

**EXHIBIT 2**  
Actions Firms Can Take to Encourage Positive  
and Discourage Negative Staff Auditor Behaviors

**De-bureaucratize the firm ...**

Cleanse the firm culture of unnecessarily bureaucratic and rigid customs that frustrate staffers and inhibit their ability to work effectively.

**... and empower employees**

Empower staff auditors by articulating to them why their work is meaningful and instilling in them a sense of confidence.

**Balance the forces of intrafirm competition**

Adopt performance review systems that reward individual performance and also encourage audit team cooperation.

**Encourage role models**

Influence staff auditors by highlighting the exemplary behaviors of their superiors and peers.

**Promote a sense of justice**

Establish fair organizational procedures and distribute rewards and punishments equitably.

**De-stress staffers**

Monitor workloads and provide assistance to overwhelmed staffers.