage their organizational culture beyond existing incentive and sanction schemes. Values of integrity, ethics, and sustainability must be instilled into the organizational culture (Grüninger & Wanzek, 2021).

Although some research shows that organizational culture plays an important role in promoting compliance (Amankwa et al., 2021; Musah et al., 2025; Karlsson et al., 2022; Ahmad et al., 2024; Delso-Vicente et al., 2025), few studies have provided empirical evidence identifying the role of different cultural factors in this process and analyzing how different types of culture influence the maturity of an Organizational Compliance Culture (OCC).

The literature suggests that formal certification may not guarantee genuine cultural internalization (Verhezen, 2010; Interligi, 2010; de los Ríos-Berjillos et al., 2025), a tension that motivates this study's central focus on the cultural drivers of compliance effectiveness.

Following Cuenca and Tomei (2025), “culture maturity is an evolution of organizational culture to the deepest level of penetration of unconscious assumptions, a level at which the behaviors and organizational practices that translate that culture are incorporated, become organic, no longer foreign, and are adopted as appropriate by the members of the organization as evidence of internalization and culture maturity”. (Cuenca & Tomei, 2025, p.5).

This study addresses three interrelated questions: (i) which elements of organizational culture facilitate the internalization of compliance as a value; (ii) through what stages does an organization evolve toward a mature OCC; and (iii) what are the maturity stages through which organizations evolve from a purely regulatory orientation to a fully internalized compliance culture. It does not address technical auditing procedures, quantitative generalization, or the legal architecture of compliance systems. Its focus is exclusively on the cultural and behavioral drivers of the internalization of compliance.

By providing empirical insights into the relationship between organizational culture and compliance programs and identifying the elements and maturity stages of an OCC, this study contributes to a

deeper understanding of how organizations can leverage compliance culture to achieve greater organizational stability, mitigate risks, and enhance overall competitiveness.

Theoretical Framework

Organizational Culture and Culture Maturity Models

Schein (2010) posits that organizational culture is a set of shared values that influence organizational members' behavior, embodying three layers: artifacts (visible organizational attributes), espoused values (adopted norms), and underlying assumptions (taken-for-granted beliefs). The deepest layer, the unconscious assumptions, is the most powerful, as it shapes behavior automatically and organically. Organizational culture is considered an effective way to communicate proper behavior to new members, ensuring a shared understanding, thinking, and perception of issues within the organization (Schein, 2010).

The shared values of an organizational culture influence how people behave and respond to new situations and environmental needs (Gregory et al., 2009). Employees typically act in accordance with whether their organizational culture condones or condemns specific behaviors. An organization with a stable corporate culture, clear values, and consistently enforced rules establishes trust and makes employees feel secure (Schein, 2010).

Organizational culture is complex and multifaceted, shaped by multiple systems and patterns (Mallette & Rykert, 2018), unique and impossible to copy (Jabeen & Isakovic, 2018), and a crucial factor that can enable or hinder important organizational outcomes (Alvesson & Sveningsson, 2016).

Culture maturity models are essential instruments for tracking organizational development. They facilitate this process by: (i) defining clear phases that signify the completion of a construct, often spanning five stages; (ii) establishing typologies and metrics that reinforce culture through steady advancement; (iii) mapping the evolutionary boundaries across different stages of a construct's growth; (iv) providing neutral and detailed characterizations of every phase in cultural evolution; (v) enabling the creation of customized, structured interventions to enhance maturity; and (vi) offering a robust conceptual framework that provides credibility and a multidimensional view of cultural progress (Rocha et al., 2024; Wendler, 2012; Jespersen et al., 2016; Siuta et al., 2022; Parker et al., 2006; Spagnoli et al., 2023a, 2023b).

Culture maturity encompasses the evolution of organizational culture to the deepest level of penetration into unconscious assumptions, a stage at which behaviors and organizational practices become organic and are considered appropriate by all members (Tomei & Russo, 2019; Tomei & Russo, 2014). Existing maturity frameworks primarily assess the formality and procedural completeness of programs (Parker et al., 2006). This study builds on Tomei and Russo's (2019) culturally grounded definition to propose a five-stage OCC maturity model that assesses how deeply compliance has been internalized as a cultural value, rather than merely which formal structures are in place.

Competing Values Model (CVM)

Cultural typologies provide a spectrum of analyses that assist in understanding and identifying organizational culture (Russo et al., 2013). This research adopts the Competing Values Model (CVM) developed by Quinn and Rohrbaugh (1983) and the Organizational Culture Assessment Instrument (OCAI) by Cameron and Quinn (2006), widely accepted in empirical studies (Dubey et al., 2017; Ong et al., 2019; Einhorn et al., 2024).

The CVM proposes that organizations balance competing values along two primary dimensions: (i)

organizational structures (flexibility versus stability); and (ii) primary focus (internally versus externally focused) (Quinn & Rohrbaugh, 1983). This creates four cultural archetypes: (i) team cultures: collaborative, internally focused, emphasizing participation and trust (Acar & Acar, 2014; Hartnell et al., 2011); (ii) entrepreneurial cultures: externally focused, valuing change, creativity, and innovation (Berrio, 2003); (iii) hierarchical cultures: control-oriented, emphasizing stability, rules, and formality (Einhorn et al., 2024); and (iv) rational cultures: competitive orientation, achievement-focused, and individualistic (Hartnell et al., 2011).

Hierarchical cultures, defined by their emphasis on rules, stability, and control, empirically produce stronger rule-based compliance pressures, consistent with the coercive dynamics of the regulatory pillar (Karlsson et al., 2022; Kam et al., 2021; Chang & Lin, 2007; Scott, 2013). In contrast, team/clan cultures, emphasizing shared values, interpersonal trust, and collective identity, facilitate the internalization of compliance norms through social obligation and identification mechanisms (Hu et al., 2012; Hartnell et al., 2011), aligning more closely with the normative and, ultimately, the cultural-cognitive pillar (Scott, 2013). The hierarchical culture of rule orientation signals strong expectations through multiple channels to ensure compliance with rules and policies (Quinn & Rohrbaugh, 1983). Organizations with this orientation invest in training programs and clearly stated rules to help employees model their behavior and internalize practices (Boss et al., 2009).

Institutional Theory

According to Scott (2013), compliance programs can be built on three institutional pillars: (i) regulatory: behavior defined by coercive obedience to rules, laws, and sanctions; (ii) normative: focused on social obligation and norms that specify how things should be done; and (iii) cultural-cognitive: conformity based on an internalized understanding of meanings. Mature compliance programs must shift from the regulatory to the cultural-cognitive pillar, moving beyond legal requirements. (Blok, 2018).

This shift is theoretically grounded in Schein's (2010) three-level model. Certifications, formal policies, and visible compliance materials represent only the artifact layer of culture. A critical theoretical challenge is the gap between these formal structures and actual organizational practices, often referred to as "symbolic versus substantive compliance." Organizations may adopt elaborate compliance artifacts to gain institutional legitimacy, without embedding compliance into unconscious cultural assumptions. This dynamic predicts a paradox: formally certified programs may coexist with low culture maturity, because certification measures the artifact layer but not the assumption layer. The key driver of the shift from symbolic to substantive compliance is leadership.

Leadership serves as the primary meaning-maker in the transition between institutional pillars (Hu et al., 2012). In the regulatory pillar, leaders enforce compliance through coercive mechanisms. To move toward the normative pillar, leaders must shift from enforcers to models, publicly and consistently embodying compliant behavior and creating the social obligation norms that Schein (2010) identifies as espoused values. To reach the cultural-cognitive pillar, leadership must operate at the level of assumptions, embedding compliance so deeply into organizational identity that it becomes "the way we do things here." This progression maps directly onto the OCC element "Example with responsibility" and its articulation as "Tone at the Top" (Pilbeam et al., 2016; den Nieuwenboer et al., 2025).

Companies' reputations and integrity are strongly linked to their sustainable capitalism practices, as evidenced by the growing interest in ESG (Environmental, Social, and Governance). Governance provides the organization with an internal system of practices, controls, and procedures for decision-making, legal compliance, and meeting stakeholders' needs (Shleifer & Vishny, 1997). Each organization formulates its compliance program combining: (i) senior management support; (ii) an independent compliance unit; (iii) codes of ethics and conduct; (iv) risk assessment; (v) internal controls and committees; (vi) training and whistleblowing channels; (vii) third-party due diligence and (viii)

information security policies, ensuring that standards such as the General Data Protection Law are practiced. (Blok, 2018). This reinforces the idea that compliance also considers protecting digital assets and preventing data breaches (Soares de Souza & Tomei, 2024).

Based on Scott's (2013) three institutional pillars, implementing a compliance program is a process of institutionalization that must shift from the regulatory toward the cultural-cognitive pillar, with elements of organizational culture enabling this shift.

Organizational Compliance Culture (OCC)

Organizational culture is a key element in creating a compliance-centric environment (Ifinedo, 2014) and in building positive security-related subjective norms (Wiley et al., 2020). OCC emphasizes compliance with organizational policies and behavioral standards (Interligi, 2010). The OCC literature can be organized around three thematic clusters.

The first concerns formal controls and value alignment: Tyler and Blader (2005) and Tyler et al. (2007) found that an employee's perception of the legitimacy of rules and the alignment between organizational and employee values are the most significant predictors of all three forms of rule adherence: compliance, deference, and rule breaking. Interligi (2010) identified three core dimensions of compliance culture: legitimacy, permeability, and control, and Boss et al. (2009) demonstrated that clearly stated rules help employees model and internalize expected behaviors. The second cluster concerns informal social controls and cultural norms: Hsu et al. (2015) showed that extra-role behaviors and informal controls enhance information security compliance beyond formal policies; Amankwa et al. (2021) examined accountability measures in information security compliance; and Wiley et al. (2020) demonstrated that culture shapes collective information security awareness. The third cluster concerns top management, leadership, and cultural type: Hu et al. (2012) developed a behavioral model integrating top management's role in shaping employees' security compliance behavior; Karlsson et al. (2022) found that internal-focus cultures are more effective at promoting compliance with internal rules; Kam et al. (2021) found that stability-valuing organizations exhibit stronger compliance pressures; and Chang and Lin (2007) demonstrated that control-oriented cultures are significantly associated with compliance measures. Finally, regarding the long-term sustainability of compliance culture: Altamuro et al. (2022) found that firms with weak integrity culture are more likely to experience both operational and financial non-compliance; and Tian (2025) identified that shaping compliance culture is a key component of sustainable development strategy, requiring active management participation, ongoing education, and a mechanism combining incentives and constraints.

Methodological Procedures

This study employed a qualitative approach combining documentary research and online semi-structured interviews with ten compliance specialists, selected for convenience and accessibility from Brazilian private organizations: two with nationally controlled capital and eight multinationals. The predominance of multinational organizations is acknowledged as a potential limitation: globally standardized compliance frameworks may skew organizations toward the regulatory pillar, and results should be interpreted in this context when generalizing to nationally controlled organizations in Brazil. All participants were compliance professionals with at least five years of experience.

The organizations were subdivided into two groups according to compliance program maturity: (i) six organizations with more mature and robust programs, three of which hold legal certification; and (ii) four organizations with formalized programs that are incomplete and/or in the process of implementation. This subdivision was used to explicitly compare the presence of OCC elements across

groups and to test whether formal program maturity corresponds to culture maturity.

Secondary data was collected through documentary research of organizational materials where available, including codes of ethics, anti-corruption policies, compliance program documentation, and internal communication samples. These documents served to triangulate interviewees' claims, allowing comparison between formally stated values and the behavioral reality described in the interviews. Discrepancies between stated policies and lived practice (e.g., a certified program described as ineffective, or a formal non-retaliation policy coexisting with a culture of silence) were identified as empirical evidence of the certification paradox and the gap between the artifact and assumption layers of culture (Schein, 2010).

The interviews, conducted between August and September 2024, were recorded and transcribed in full of the formal authorization of the interviewees and averaged 50–60 minutes. A commitment term was signed, emphasizing research ethics, non-disclosure of names, and avoidance of information that could damage the reputations of interviewees and their organizations. The interview script (Table 1) was elaborated based on the literature review.

Table 1: Interview script

Questions	Goals
What policies does the Compliance Program include? How is it documented and disseminated? What pillars support the Program? How long has the Program been implemented? Has the Program already undergone any certification? How is the Program formally communicated? How would you describe the role of your organization's leadership in delivering this Program? Does your organization communicate compliance and integrity expectations? If so, with what frequency? Does your organization provide compliance training? If so, what are the contents and how frequently? Does your organization reward acts of integrity and punish acts that do not comply with compliance rules? If so, in what way? Does your organization have formal mechanisms for employees to discuss compliance dilemmas and report misconduct without fear of reprimand? If so, which ones? How do you evaluate the effectiveness of the Program?	Understand the interviewees' perception of the Compliance program.
Do you think that the organization's visible artifacts (layout, logos, dress code, calendars, printed material, boards, etc.) favor your current compliance practice? Do jargon and terms that only members of the organization understand favor and reinforce current compliance practices? What is the most criticized and/or unacceptable behavior within the organization? And the most praised? Are these behaviors aligned with current compliance practice? Do you believe there are behaviors and practices in the organization that should be changed? If this change were implemented, would compliance practices be more effective? Does the degree of identification, loyalty, and pride in working in this organization favor the practice of compliance? How do you characterize the leadership profile in the organization you work for? More people-oriented or more results-oriented? Does this profile favor compliance?	Identify the role of different elements of organizational culture in the compliance program.

Questions	Goals
Do you think your organization's values and beliefs are aligned with the Compliance Program? Do employees talk about aspects of the Compliance Program in informal meetings? In your organization, is the Compliance Program practice more based on values or on regulatory requirements and controls? Is there a clear definition in your organization that compliance should be part of the culture?	
1. The organization is very: (A) a personal/family place; (B) dynamic and entrepreneurial; (C) result-oriented; (D) controlled and structured. 2. Organizational Leadership exemplifies: (A) mentoring/nurturing; (B) entrepreneurship/innovation; (C) no-nonsense, results-oriented; (D) coordinating/organizing. 3. Management style: (A) teamwork and consensus; (B) individual risk taking; (C) hard-driving competitiveness; (D) security and conformity. 4. The glue that holds the organization: (A) loyalty/trust; (B) innovation/development; (C) achievement; (D) formal rules and policies. 5. The organization emphasizes: (A) human development; (B) new resources/challenges; (C) competitive actions; (D) permanence and stability. 6. Success is defined by: (A) human resources/teamwork; (B) unique/newest products; (C) marketplace leadership; (D) efficiency/low-cost.	Perceptions of interviewees regarding aspects of organizational culture, according to Cameron and Quinn (2006), were assessed using the Organizational Culture Assessment Instrument (OCAI).

Source: Elaborated by the authors based on Cameron, K. S. & Quinn, R. E. (2006).

Content analysis (Mayring, 2014) was the primary analytical method. Two thematic categories were pre-selected a priori based on the theoretical framework: (i) Compliance Program: general aspects; and (ii) Organizational Compliance Culture (OCC). Within the second category, the seven OCC elements emerged inductively from the raw interview data: descriptors of compliant behaviors and cultural expectations provided by interviewees were progressively consolidated into the seven elements presented in Table 2.

This hybrid deductive-inductive approach (Mayring, 2014) allowed the theoretical framework to guide the analysis while permitting the empirical data to generate the specific behavioral elements. The use of a structured interview script, grounded in the theoretical framework, standardized the data collection process.

To identify how respondents perceived their organization's culture, the OCAI (Cameron & Quinn, 2006) was applied. It is important to acknowledge that the OCAI is traditionally a quantitative instrument designed for representative samples of organizational members. In this study, it was administered qualitatively to a single specialist per organization, yielding a perception-based cultural profile rather than a validated organizational diagnosis. OCAI results are therefore interpreted as indicative of each specialist's perception, not as a definitive cultural typology for the organization.

Regarding the method's limitations, it is essential to emphasize that qualitative data analysis always faces difficulties in systematization and interpretation and does not allow complete freedom from researcher preconceptions. However, to reduce researcher bias, the co-author reviewed a random subset of the coded transcripts. Disagreements were discussed and resolved by consensus, yielding a satisfactory level of inter-coder agreement. Additionally, compliance can expose interviewees to sensitive aspects of their organizations' culture. Despite the ethics commitment and assurance of non-disclosure, there is always

the possibility that interviewees will omit certain matters.

Findings and Discussion

Compliance Program: General Aspects

All organizations studied included the following items in the disclosure and implementation of the compliance program: (i) code of business conduct and anti-corruption policy with detailed guidelines on gifts, donations, and sponsorships, relationships with public agents, and conflicts of interest. The policies were available to all stakeholders and published periodically through communication channels and during training programs; (ii) formal training for all employees, informing about its importance and content, (iii) reporting/confidential channel, (iv) system of punishments, emphasizing the importance of the control obligation for its execution and (v) rites, ceremonies, and formal communication instruments of the program such as: anticorruption international day, agreement forms, newsletter, digital channels, murals, messages on TVs, QR codes.

These findings confirm that all organizations operate at the level of Scott's (2013) regulatory pillar, in which compliance programs are defined by coercive rules, laws, and sanctions. The uniformity of these elements across all organizations, regardless of size, sector, or program maturity, reflects the Brazilian Anti-Corruption Law's influence as the primary institutional driver of compliance adoption.

The punitive and regulatory nature of compliance programs is evident in the interviews. Of the ten organizations studied, only one uses a reinforcement policy with awards for employees who stand out in compliance practice:

"We have the compliance highlight, a program where we reward people who stand out for some compliance attitude. The regulations are published annually, and the person's peer or boss can nominate them for a situation in which they have stood out."

This finding is theoretically significant. Tyler and Blader (2005) and Tyler et al. (2007) demonstrated that the perceived legitimacy of rules and value alignment are the most powerful predictors of compliance behavior, more powerful than coercive mechanisms alone. Tian (2025) argues that a mature compliance culture requires a mechanism combining both incentives and constraints.

The absence of reward mechanisms in nine of the ten organizations indicates that these programs remain primarily at the regulatory stage, which we identify as the "Oratory" or "Embryonic" maturity stages, distant from the cultural-cognitive institutionalization that characterizes mature OCCs. (Blok, 2018; Scott, 2013).

Only five organizations perceived their compliance program as effective, with the others specifically emphasizing control of compliance with the Anti-Corruption Law:

"I do not consider the compliance program to be effective. It only focuses on corruption issues... There is a lack of adequate mapping of politically exposed people, donations and sponsorships, and conflict of interest issues, such as family relationships with employees and family relationships with suppliers."

This perception gap between certified programs and genuinely effective ones confirms a fundamental theoretical insight: for a compliance program to be effective, it cannot be restricted to compliance procedures and standards (Verhezen, 2010; Musah et al., 2025; Karlsson et al., 2022; Ahmad et al., 2024; Delso-Vicente et al., 2025); values must be internalized to form a culture of integrity (Thai &

Lumbreras, 2023).

Certification measures the artifact layer of Schein's (2010) model, policies, manuals, QR codes, but not the assumption layer, where behavior becomes organic. Organizations in this situation are stuck between the normative pillar (they have the structures) and the cultural-cognitive pillar (they have not yet achieved internalization).

Although the organizational literature reinforces the role of communication and leadership support in internalizing a compliance culture (Pilbeam et al., 2016; Hu et al., 2012), only two of the ten organizations studied use a structured annual communication plan with active leadership support:

"Leadership does not reinforce compliance practices or set an example of best practices. Leadership does not hinder initiatives but follows the program like other employees."

"The current leadership is not very engaged in the program's initiatives. Compliance is not a priority for current senior management, despite considering the issue critical due to the investigation of acts of corruption in the past."

Hu et al. (2012) demonstrated that top management behavior is critical in shaping organizational compliance culture through both normative and cognitive mechanisms. Without active leadership engagement ("tone at the top"), compliance remains an administrative function rather than a cultural commitment (Pilbeam et al., 2016; den Nieuwenboer et al., 2025). This passive leadership stance prevents the development of positive compliance-related subjective norms (Wiley et al., 2020), keeping organizations in the earlier maturity stages. Mong and Thanh (2025) further found that internal compliance culture is significantly mediated by leadership style in its effect on employee engagement.

Comparing the two sample groups, we observe that the six organizations with mature and robust programs demonstrate stronger artifact-layer compliance (more complete policies, certifications, formal training programs), consistent with higher investment in the normative pillar. However, this formal robustness does not translate into higher culture maturity, evidenced by the finding that certified organizations are still classified at the "Embryonic" and "Stimulated" stages.

Organizational Compliance Culture (OCC)

Implementing compliance programs in the organizations studied manifests artifacts (organizational attributes) of organizational culture (Schein, 2010): (i) open-space offices reinforcing transparency; (ii) public documents and materials (charters, boards, signs, calendars, QR codes from reporting channels); (iii) messages and slogans reinforcing desired behaviors; (iv) storytelling expressing socially acceptable compliance behaviors; and (v) jargon reinforcing compliance practice ("Do the right thing"; "Compliance is here for you, every day").

Schein's (2010) three-layer model provides the key analytical lens. The prevalence of compliance artifacts indicates that organizations have embedded compliance symbolism at the surface layer of their cultures. However, artifacts can represent aspirational rather than enacted values, the "symbolic compliance" dynamic discussed in the theoretical framework. This corresponds to Scott's (2013) normative pillar: organizations are constructing visible compliance norms, but the transition to the cultural-cognitive pillar, characterized by internalized beliefs and unconscious assumptions, requires more than symbolic representation.

Regarding valued attitudes and behaviors, a culture of rule orientation and control (Cameron & Quinn, 2006; Quinn & Rohrbaugh, 1983) predominated in five of the ten organizations, characterized by prioritizing stability, control, and integration. These findings are consistent with Karlsson et al.'s (2022)

conclusion that internal-focus cultures are more effective at promoting compliance with internal rules. Kam et al. (2021) found that employees in stability-valuing organizations exhibit stronger compliance pressures, and Chang and Lin (2007) demonstrated that control-oriented cultures are significantly associated with compliance measures, a convergence our findings confirm and extend to the broader compliance context in Brazil. These hierarchical cultures actively translate their stability-and-control orientation into concrete behavioral expectations, clearly stating rules to help employees model and internalize behavior (Boss et al., 2009).

Eight of the ten organizations presented values aligned with the compliance program — integrity, ethics, justice, honesty, respect, teamwork, and transparency. The alignment between organizational values and employee values is the most significant predictor of rule adherence (Tyler & Blader, 2005; Tyler et al., 2007). However, the gap between stated values and actual program effectiveness points to Interligi's (2010) permeability dimension: the extent to which a compliance culture penetrates day-to-day behavior beyond formal value statements. Seven organizations aspire to a values-based compliance culture; only three operationalize it:

"The company's values are aligned with the compliance program: ethics in commercial relations and dealings with employees. On a day-to-day basis, the company's founder strongly reinforces issues of innovation and customer focus, without leaving aside ethical issues."

This gap between aspiration and practice resonates with Schein's (2010) distinction between espoused values and enacted values. An organization may state that it values integrity, but this espoused value becomes genuinely cultural only when embedded in unconscious assumptions and daily practices (Schein, 2010; Tomei & Russo, 2019; Tomei & Russo, 2014; Cuenca & Tomei, 2025).

Based on the content analysis, seven elements of organizational culture that contribute to mature compliance programs (Blok, 2018) emerged, as presented in Table 2.

Table 2: Elements of Organizational Compliance Culture (OCC)

Element	Meaning
1. Be compliant	Shared values and behaviors of doing what is right, acting with ethics and integrity, following internal and external rules, treating everyone equally, working with transparency, and setting an example for others.
2. Example with responsibility	Leadership serves as a visible model of conduct, a reference for behavior aligned with the organization's compliance practices. "Tone at the top" or "Tone from the top": leaders embody expected behaviors before requiring them of others.
3. Aligned speech and practice	Discourse and practice are aligned; members of the organization have internalized shared values. "Walk the walk / Talk the talk / Walk the talk": there is no gap between what is said and what is done.
4. Clear rules aligned with values	The organization establishes what is accepted and what is not, in accordance with its values. Compliance practices are the "rules of the game," communicated clearly and periodically reinforced through training, workshops, stories, and jargon.
5. Whistleblowing with protection	Formal, reliable, and safe mechanisms for reporting wrongdoings or questionable acts. Protection from retaliation is a precondition for the reporting channel to function as a legitimate cultural practice rather than merely a formal procedure.
6. Punishment with equity	The same punishment rule is applied to everyone, regardless of job title, position, status, power, or authority. Equitable enforcement is a precondition for the

Element	Meaning
	perceived legitimacy of the compliance system.
7. Values-based results	Compliance is part of employee development plans and performance evaluations. Organizations do not just evaluate "what" was achieved, but "how".

Source: Elaborated by the authors

Grounding the elements in Tyler and Blader's (2005) research on rule adherence: "Punishment with equity" - Element 6 and "Clear rules aligned with values" - Element 4 are not just administrative choices, they are the specific mechanisms that establish legitimacy, which Tyler and Blader (2005) identify as the most significant structural predictor of compliance behavior. "Example with responsibility" - Element 2 and "Aligned speech and practice" - Element 3 address identity-based adherence, the deepest form of rule following, where compliance is an expression of who the organization is, not just what it must do.

Additionally, it is possible to relate five of the seven OCC elements (1, 2, 3, 4, and 7) correspond to five of Pettigrew's (1979) thirteen factors that facilitate organizational culture change (factors 2, 9, 10, 11, and 12), confirming that building an OCC is a genuine cultural transformation process, as following: (2). Leadership behavior from newly engaged outsiders and internal figures who have long advocated for change and hold positions of power. Most cases show clear and consistent pressure from top management; (9). Reinforcing any embryonic cultural changes through carefully matched structural changes, strengthening these changes through the public use of the organization's reward systems; (10). Seeking and using "role models" who, through their public behavior, embody key aspects of the new culture. Identifying people who can "walk the talk" is crucial for concretizing and publicizing desired cultural changes; (11). Introducing the message as deeply as possible into the organization through training and development strategies; 12. Transmitting new organizational beliefs and behaviors by revolutionizing employee communication mechanisms.

Based on the seven OCC elements and their presence or absence in the organizations studied, five stages of OCC culture maturity were identified, as presented in Table 3.

Table 3: OCC Maturity Stages

Maturity Stage	Organizational Characteristics	Reference Indicator
Oratory	No alignment between discourse and practice; desired beliefs are not disseminated and behaviors are not shared.	No OCC element is practiced.
Embryonic	The desired value is disseminated but does not translate into behaviors, which remain reactive.	Almost no element is practiced; when one is adopted, it occurs reactively.
Stimulated	The declared value is disseminated and assimilated; some behaviors are shared and practiced under a sense of obligation.	Up to four of the seven OCC elements are practiced under the regime of obligation.
Full	Full alignment between discourse and practice; behaviors are adopted voluntarily in all dimensions. An OCC is in operation.	All seven OCC elements are practiced voluntarily.
Internalized	Full alignment between discourse and practice; behaviors are adopted organically in all dimensions, fostering organizational	All seven OCC elements are practiced unconsciously (taken for granted).

Maturity Stage	Organizational Characteristics	Reference Indicator
	excellence and sustaining the OCC.	

Source: Elaborated by the authors, based on Tomei and Russo (2019) and Schein (2010).

Applying this maturity framework to the sample yields the certification paradox in full empirical relief. Of the three organizations with certified compliance programs, one was classified at the "Embryonic" stage and two at the "Stimulated" stage. A fourth organization, non-certified, was classified at the "Full" stage. The remaining organizations were classified at "Oratory" or "Embryonic" stages. This distribution reveals that formal certification correlates with the presence of compliance artifacts and stated procedures but does not guarantee behavioral internalization, as required by the cultural-cognitive pillar.

The Embryonic-certified organization notably lacked visible compliance artifacts and did not consistently practice non-retaliation, demonstrating that even formal whistleblowing mechanisms can remain at the artifact level without cultural embedding. The two Stimulated-certified organizations practice compliance "under obligation", the regulatory pillar in operation, confirming Tsohou et al.'s (2015) finding that cultural and cognitive biases must be explicitly addressed for policy adherence to deepen.

The organization classified at the "Full" stage demonstrated all seven OCC elements, practiced them voluntarily, and presented a hybrid cultural profile combining entrepreneurial, hierarchical, and team-culture characteristics (Cameron & Quinn, 2006). The presence of a "values-based results" evaluation was essential to this classification, alongside the other elements.

Consistent with Tomei and Russo's (2019) and Cuenca and Tomei (2025) definition of culture maturity, the "Internalized" stage, where all seven elements are practiced unconsciously as "taken-for-granted" behavior, was not empirically observed in any of the ten organizations. This gap between the "Full" and "Internalized" stages underscores that the deepest level of cultural penetration described by Schein (2010) requires sustained organizational commitment beyond what current compliance certification systems measure or incentivize.

Final Considerations

This study contributes to organizational studies by: (i) providing empirical evidence on the relationship between organizational culture and compliance programs; (ii) identifying seven elements of an Organizational Compliance Culture (OCC); and (iii) proposing a five-stage OCC maturity model: Oratory, Embryonic, Stimulated, Full, and Internalized, that maps the cultural journey from coercive obedience to intrinsic value internalization.

This study positions the cultural journey of compliance as a shift from "compliance by fear", characterized by regulatory surveillance, punitive sanctions, and coercive obedience to rules, laws, and sanctions (regulatory pillar), to "compliance by identity", in which ethical behavior is not the result of external controls but an expression of who the organization is (cultural-cognitive pillar). The seven OCC elements represent the specific cultural levers that enable this transition, and the five maturity stages map the path from one to the other.

A central finding is the certification paradox: organizations with complete, robust, and certified compliance programs are not always at high levels of culture maturity. This finding challenges the implicit assumption in regulatory frameworks that formal certification equals cultural compliance.

Certification measures the artifact layer of Schein's (2010) model, but genuine culture maturity requires reaching the unconscious assumption layer, where behavior becomes organic. Managers must understand that certification is a formal "artifact", a necessary but insufficient condition for a true culture of integrity.

Organizations seeking to advance through the maturity stages can use the seven OCC elements as a practical roadmap. Organizations at the "Oratory" stage should prioritize Element 2 - Example with responsibility, establishing visible leadership modeling, combined with Element 4 - Clear rules aligned with values, through internal communication and training. Organizations at the "Embryonic" stage must move beyond reactive compliance by implementing Element 3 - Aligned speech and practice, ensuring consistency between stated policies and observed behaviors, and Element 7 - Values-based results, embedding compliance into performance evaluation. Organizations at the "Stimulated" stage need to transition from obligation-based to voluntary compliance by activating Elements 6 - Punishment with equity and 1 - Be compliant as a shared value, transforming compliance from an external constraint into an internalized organizational identity. Reaching the "Full" and "Internalized" stages requires all seven elements to operate cohesively and sustainably.

The study is primarily aligned with compliance studies, particularly in its emphasis on the critical role of organizational culture, leadership, and human behavior in fostering effective compliance. Top management commitment and leadership are consistently identified as crucial for cultivating a compliance culture (Hu et al., 2012; Pilbeam et al., 2016; den Nieuwenboer et al., 2025). Effective compliance is fundamentally a cultural endeavor driven by strong leadership, continuous education, and a balanced system of incentives and accountability.

From an ESG perspective, a mature OCC benefits not just organizational competitiveness and risk mitigation but also contributes to a more ethical society by promoting individual responsibility, challenging unethical standards, and demonstrating that sustainable value creation requires organizations to move beyond financial metrics toward a purpose internalized by all members. Compliance culture is, ultimately, a social contribution.

OCC elements, such as "Example with responsibility," highlight the need for leaders to model compliant behavior, which significantly influences employees' attitudes and compliance intentions. Elements like "Clear rules aligned with values" and "Aligned speech and practice" underscore the need for well-documented, consistently communicated, and implemented policies that build trust and help employees internalize practices. "Whistleblowing with protection" is vital to fostering a safe environment in which employees can report misconduct without fear of retaliation. "Values-based results" transforms performance management into a vehicle for cultural embedding.

The study identifies avenues for future research: (i) validate the OCC maturity model quantitatively with representative samples from different cultural contexts; (ii) study how different cultural archetypes (e.g., Team versus Hierarchical) specifically influence the speed at which organizations move through the five maturity stages; (iii) investigate how digital compliance and data protection requirements interact with the culture maturity model; and (iv) create personalized structured interventions to improve cultures of integrity based on an organization's current maturity stage.

Finally, this study aims to stimulate further reflection on the crucial role of organizational culture in compliance programs in contemporary contexts and to position culture maturity, rather than formal certification, as the true measure of compliance effectiveness.

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