

# Management controls and modern slavery risks in the building and construction industry: Lessons from an Australian social housing provider

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## ABSTRACT

Modern slavery presents a complex risk for organisations worldwide, with perpetrators continually adapting practices to maintain a veil of secrecy. While management controls may reduce modern slavery risks, little is known about how they optimally function across industries and organisational forms. To advance the state of knowledge, we examine an Australian not for profit housing provider using an interventionist research method. We draw on a combined conceptual framework of management controls and expectancy theory to analyse participant observations and document data collected over 24 months. Our findings show that despite constraints, the organisation reduced modern slavery risks. This outcome, informed by a social purpose within the organisation, was facilitated through the introduction and adaptation of cultural, personnel, action, and results controls. By discussing the changes this housing provider made, we add to the literature on management controls and modern slavery and provide theoretical insights into why they were adopted. We also highlight limitations in what the organisation could achieve that point to areas for future research.

## 1. Introduction

Modern slavery is a significant organisational risk for business in the 21st century. Modern slavery includes illegal workplace practices, such as trafficking in persons, [traditional] slavery, servitude, forced marriage, forced labour, debt bondage, [the worst forms of] child labour, and deceptive recruiting for labour or services (Christ & Burritt, 2021b). Approximately 40.3 million adult people are in modern slavery globally, including 24.9 million in forced labour conditions (International Labour Organization and Walk Free Foundation, 2017). No one is spared the ravages of modern slavery, with 160 million children worldwide also involved—four times the number of adults (International Labour Organization and UNICEF, 2020). Despite the knowledge that organisations can reduce modern slavery risks through management controls (Antonini, Beck, & Larrinaga, 2020; Passetti, Battaglia, Testa, & Heras-Saizarbitoria, 2020), scholars and practitioners lack an understanding of how to achieve this across industries and organisational forms (Christ, Burritt, & Schaltegger, 2020).

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To advance knowledge regarding this phenomenon, we examine a non-government organisation (NGO) in the social housing sector. Social housing includes organisations that construct and rent accommodation to people who would otherwise be excluded from the private housing market due to their income or social status, such as people with disabilities (Hegedus, Lux, & Teller, 2013). Social housing is prevalent worldwide, including in OECD (2022) countries, where this form of housing applies to 28 million dwellings or 7% of housing stocks. This setting provides a compelling case not just because of the sector's size but also because it essentially comprises NGOs with a hybrid nature. In part, they are not-for-profits with a social purpose that would not support modern slavery. In part, they operate in a competitive market where modern slavery is rampant (Mullins, 2006; Pawson, 2006).

In Australia and the UK, the activities of these types of NGOs are often (although not always) subsidised by the government (Mullins, 2006). The performance of NGOs operating in this sector is thus beholden to a range of stakeholders, including government funding agencies, building companies and suppliers, philanthropic investors and the general community who provide a social licence to operate (OECD, 2022). Little is known about how this sector responds to the emerging risks associated with modern slavery (Thandi, 2020). This omission is compelling given that the broader literature on management controls in NGOs shows many failures to effectively reduce organisational risk via management controls (Agyemang, O'Dwyer, & Unerman, 2019). Further work is required as existing research focuses primarily on how NGOs support other organisations to reduce modern slavery risks (see Benstead, Hendry, & Stevenson, 2021) rather than how NGOs themselves can reduce the modern slavery risks pertinent to their operations.

NGOs who construct and maintain social housing warrant particular attention. Modern slavery is widespread in the building and construction industry, with 18% of reported modern slavery cases occurring in this sector alone (KPMG, 2020). This is due to a reliance on low-skilled labour (Australian Human Rights Commission, 2020) and raw materials (such as bricks) that are produced in countries notorious for human rights violations (Crates, 2018; Mellon, 2018). For this reason, NGOs in the social housing sector are particularly vulnerable to the risks of modern slavery. Hence, we ask: *How can an NGO operating in the building and construction industry use management controls to reduce the risk of modern slavery occurring within its organisation and supply chains?*

Based on the nascent state of the literature on management controls and modern slavery (Christ et al., 2020) and the dearth of literature at the intersection of social housing and modern slavery, we used an interventionist research approach (Baard & Dumay, 2020), informed by expectancy theory (Vroom, 1964) to answer our question. Australia was chosen as a setting because of recent interest in the topic by the Australian Government (2020b) (as evidenced by the *National Action Plan to Combat Modern Slavery 2020–25*), which calls for significant action by all pillars of the community to do more to eliminate modern slavery.

Expectancy theory was selected given the need for greater agency in our setting. This theoretical perspective purports that employee action (including managerial action) is driven by expectancy, instrumentality, and valence (Estes & Polnick, 2012; Hitt, Black, & Porter, 2012). Expectancy refers to the employees' beliefs about their role and ability to perform a task (Hitt et al., 2012; Latham, 2012), instrumentality concerns employee perceptions regarding whether such actions will result in a favourable outcome (Heneman & Schwab, 1972; Van Eerde & Thierry, 1996), while valence relates to the value of the perceived reward (Locke & Latham, 2004; Worth, 2018). Despite some alignment between the central tenets of expectancy theory and management controls, little research has examined this interplay.

We look at this issue by drawing on the objects of control framework developed by Merchant and Van der Stede (2017). This framework was selected because, at the beginning of the research project, we did not have much detail on the organisation's culture. Therefore, it was difficult to ascertain the appropriateness of any framework, such as Kraus, Kennergren, & von Unge's (2017) ideological control, which focuses on the role of belief systems to inspire and direct organisational action. Instead, and as required by the case, the framework of Merchant and Van der Stede (2017, p. 222) starts by identifying control problems, including a "lack of direction", "motivational problems", and "personnel limitations", which then informs the selection of appropriate controls. Through our interventions, we explored all four forms of controls: cultural controls, which relate to behaviour-based organisational rules, encompassing but not limited to organisational culture and strategy; personnel controls, such as training, recruitment initiatives, informal coaching, and mentoring; action controls, which relate to frameworks designed to encourage or prohibit behaviour (including written organisational policies and procedures associated with rewards or sanctions); and results controls related to review and performance measurement.

We draw on expectancy theory to depart from (and thus extend) existing theoretical explanations in the management control literature, noting that existing studies primarily examine management controls from the perspective of contingency and new-institutional theory (Tucker & Parker, 2013). A theoretical extension of the management controls literature through the lens of expectancy theory is appropriate given the characteristics of modern slavery. Several scholars illustrate that weak management controls enable modern slavery (Wang, 2020) and provide examples of how it occurs in different industries and across the world, including through supply chains (Antonini et al., 2020), health and safety management (Passetti et al., 2020), and enterprise bargaining agreements (Yang, Dumay, & Tweedie, 2020). History also shows that implementing management controls to reduce or avoid modern slavery is difficult (Gallhofer, Haslam, & Van Der Walt, 2011; LeBaron & Rühmkorf, 2019). This is because modern slavery is poorly understood (Barna, 2018; Monciardini, Bernaz, & Andhov, 2021), and perpetrators continually adapt their practices to maintain a veil of secrecy (Christ & Burritt, 2021a; Mellon, 2018; Zielinski, 2019). Indeed, research in the for-profit sector suggests that cultural controls are insufficient in isolation and that organisational performance requires complementary personnel, action, and results controls (Akroyd, Kober, & Li, 2019). Hence, if organisations wish to reduce modern slavery risks, they must first understand what they want employees to do. They must examine employee motivations to act and assess whether they have the skills and knowledge to

complete what has been asked of them. A theoretical understanding of how this can be achieved in our research setting is lacking (Christ et al., 2020).

Over 24 months, we worked with an Australian NGO, Tier1CHP,<sup>1</sup> to identify and explore how it improved management controls to reduce modern slavery risks. Tier1CHP is an Australian social housing provider with extensive connections and contacts within the Australian building and construction industry. The first author (hereafter ‘the researcher’) attended and planned meetings, reviewed organisational documents, and ultimately aided in developing and implementing management controls, all of which form the primary data sources analysed.

Our results extend existing research in three ways. First, we broaden work regarding NGO management controls (Chenhall, Hall, & Smith, 2017; Kraus, Kennergren, & von Unge, 2017) to provide the first examination of how management controls can reduce modern slavery risks using the four objects of control as outlined by Merchant and Van der Stede (2017). Specifically, we show how cultural and personnel controls reduced modern slavery risks. We also show how these controls helped other actions and results controls to be accepted within the organisation so as to reduce the risks of modern slavery. Second, we provide new theoretical insights that illustrate how the central considerations of expectancy, instrumentality, and valence help to change and improve management controls—insights that advance prior research on management controls (Tucker & Parker, 2015) and modern slavery (Christ et al., 2020). Third, we advance the social housing literature (Mullins, 2006; Power & Bergan, 2019), demonstrating that, while tensions might exist between the social and economic goals of NGOs operating in this sector, in our case, the focal organisation remained committed to upholding social good.

The balance of our paper is structured as follows. Section 2 summarises the literature on modern slavery risks and management controls pertinent to the research setting. Section 3 outlines our research methodology. Section 4 contains the results, followed by a discussion of their implications in Section 5. We offer concluding remarks addressing the limitations of our study and future research opportunities in Section 6.

## 2. Modern slavery risks and management controls

To ground the need for this research, the next section provides a brief overview of the contemporary state of knowledge regarding modern slavery risks. This includes those risks specific to the building and construction industry and to NGOs more generally, including social housing providers. The section concludes with an overview of the conceptual framework that informed this research.

### 2.1. Modern slavery risks pertinent to the building and construction industry and NGOs

In this paper, we adopted the definition of modern slavery offered in the *Australian Commonwealth Modern Slavery Act 2018* (MSA) (Australian Government, 2018), which prior work shows as salient to the building and construction industry (Christ & Burritt, 2021b; KPMG, 2020). As Christ and Burritt (2021b, p. 2) explain, while scholars and practitioners have adopted different definitions of modern slavery, most are generally consistent with the MSA and are “said to mean working in conditions of exploitation that a person cannot refuse or leave because of threats, violence, coercion, deception, and/or abuse of power”.

These conditions are prevalent in the building and construction industry for several reasons (Chartered Institute of Building, 2015). First, the industry has created an environment conducive to modern slavery practices (International Labour Office, 2017; US Department of Labor, 2018). This is in part due to a disaggregated supply chain where the end-use of a product (e.g., bricklaying) is often several steps removed from the production source (e.g., bricks produced in places like Afghanistan) (US Department of Labor, 2018). In addition, building and construction companies engage low-skilled workers—often migrants—who are more likely to be subject to modern slavery arrangements (Zielinski, 2019). Recruitment debt, wage theft, document substitution, forced labour, threats, and excessive working hours are therefore commonly found within the sector (Yea & Chok, 2018).

The risk of modern slavery can be exacerbated by a lack of transparency across the building and construction industry (OECD Watch, 2020). For example, at the time of this research, the Modern Slavery Registry, published by the Business and Human Rights Resource Centre (2021), showed that only 1% of registered modern slavery statements<sup>2</sup> relate to building and construction activities. Similarly, of the 1,369 modern slavery statements registered with the Australian Border Force (2021), less than 5% (65) are listed under the sub-area of “construction, civil engineering and building products industries”. This low volume of reporting is worrisome because the building and construction industry is one of the largest sectors in the world, representing 13% of global GDP (McKinsey Global Institute, 2017) and 9% of GDP in Australia (Australian Industry and Skills Committee, 2020). Social housing providers, who seek to protect vulnerable people by constructing and renting affordable dwellings, are thus exposed to risks that challenge their fundamental purpose. Knowledge of how such organisations seek to mitigate modern slavery risks is lacking (Thandi, 2020).

Addressing this gap in the literature is compelling as prior work outside the domain of social housing shows that many NGOs struggle to effectively mitigate organisational risks. Several have faced scandals, with recent examples including Oxfam (Agyemang et al., 2019) and the Australian Red Cross (Chalmers, 2019). Furthermore, in a survey of 28 developed and developing countries, the Edelman (2021) Trust Barometer recently found that staff within NGOs are seen as ethical but incompetent and trusted less than employees within private corporations. Thus, prior research suggests NGOs might face organisational challenges in ensuring that employee actions are appropriately accounted for and align with their vision and mission (Yang & Northcott, 2018). Further research is

<sup>1</sup> The name of the NGO is a pseudonym.

<sup>2</sup> Modern slavery statements document reporting entities modern slavery risks and controls.

needed to understand how they can do so, especially in hybrid NGOs (Mullins, 2006).

Indeed, scholars outside the domain of social housing argue that many NGOs suffer from opacity and action related to their social purpose (Kraus et al., 2017; Unerman & O'Dwyer, 2006). For instance, in studying NGOs concerned with development and advocacy in Ireland, O'Dwyer and Unerman (2008, 2010) found that they tend to focus their efforts on actions that illustrate performance against a funding contract. In fact, they struggle to conceptualise and implement measures that illustrate how the organisation is performing against its vision and mission. The same conclusions were reached in a similar study by O'Dwyer and Boomsma (2015) on NGOs in the Netherlands. Further, Kraus et al. (2017, p. 43) show how health administrators in an Indian NGO hospital prioritised compliance with funding contracts over medical care for vulnerable people. In this case study, the authors state that “decisions concerning which patients to admit, how to examine and treat them, and how long to keep them in the hospital” were based on financial concerns rather than input from frontline healthcare workers (Kraus et al., 2017, p. 43). This perceived incongruence with social goals and lack of transparency is not unique to these case studies and is problematic across the NGO sector (Chenhall, Hall, & Smith, 2013; Hyndman & McConville, 2018).

Tucker and Parker (2015, p. 130) illustrate the need for further understanding regarding the operationalisation of management controls in NGOs, highlighting how some NGOs may overemphasise the use of financial management controls related to “the acquittal of government grants”, with less attention paid to how management controls improve daily operations. Although Chenhall et al. (2017) and Kraus et al. (2017) show how values and beliefs can shape behaviours within NGOs as a form of control (including regarding daily operations), Daff and Parker (2021) point out limitations to this end, illustrating that accountants who did not express strong commitment to the NGO mission were excluded from critical planning and review processes that impacted accountability. Corduneanu and Lebec (2020) similarly highlight staff resistance to collecting the data required to report against risk management measures in a UK healthcare organisation—also an NGO. The researchers (Corduneanu & Lebec, 2020) also exposed conflicts between different accountability requirements (e.g., between funders), which is supported by the results of O'Dwyer and Unerman (2008). Therefore, the existing body of work shows the diverse challenges NGOs face in effectively implementing management controls (Cordery, Belal, & Thomson, 2019; Hyndman & McConville, 2018).

Addressing modern slavery risks may therefore be challenging for social housing providers. While legislative measures in some countries (including Australia, the UK, and the US) encourage accountability around modern slavery risks, these legislative instruments do not cover social housing providers under a certain revenue threshold (Craig, Balch, Lewis, & Waite, 2019). However,

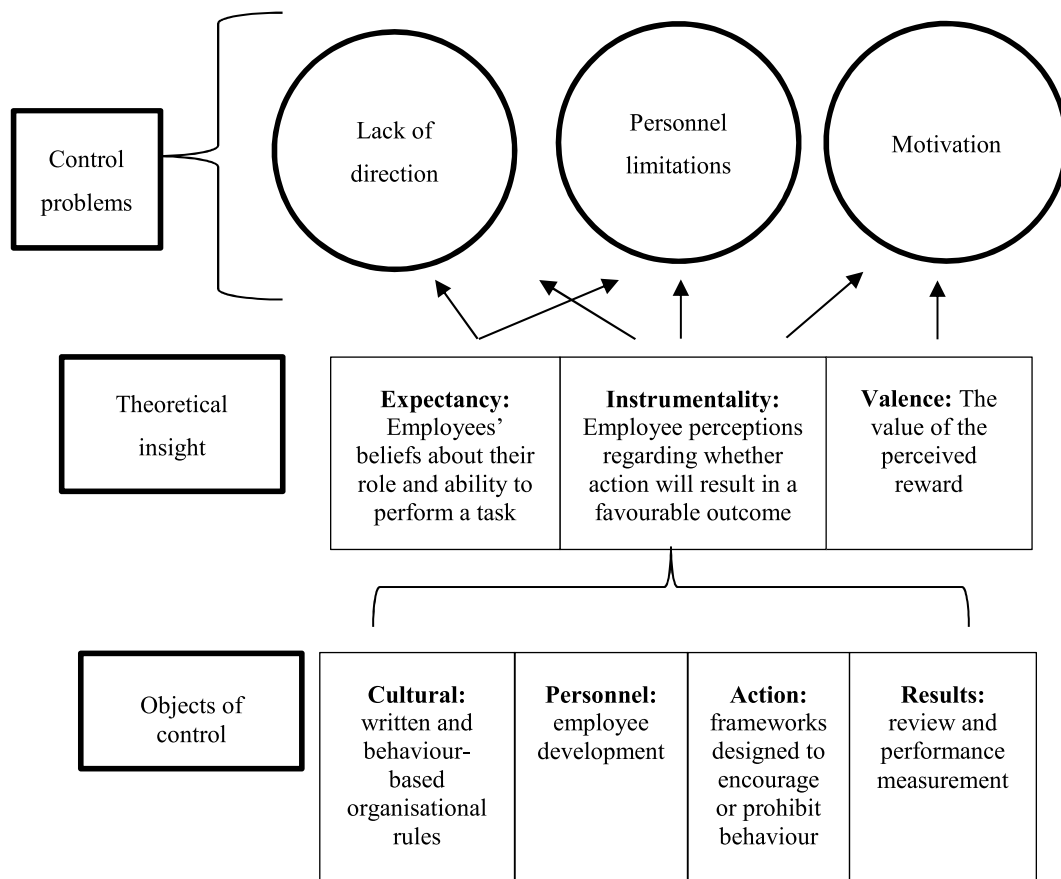


Fig. 1. Conceptual framework.

even smaller social housing providers are not immune from public pressure in this regard (Christ et al., 2020; Jackson, 2018). On the contrary, to maintain community trust, these organisations have to be seen as protecting vulnerable populations. Hence, social housing providers must ensure that modern slavery practices are not present within their operations both internally and in their supply chain (Australian Government, 2020b).

## 2.2. Management controls and expectancy theory

To shed light on how social housing providers can address modern slavery risks prevalent in the building and construction industry, we drew on the management controls literature. While there are many different conceptualisations of management controls (see Tucker, 2019), we find the objects of control of Merchant and Van der Stede (2017) most suitable for our needs. Specifically, given the nature of the interventionist research project, we did not have sufficient information on informal controls to draw on the formal and informal management controls of scholars such as Chenhall and Morris (1995) and Tucker and Parker (2013). Further, given the hybrid nature of the organisation, we could not assume the dominance of cultural controls nor the pertinence of alternative management controls systems, such as ideological control (Kraus et al., 2017).

We, therefore, adopted Merchant and Van der Stede's (2017) objects of control. This framework, developed initially by Ouchi (1979), is beneficial because it begins with control problems, which in our case was the focus. Merchant and Van der Stede (2017) provided a lens for us to examine both the design and use (Hopwood, 1972) of management controls, which enabled us to explore the salient control problems faced by the organisation in selecting and testing appropriate controls.

While Merchant and Van der Stede's (2017) framework is broadly accepted in the management controls literature, to our knowledge, it has not been used in our research context. Therefore, using this framework provides a dual benefit of allowing us to draw on and extend existing research. Specifically, we seek to understand the types of organisational problems related to modern slavery that management controls can assist in solving.

To support this contribution, we also drew on expectancy theory to explain how and why objects of control can assist NGOs in the building and construction industry to reduce modern slavery risks. As illustrated in Fig. 1, the combined conceptual framework of management controls and expectancy theory offers practical guidance toward the improved management of modern slavery risks.

We draw on this framework to shed light on our research question: How can an NGO operating in the building and construction industry use management controls to reduce the risk of modern slavery occurring within its organisation and supply chains?

## 3. Methodology

We adopted an interventionist research (IVR) approach, which prior work shows is well suited to academic research (Dumay & Baard, 2017), including studies on management controls (Chenhall et al., 2017). As Dumay and Baard (2017, p. 5) define it, IVR is a methodology

... based on case study research whereby researchers involve themselves in working directly with managers in organisations to solve real-world problems by deploying theory to design and implement solutions through interventions. IVR also involves analysing the results from both a theoretical and practice perspective.

This means, in our research, one of the authors was placed inside the research context, embedding data collection in the social system of meaning with information gathered daily and in real-time (Suomala & Lyly-Yrjänäinen, 2012). Accordingly, the researcher worked directly with Tier1CHP to better conceptualise the problems in addressing modern slavery risks and how the organisation might address these concerns through improved management controls.

This approach offered two advantages. First, the study participants had an incentive to invest the requisite time needed to clarify the underlying meaning of events to ensure a positive outcome. Second, the researcher also had unique access to "subtle data", such as observing the words and actions of the focal actors (Chenhall et al., 2017, p. 63).

One critical feature of the IVR approach is interventions—the equivalent of empirical research in quantitative analysis. Once an intervention is complete, the researcher analyses the results and uses this as feedback for subsequent interventions (Baard & Dumay, 2020). The collection of structured data (including field notes and documents produced throughout the intervention design), along with the detailed documentation of outcomes and the close analysis of results, offers both rigour and replicability, consistent with the recommendations for qualitative research outlined by Aguinis & Solarino, 2019.

In the following section we provide the research context, followed by further detail on the IVR design, including data collection and analysis.

### 3.1. Research context

In the capital city of the state in which Tier1CHP operates, low-income earners have limited access to purchase or rent private properties without experiencing housing stress, defined as spending more than 30% of household income on accommodation (Anglicare, 2021; Urban Reform Institute and the Frontier Centre for Public Policy, 2022). In this way, Tier1CHP's work is both



essential and challenging. Over the past 30 years, housing prices have risen well over general inflation, meaning that affordable housing is out of reach for most low-income individuals with poor access to capital (Australian Bureau of Statistics, 2021; Kohler & van der Merwe, 2015). Federal, state, and territory governments share policy responsibility to redress this challenge and work alongside community housing providers (CHPs).<sup>3</sup> The CHPs then construct and rent properties to people excluded financially from private ownership or the rental market (National Regulatory System for Community Housing Directorate, 2014).

While, traditionally, CHPs construct and own their stock of rental properties, state governments have recently transferred the management of government-owned housing to CHPs through long-term lease arrangements in the order of 15 years+. Under the terms of these arrangements, CHPs must use the secured rental income of the properties to attract new capital into the housing market so as to build additional affordable housing stocks. This is done through bank finance and other means, such as philanthropic investment and low-interest government loan schemes.

By Australian standards, Tier1CHP's 250 employees make it a large NGO. It has plans to construct over AU\$127.5M in housing developments over the next ten years, and it manages more than 100 contractors to repair, maintain, and upgrade over 2,000 properties. Tier1CHP is dependent on government funding and has limited scope to increase its housing portfolio without these funds.

As such, Tier1CHP's case offers a helpful set of tensions through which to study modern slavery. On the one hand, the organisation faces pressure from the state government to develop at least 150 new properties in the next 2–5 years. The accelerated timeline of this development exacerbates the modern slavery risks already inherent in the building and construction industry. One response to these pressures might be to downplay modern slavery risks, and in fact, the organisation is not currently required to report under the MSA. However, the organisation's existence and social licence to operate requires it to provide, and demonstrate, social good. Thus, mitigating modern slavery and upholding ethical standards in housing development could be viewed as an organisational priority in line with the organisation's vision and mission. Nevertheless, considering the internal tensions noted above, this should not be taken as a given.

### 3.2. Intervention design

We drew on expectancy theory (Vroom, 1964) and incorporated the constructs of expectancy, instrumentality, and valence to inform an intervention to answer our central research question. In IVR research, theory is used at both an emic and etic level (Dumay & Baard, 2017). In the first phase of the research, expectancy theory provided a lens through which the researcher engaged in inside (emic) tasks (summarised in Table 1). This included actions within Tier1CHP to identify whether modern slavery risks were addressed, such as reviewing policies and procedures and facilitating staff meetings. In the second phase, the researcher undertook actions to help mitigate Tier1CHP's identified modern slavery risks, including documenting particular risks and engaging with key staff to agree upon and implement recommendations. Throughout the intervention, expectancy theory was also used by all three authors from an outside (etic) theoretical perspective. The research team cycled between the results of the emic intervention and prior research related to modern slavery to develop deeper theoretical insights pertaining to the research question. Critical questions emerged to identify novel insights related to how the findings were similar to findings and themes cited in the literature.

From a theoretical perspective, the interventions were implemented to assess whether increasing the employees' commitment to eliminating modern slavery was predicated on the notion that modern slavery was expected to occur. This premise was informed by prior research showing that expectancy is critical to understanding employee motivations and actions (Latham, 2012; Steel & König, 2006). Our interventions were also designed to empower employees to report and take remedial action where modern slavery risks were present (i.e., instrumentality). Consistent with Vroom (1964), we anticipated that, if both expectancy and instrumentality were present, employee motivation would translate into action (Estes & Polnick, 2012). Additionally, we drew on the concept of valence to understand underlying employee motivations. For example, we theorised that the staff within Tier1CHP would be compelled to address modern slavery based on the intrinsic reward of achieving a social good, which aligns with the organisation's vision and mission. Overall, we used expectancy theory as a lens for understanding the findings of our intervention, answering our central research question, and pinpointing avenues for future research.

### 3.3. Data collection and analysis

This research project was undertaken from December 2018 to December 2020. Acting per University ethics board approval, the researcher reviewed the organisational documents and met with Tier1CHP staff to understand existing organisational controls. There were five critical participants in the research: the CEO, the General Manager (GM), the Asset Manager, the Procurement Manager, and the Policy and Project Officer.

Consistent with IVR, observing and interacting with these five participants in person and via email throughout the study was commonplace and culminated in a rich source of data spanning 24 months of participant observations (Jonsson & Lukka, 2006, 2007; Suomala, Yrjänäinen, & Lukka, 2014). We reduced the subjectivity of this method of collecting data by triangulating participant observations with document analysis. This involved 27 organisational documents listed in Appendix 1, along with industry guides about the management of modern slavery risks listed in Appendix 2, and the literature. The data were stored in NVivo12 and used to help develop a detailed description of the intervention's outcomes.

<sup>3</sup> In Australia, social housing providers are referred to as CHPs.

**Table 1**  
Key activities within the IVR.

Emic/ Etic	Phase
Emic	<ol style="list-style-type: none"> <li>Actions to identify risks: <ol style="list-style-type: none"> <li>Reviewing policies and procedures within Tier1CHP to identify whether modern slavery risks are addressed.</li> <li>Reviewing other Tier1CHP documents, such as the website, strategic plan, and culture/branding surveys to identify if Tier1CHP had an organisational culture that would support measures to mitigate identified modern slavery risks.</li> <li>Facilitating staff meetings with Tier1CHP to understand staff perceptions regarding modern slavery risks and Tier1CHP's approach to developing/modifying organisational policies and procedures.</li> </ol> </li> <li>Actions to help mitigate the risks: <ol style="list-style-type: none"> <li>Documenting modern slavery risks to Tier1CHP (based on 1a).</li> <li>Approaching the CEO to gain support for the project.</li> <li>Meetings with the GM, Housing Services and other key staff to plan the project.</li> <li>Researching and analysing international best practices in relation to modern slavery in the social housing sector.</li> <li>Following 1b, identifying opportunities for improvement in Tier1CHP's policies and procedures to mitigate the risks of modern slavery.</li> <li>Developing an appropriate response to help Tier1CHP avoid and detect modern slavery in their building and construction supply chains.</li> <li>Discussing the proposed measures with the GM.</li> <li>Developing an implementation plan for Tier1CHP.</li> </ol> </li> </ol>
Etic	<ol style="list-style-type: none"> <li>Design of the IVR, informed by expectancy theory.</li> <li>Cycling between the results of the emic intervention and expectancy theory, management controls, and the modern slavery literature to develop deeper insights into the research question. Critical questions at this stage related to considering how the findings of the case were similar to findings/themes that have been explained in the literature and whether the findings support or conflict with the existing research, along with identifying novel insights and alignment with the current policies.</li> <li>Analysing and documenting the key findings</li> <li>Developing the key contributions of the research into management controls and the modern slavery literature.</li> </ol>

To counteract the risks of embedding a researcher in the organisation, the above steps also helped the authors to ensure that the IVR design was robust. Specifically, the systematic approach to data collection and analysis ensured that the researcher did not slip into adopting the participants' points of view (which impacts theorising and replicability). Also, the second and third authors remained independent from Tier1CHP.

#### 4. Findings

As an IVR team, the researcher and senior management assisted Tier1CHP in developing cultural, personnel, action, and results controls. The following section outlines the controls that were in place before the IVR and how the intervention results relate to both the theoretical framework and the four objects of control, but it is worth noting that the process of developing controls was not linear. Thus, the insights presented reflect an etic interpretation of the key events and interactions that occurred throughout the research project. These address the 'what' and 'how' elements of reducing modern slavery risks and 'why' specific management controls contributed to an improved response.

##### 4.1. Controls in place before the IVR

As summarised in [Table 2](#), before the IVR, the organisation had several controls that helped to mitigate modern slavery risks. These

**Table 2**  
Controls before and as a result of the IVR.

Controls	Before the IVR (as of Jan 2019)	Additional controls after the IVR (as of Dec 2020)
Cultural	Complementary vision and mission; a code of conduct	Organisational norms that empower employee action to mitigate modern slavery risks
Personnel	Recruitment processes that help employees feel empowered to act to achieve the organisation's vision and mission	Training and necessary resources
Action	Whistleblower Policy, Fair Treatment and Appropriate Behaviour at Work Policy, Grievance Policy, Leave Policy, Volunteer Staff Policy, and Work-Life Balance Policy	Enhanced Procurement Policy, modern slavery indicator checklists, modern slavery reporting process
Results	Organisational risk register and associated reports, including OHS reporting and auditing, as well as external audits and inspections of performance consistent with the Australian Service Excellence Quality Framework and National Regulatory System for Community Housing to ensure compliance with procurement practices	Contract performance reviews. Annual Modern Slavery Statements, including steps that the organisation has taken to ensure that modern slavery has not taken place in the organisation or supply chain

included cultural controls, a Code of Conduct, and action controls including a Whistleblower Policy, a Fair Treatment and Appropriate Behaviour at Work Policy, a Grievance Policy, a Leave Policy, a Volunteer Staff Policy, and a Work-Life Balance Policy. These documents were published and available for all staff on the organisation's intranet policy portal. Further personnel controls, in the form of staff induction protocols and training, were also in place. These were supported by results controls, including: the organisation's risk register and some associated reports; OHS reporting and auditing; and external audits and performance inspections to ensure procurement practices complied with the Australian Service Excellence Quality Framework and the National Regulatory System for Community Housing.

Examples of the alignment between these controls and the mitigation of modern slavery risks included an organisational commitment to conduct business in a way that reflected values of "Integrity, Respect, and Collaboration" (Code of Conduct Policy). These values were said to apply to "all employees (paid, agency staff and volunteer) and work placement students", as well as "partners and contractors" who were required under the policy to "acknowledge and observe the Code while performing work for or on behalf of Tier1CHP". The policy went on to state:

Our values underpin everything we do. At all times, we behave in a way that upholds these values both as individuals and as representatives of Tier1CHP. By operating in accordance with this Code, staff will maintain public trust and confidence in the integrity and professionalism of the services provided by them to the community and those Tier1CHP work with.

The sentiment of this policy was reflected in the other controls listed, such as the Volunteering Policy, which clarifies that all non-paid work is completed "of the volunteer's own free will and without coercion" (Clause 4.1.4) and its Grievance Policy, which includes, "when dealing with grievances Tier1CHP will ensure that staff members are treated with dignity and respect and that they are afforded procedural fairness and natural justice" (Clause 4.5).

Before the IVR, the organisation also sought the transparency required to mitigate modern slavery risks. As the Whistleblower Policy reflects:

Tier1CHP has a strong interest in knowing how its business is being conducted, and the people best placed to keep Tier1CHP properly informed are the people that work in and around the organisation. This allows Tier1CHP to encourage positive and efficient conduct that aligns with the organisation's values and enhances its reputation. It also allows Tier1CHP to identify and, where necessary, correct negative, unethical or undesirable conduct that has the potential to impact on Tier1CHP's operations and reputation.

Thus, through this and other document analysis, we found that Tier1CHP had already started to address its compliance with

**Table 3**  
Management controls developed through the IVR related to expectancy.

Risk	Control problem	Type of controls	Timing
Low internal awareness of modern slavery risks across the organisation	Lack of direction and motivation	<b>Cultural:</b> Increased organisational awareness and commitment achieved through training and education <b>Personnel:</b> Training, information exchanges, and presentation to the Board to build expectancy of the need for action by highlighting Tier1CHP's exposure to modern slavery risks and the opportunity to improve modern slavery practices <b>Action:</b> Development of a Modern Slavery Policy to build belief within the organisation and among key stakeholders that: a. modern slavery presents a pertinent risk; and b. Tier1CHP will take action to reduce modern slavery risks wherever possible <b>Results:</b> a. Development of modern slavery reporting process to increase expectancy of agency for Tier1CHP staff and contractors should they suspect modern slavery	Developed throughout the IVR and approved by the organisation in March 2021
Low awareness of modern slavery risks among key decision-makers	Personnel limitations	<b>Personnel:</b> Training and information for staff to understand, identify, and mitigate modern slavery risks to improve employees' beliefs about their role in mitigating modern slavery and ability to perform this task <b>Cultural:</b> Staff understand modern slavery risks and feel compelled and confident to reduce these risks within the organisation and supply chain	Developed throughout the IVR and delivered from June to Dec 2020
Low external awareness of, and commitment to, mitigating modern slavery risks	Lack of direction and motivation Personnel limitations	<b>Action:</b> Modifying existing procurement practices to require suppliers to stipulate how they manage and mitigate modern slavery risks, including anti-slavery wording in contracts and compliance reviews to increase contractors' beliefs about their role in mitigating modern slavery <b>Personnel:</b> Dissemination of Modern Slavery Policy to suppliers to increase contractors' beliefs about their role in mitigating modern slavery <b>Results:</b> Sharing information regarding Tier1CHP contractor compliance review process to build contractors' understanding of modern slavery mitigation requirements	Developed throughout the IVR and approved by the organisation in March 2021



modern slavery legislation. The action controls outlined included contractual requirements with suppliers to ensure they had: the proper capacity and experience; workplace health and safety awareness; health and safety practices; risk mitigation, such as insurance cover; and a track record of legal and regulatory compliance. The *Work Health and Safety Act 2012 (SA)* and *Work Health and Safety Regulations 2012* were noted in Tier1CHP's materials as relevant legislation, and compliance auditing processes were in place.

In addition, Tier1CHP sought to create normative pressure for staff and contractors to act in ways aligned with mitigating modern slavery. For example, the Code of Conduct stated:

Tier1CHP takes breaches of this Code of Conduct and other policies and procedures seriously. Staff who breach this Code of Conduct may face disciplinary action up to and potentially including termination of employment. Contractors and volunteers may also face disciplinary action, including termination or cessation of their engagement if they breach the Code. Serious breaches of this Code of Conduct may also be referred to the police if potential criminal conduct is involved.

This was evidence of cultural and personnel controls relating to these activities. There were examples of workplace grievances being raised and resolved in line with fair workplace practices and the organisation's Fair Treatment and Appropriate Behaviour at Work Policy, which required the organisation to provide an environment "free of discrimination, harassment, bullying or any unfair treatment". However, as will be outlined next, these controls were not enough in isolation to fully address the risks of modern slavery. Hence, Tier1CHP worked with the researcher to remedy this.

#### 4.2. *New management controls related to expectancy*

Throughout the intervention, information seeking, exchanges, and assessments proved to be a critical enabler of change, and, as such, Tier1CHP improved its modern slavery mitigation practices. To provide a baseline of expectancy within the organisation, the intervention began with an assessment. How did the organisation understand management control systems as they pertain to modern slavery? Part of this process involved comparing the organisation's management controls to best practice guides. The review process was iterative, with the researcher refining a final list of critical modern slavery risks against Tier1CHP's practices and management controls.

Through this assessment, the researcher found a lack of direction. There were also motivation control problems and personnel limitations. Prior to the IVR, Tier1CHP staff had a low awareness of modern slavery, resulting in a low motivation to act. Key personnel had low skills and not much knowledge of modern slavery risks to work with. However, as noted in Section 4.1, the organisation did appear to have some existing controls, which illustrated that staff might respond to increased management controls. In fact, this formed the basis of the researcher's request to undertake the IVR. The benefits were explained as reducing the risk that Tier1CHP would breach existing cultural controls and its social contract by explicitly or inadvertently supporting modern slavery.

The IVR team set out to achieve the goal of maintaining Tier1CHP's social contract by developing three new controls: (1) action controls, including a Modern Slavery Policy and reporting processes; (2) personnel controls in the form of training; and (3) action and results controls, including annual Modern Slavery Statements, modified procurement processes and associated performance reviews (see Table 3). Other cultural and personnel controls included a presentation by Tier1CHP staff to the Board to share information on how the organisation had improved modern slavery practices and discussions with external stakeholders, such as contractors.

Throughout this process, the researcher acted as an independent advisor, taking on the role of coach or mentor to empower key actors to make the changes required to address modern slavery risks. This approach increased the organisation's awareness of modern slavery risks. As the CEO reflected at the end of the intervention, "To be honest, I had not heard of modern slavery before this project. Now I know, and I am proud to say that we have improved processes".

#### 4.3. *New management controls related to instrumentality*

Prioritising activities formed a critical part of the organisation's response, with the procurement of building goods and services being the most pressing. While the organisation had existing action controls, including a Procurement Policy, a Procurement Schedule (which operationalised the Procurement Policy), and written supplier contracts, it transferred significant modern slavery risks to its contractors. A standard supplier contract included the following clause: "We outsource all repairs, maintenance and renewal work to qualified and experienced trade contractors. We rely on the expertise and performance of these contractors to meet our property management responsibilities as residential property landlord and Community Housing Provider". As summarised in Table 4, the organisation therefore faced control problems over a general lack of understanding of modern slavery risks across the building and construction industry.

Tier1CHP sought to improve management controls to reduce risks in this regard. This included the personnel control of developing and disseminating modern slavery training material and information to contractors to identify and mitigate modern slavery risks. Tier1CHP staff undertook two modern slavery training modules and shared this knowledge with its contractors. One of these training modules focused on explaining what modern slavery was and the specific risks for Tier1CHP's building and construction activities. The other showed how Tier1CHP could reduce modern slavery risks through (the newly implemented and improved) management

**Table 4**  
Management controls developed through the IVR related to instrumentality.

Risk	Control problem	Type of controls	Timing
Lack of expectancy and information related to organisational requirements	Personnel limitations	<u>Cultural</u> : New expectations that employee and contractor performance can involve the mitigation of modern slavery risks <u>Personnel</u> : Sharing of modern slavery training information with contractors to show how and why employees should seek to mitigate modern slavery risks <u>Action</u> : Empowering staff and contractors by developing modern slavery indicator checklists to support Tier1CHP staff identify modern slavery risks on-site <u>Results</u> : Tier1CHP contractor compliance review against modern slavery standards and the Code of Conduct	Developed throughout the IVR and approved in November 2020
Poor reporting procedures and practices	Personnel limitations	<u>Action</u> : Developing a new modern slavery reporting process and support networks <u>Results</u> : Tier1CHP contractor compliance review against modern slavery standards and the Code of Conduct	Developed throughout the IVR and approved in March 2021
Low external awareness of, and commitment to, mitigating modern slavery risks	Lack of direction and motivation	<u>Cultural</u> : Empowering those within the organisation to remedy control problems <u>Personnel</u> : Disseminating modern slavery training material to suppliers	Developed throughout the IVR and approved in March 2021
Lack of information to assess if suppliers have adequate controls in place to manage modern slavery risks	Personnel limitations	<u>Action</u> : Developing a “contracts modern slavery indicator checklist” to assess and monitor the performance of suppliers. Developing and disseminating an ethical supplier list that building contractors are encouraged to purchase from <u>Results</u> : Reporting modern slavery processes; a list of support services for victims; associated performance reviews	Developed throughout the IVR and applied from Aug 2020
Poor reporting and support related to victims of modern slavery	Personnel limitations		June 2020–December 2020

controls.

Tier1CHP also set out to improve agency. The organisation used cultural controls as enablers of change—controls like the organisation’s vision and mission and culture of autonomy. This was supported by statements from key actors during the IVR. For example, in a meeting with the researcher, the GM stated that:

We need to be doing more as an organisation in this space... this project aligns with where the organisation is going in terms of considering our impact on the broader community and society... I think that the Board will be very supportive of our approach.

Based on this, the GM and other staff sponsored improvements to the Procurement Policy and supporting schedule.

Before the IVR, the policy dictated to its suppliers that goods and services should be procured “ethically and transparently”—a principle explicitly prioritised over “[optimising] value for money”. However, beyond mentioning relevant work health and safety legislation, avoiding modern slavery was not mentioned, and what constituted ethical procurement was not clearly defined. Tier1CHP remedied this by expanding the policy to include several due diligence measures, as summarised in Table 4. These included contractor checklists and modern slavery indicator lists to assist Tier1CHP staff in identifying modern slavery on-site. It also included a new modern slavery reporting process and distributing modern slavery training material to suppliers. Contractor performance reviews, as a form of results control, also helped the organisation to reduce modern slavery risks.

Alongside these changes, the IVR team identified and prioritised which building practices (including materials acquisition) presented the most significant modern slavery risks to the organisation. Based on information from the [US Department of Labor \(2018\)](#) on which building goods have the highest risk of being produced by child or forced labour, we and Tier1CHP ultimately decided to improve bricks, gravel, granite, iron (steel), rubber, stone, and timber. The action controls involved Tier1CHP seeking to use ethical suppliers with lower modern slavery risks. The result was an Ethical Supplier List of 513 suppliers. Also, an instruction manual (developed through the IVR), which stated:

The Ethical Supplier List is a comprehensive database that intends to direct contractors in the construction industry towards suppliers with relevant certifications for addressing modern slavery and/or have a strong stance against modern slavery.

The companies listed all held certifications that assured modern slavery prevention practices. These certifications were issued by various bodies, including Global GreenTag, the Programme for the Endorsement of Forest Certification, the Forest Stewardship Council, Social Accountability International, and Building Research Establishment Global Ltd (BRE) (see [Appendix 3](#)). These

certifications covered social and environmental sustainability issues. Before the IVR, Tier1CHP had not sought such information. Further, Tier1CHP reported that its suppliers were often unaware of the credentials of the organisations that they purchased raw material from, with the GM suggesting that this was a knowledge gap across much of the building industry. Consequently, Tier1CHP partnered with a building association to share the list with its 45,000 members — the aim being to increase awareness of modern slavery risks and promote ethically-produced building supplies. Results against contractor sourcing strategies and compliance with Tier1CHP's Modern Slavery Policy and new procurement standards were to be monitored through a new modern slavery reporting process ([Appendix 4](#)) and existing contractor compliance audits.

Tier1CHP recognised that suppliers may not always purchase items from suppliers on the Ethical Supplier List and that the list was not definitive. For example, products not on the list could still be produced ethically. Further, supply limitations, especially in light of COVID-19 (which created product shortages and shipping delays), meant that it was not always feasible for contractors to purchase items from organisations listed. Where a supplier could not currently provide evidence of ethical workplace practices relevant to modern slavery, Tier1CHP required it to commit in writing to seek further information to ensure transparency, especially when the supplier was purchasing materials sourced from a country at an elevated risk of modern slavery.

Tier1CHP and the researcher also identified that Tier1CHP had to extend its support network to include the Australian Federal Police. This relationship was critical, as best practices dictate that organisations should not directly approach suppliers about suspected modern slavery practices but instead allow the authorities to collect the evidence required for prosecution. As this was a new domain of activity for Tier1CHP, the researcher contacted the Australian Federal Police to confirm the information needed to investigate a claim. Tier1CHP used this information to develop a proforma for Tier1CHP staff and contractors to collect information about suspected modern slavery practices. It was also deemed critical that suppliers thus identified not be cut off from Tier1CHP, as doing so would only shift the problem elsewhere in the supply chain. The Australian Federal Police relationship provided an additional level of control where modern slavery breaches were suspected.

As no organisation can ensure its operations are entirely free of modern slavery, Tier1CHP also compiled a list of support services to which it could refer victims of modern slavery if the practice was uncovered within its organisation and documented this in a new modern slavery reporting process.

#### 4.4. New management controls related to valence

Throughout the IVR, cultural and personnel controls provided a mandate for action, with new modern slavery management controls designed to strengthen existing practices. Before the IVR, the organisation faced personnel limitations. Staff within the organisation were not aware of modern slavery risks and so were not motivated to develop management controls. Through the IVR, the Tier1CHP created training modules on the consequences of modern slavery to address this limitation. Compliance with organisational expectations was monitored through results controls, including internal reporting against the risk register, audits, and performance inspections consistent with the Australian Service Excellence Quality Framework and National Regulatory System for Community Housing. Supporting action and results controls, including those listed in [Section 4.1](#), were not explicitly amended during the intervention. For example, modern slavery was not added as a strategic risk in the organisation's risk register, which stipulated high-level risks only, e.g., breach of organisational policies and procedures. Nor was the wording of existing policies altered during the IVR. Instead, supporting cultural and personnel controls addressed the control problems by creating an expectation that staff and key stakeholders would take action to identify and mitigate modern slavery risks. This allowed the organisation to reduce modern slavery risks in a low-cost fashion, creating normative pressures as opposed to more costly modern slavery auditing practices.

In addition, before the IVR, Tier1CHP had no transparent or publicly reported due diligence procedures related to modern slavery. It improved valence with contractors by developing new management controls, no longer assuming or relying on cultural controls within its suppliers to motivate action. Instead, it built results controls into the contracts as compliance requirements, drawing on extrinsic motivations and existing audit processes to compel action. It also amended action controls in its contracts stating that suppliers "must take reasonable steps to identify, assess and address risks of modern slavery practices in the operations and supply chains used in the provision of the Goods and/or Services".<sup>4</sup>

Consistent with best practice, Tier1CHP used cultural, personnel, and action controls to improve practices and did not exclude suppliers who could not produce information on actions taken to reduce modern slavery risks. Instead, the new contractor assessment checklist included the following guidance for Tier1CHP staff:

Was the supplier unwilling or unable to provide information on subcontractors or the source of products? If so, please continue to engage with the supplier to assess if they would be willing to engage in a further modern slavery risk assessment and note any actions taken below.

The logic of Tier1CHP's approach rested on the notion that it could work with suppliers to improve their practices, drawing on the new organisational controls (including the Ethical Supplier List).

Despite the recommendation of the researcher, Tier1CHP decided not to register its annual Modern Slavery Statements with the [Australian Border Force \(2021\)](#). Tier1CHP also decided not to publish information regarding its performance on mitigating modern

<sup>4</sup> This clause is consistent with advice offered by the [Australian Government \(2020a\)](#).

slavery risks on its website. Instead, Tier1CHP took a personal approach, building relationships with suppliers and other critical stakeholders, such as a building association that distributed the ethical supplier list to its members out of the public's eye. A Tier1CHP staff member explained the thinking behind this decision, stating during participant observations that:

We do not want this to turn into a PR thing. Most of our suppliers, and the building industry in general, are new to this issue; best to work directly with them rather than raise attention through external promotions.

## 5. Discussion

Our case study provides novel insight into how and why an Australian social housing provider reduced modern slavery risks through management controls. Specifically, while other scholars illustrate the effectiveness of management controls in other NGOs settings (Chenhall et al., 2017; Kraus et al., 2017), to our knowledge, we are the first to expand on how management controls can reduce modern slavery risks using the four objects of control by Merchant and Van der Stede (2017). While our findings are limited to the focal organisation of our study, they point to promising areas for future research and action to eliminate modern slavery.

We offer expanded theoretical insight regarding the adoption of controls for the management controls literature. The literature offers varying insights regarding how and when NGOs adopt management controls (see Kraus et al., 2017; Tucker & Parker, 2015). This creates the need for other phenomenon-driven inquiries to advance our understanding of how management controls can be designed to mitigate emerging social risks such as modern slavery (Christ et al., 2020). Indeed, given the disparate findings within the research as to whether and how NGOs integrate management controls into daily operations (Tucker & Parker, 2015), we could not blindly adopt any or all the objects of control. Our findings thus offer new evidence that extends management control research in two ways.

First, we observed that Tier1CHP's strategic plan for implementing management controls was sufficiently flexible to accommodate most emerging risks that might threaten its social purpose. This insight is interesting as Tucker and Parker (2013) find more rigid controls in other NGOs, concluding that formal planning processes often constrain action within NGOs. For instance, Tucker and Parker (2013, p. 248) argue that few NGOs create an environment conducive to "emergent strategies" that respond to pressing issues. In our case, the organisation's strategic plan and guiding mission acted as a normative compass rather than a descriptive roadmap. This result is pertinent, given prior work by scholars such as Tucker and Parker (2015), which illustrates that NGOs often struggle to implement management controls beyond financial management. Chenhall et al. (2017) and Daff and Parker (2021) highlight that this is often due to conflicting value systems.

Second, we show that cultural controls were insufficient in isolation. Indeed, mitigating modern slavery risks required complementary personnel and action controls. This insight extends the work of Akroyd et al. (2019), who find preliminary support for this in a for-profit setting. Akroyd et al. (2019) call for more research in other settings, and our study shows that organisations cannot ignore the challenge of culture and tone set by leadership. However, consistent with Chenhall et al. (2017) and Akroyd and Kober (2020), we also find that the interplay of values within the organisation through these controls is also critical. This insight deepens the findings of Tucker and Parker (2013, p. 250), who report the cultural control of "management by walking around" to show complementary controls that inform organisational performance.

Future work can advance these insights to explore organic and emergent controls (Chenhall, Hall, & Smith, 2010; Tucker & Parker, 2013). This research would be well suited to longitudinal studies that can examine changes that unfold over time. For example, studies could extend our IVR to offer new knowledge regarding formal and informal controls in the spirit of the work conducted by Pan Fagerlin and Löfvstål (2020). This work could also examine how the social connections between Tier1CHP, suppliers, and other stakeholders, such as the building association developed in this case study, influenced management controls across the supply chain, thus adding to the insight regarding social capital and management controls offered by Chenhall et al. (2010).

Our findings are also salient for the social housing literature. Outside the domain of hybrid social housing providers, scholars such as Tucker and Parker (2013, p. 252) argue that the culture within NGOs is "quite distinct from the commercial sector". NGOs hold different cultural values, notably the maintenance of social welfare, which has a "direct bearing on the MCS-strategy relationship". Indeed, Mullins (2006) and others (Power & Bergan, 2019; Susanto, Nuraeny, & Widyarta, 2020) show the need for a deeper understanding of the culture and its associated consequences within the social housing sector. While small in scale, our case study shows a continued commitment to social goals despite fiscal constraints. However, NGOs in the social housing market cannot be considered homogenous (Hegedus et al., 2013). Further studies are needed, for example, exploring how the mitigation of modern slavery risks is approached in alternative social housing settings such as Spain, where providers are largely for-profit (OECD, 2022; Ouasbaa & Marsal, 2021).

Our IVR is informed by expectancy theory and offers further conceptual insights. While inherent to our case study, our findings suggest that the constructs of expectancy, instrumentality, and valence are relevant to understanding how managers and employees perceive and enact modern slavery risks and associated management controls. For example, the researcher observed the extension of cultural and personnel controls, with Tier1CHP seeking to share information about reducing modern slavery risks with its key suppliers and a building association. For expectancy theory scholars, this finding illuminates the process by which expectancy, instrumentality, and valence increased across an organisational field as opposed to just in a single organisation (as most expectancy work has focused

**Table 5**  
Management controls developed through the IVR related to valence.

Risk	Control problem	Type of controls	Response & Timing
Modern slavery practices not detected	Personnel limitations	<p><u>Cultural</u>: Perceived instinctual reward of protecting vulnerable people</p> <p><u>Personnel</u>: Training and information on the consequences of modern slavery and breaches of Tier1CHP's management control system shared among staff and contractors</p> <p><u>Results</u>: Internal reporting against the risk register. Audits and inspections of performance consistent with the Australian Service Excellence Quality Framework and National Regulatory System for Community Housing to ensure compliance with procurement practices</p>	Tier1CHP agreed and developed and implemented controls from June 2020 to December 2020. Tier1CHP also deemed that additional modern slavery audits and inspections deemed unnecessary given the size and scale of the organisation
Low public accountability for performance	Personnel limitations	<p><u>Action</u>: Improved procurement policies and practices to link contractor performance assessments to the management of modern slavery risks</p> <p><u>Results</u>: Contract performance reviews. Annual statement, including steps that the organisation has taken to ensure that modern slavery has not taken place in the organisation or supply chain</p>	Action controls implemented. As of November 2021, the organisation sought to implement other agreed-upon controls before deciding whether to implement this measure

on—see, for example, [Estes & Polnick, 2012](#), [Latham, 2012](#) and [Steel & König, 2006](#)).

Expectancy theory also sheds light on factors that inhibited action, such as information asymmetry, which may hinder an organisation's action and rewards controls. For instance, in our case study, action controls (such as organisational policies and procedures) were supported by a solid commitment to the social good, articulated through the organisation's vision and mission (cultural controls). However, a lack of awareness about modern slavery meant new action controls were needed, along with a review process to ensure compliance. Further, the results controls implemented were limited to contractor performance reviews, internal risk assessments, and existing quality assurance auditing processes. Hence, while valence was necessary (e.g., the expectation that improving management controls regarding modern slavery would achieve a social good), it was not sufficient in isolation. Instead, the three constructs of expectancy theory (expectancy, instrumentality, and valence) emerged as mutually reinforcing during the IVR.

Our results also have practical insights. First, we find that cultural controls play a significant and low-cost role in mitigating modern slavery risks. Through the IVR, Tier1CHP staff improved practices based on the expectancy of modern slavery; they reduced organisational risks because they were pertinent to the vision and mission. The existing cultural controls of the organisation's vision and mission led to strengthening management controls to avoid modern slavery, which saw staff go above and beyond role expectations. These cultural controls, in turn, led to other controls and created an environment where shared norms, rather than costly auditing practices, reduced modern slavery risks. This finding is pertinent as prior work shows that the efforts of many organisations across the world are wanting ([Christ & Burritt, 2021b](#); [Crane, LeBaron, Allain, & Behbahani, 2019](#)), and organisations are seeking out effective, low-cost ways to achieve environmental, social and governance goals like reducing modern slavery ([Clementino & Perkins, 2021](#)).

Concerning this finding, we draw on the concepts of expectancy, instrumentality, and valence to show how reducing modern slavery risks required cultural controls to complement personnel, action, and results controls. This included building an expectation within the organisation that all staff, including those on construction sites, need to be aware of modern slavery and feel empowered to report suspected incidents. For the building and construction industry, this finding highlights the importance of all eyes being 'open' to what modern slavery looks like and fostering a culture of instrumentality in which people feel empowered to act to mitigate and remediate modern slavery risks.

The cultural controls also illustrate how the focal organisation seeks to reduce its risk by engaging with its networks. This finding points to promising new areas where the role of peer associations and other networks could be explored — particularly for small and medium businesses, which [Coyte, Guthrie, and Ricceri \(2012\)](#) find also struggle to implement adequate management controls. In this case study, the organisation focused on providing peer associations and suppliers with information to increase their awareness of the risks. They also offered them reward-based compliance incentives, such as the security of future contracts, for improvements in this regard. However, our findings also show that even with action controls, such as the Ethical Supplier List, transparency across the supply chain is still low. Thus, future research could consider how certification standards can be improved to assure the appropriate management of modern slavery risks.

## 6. Conclusion and limitations

This study provides new insights into how management controls can reduce modern slavery risks in the context of an Australian social housing NGO. Through an in-depth case study, we show cultural controls before the organisation embarked on improving practices to mitigate modern slavery risks and highlight how these smoothed the way for staff to accept other organisational controls. We illustrate how a culture in which employees felt a strong attachment to the organisation's vision, including an aspiration to protect vulnerable people enabled positive change. We show how, through management controls, ignorance turned to action. However, the case study also reveals that cultural controls were insufficient in isolation; the organisation had to invest in complementary personnel, action, and results controls as well. Further, through the constructs of expectancy, instrumentality, and valence, we show how the organisation mitigated risk without relying on additional modern slavery audits, which can be costly and challenging to implement.

There are, however, limitations to our study. First, our contribution is limited to the context studied (Vaivio, 2008). There are several types of NGOs (Yasmin & Ghafran, 2019) as well as other organisations that warrant further examination. Specifically, more research in the for-profit sector would be helpful, including empirical studies into organisations that meet legislative thresholds to report and act on modern slavery risks in contrast to other organisations (including SMEs) who do not. Another limitation of this study is that a researcher was embedded in the case study organisation. While we tried to eradicate researcher bias by including two outside academic advisors, future research could also use interviews with participants (including the researcher) to further triangulate our findings. A final limitation to consider is that the study was limited in duration. Future research could involve a longitudinal study to gain insight into the long-term implications of a modern slavery intervention, including ongoing benefits and any unintended consequences. Research in this vein could also examine cases where expectancy, instrumentality, and valence do not align—for example, an organisation may be aware of modern slavery but does not act due to instrumentality and valence constraints.

Table 1 depicts activities completed by the researcher.

Table 2 depicts controls that were in place prior to the IVR, as well as additional controls introduced during the research.

Table 3 depicts control problems and new controls introduced during the IVR related to employee perceptions regarding their role and ability to perform tasks to reduce modern slavery risks.

Table 4 depicts control problems and new controls introduced during the IVR related to employee and contractor perceptions regarding whether actions to reduce modern slavery risks would result in a favourable outcome.

Table 5 depicts control problems and new controls introduced during the IVR related to employee and contractor perceptions regarding the perceived reward of reducing modern slavery risks.

Fig. 1 depicts how the central constructs of expectancy theory-informed data analysis and interpretation of research results related to control problems and objects of control.

## Acknowledgment

The authors wish to thank the special guest editors, managing editors, and anonymous reviewers for their helpful feedback through the revision process.

## Appendix 1. Documents consulted in the IVR

Documents (DOC)	Date
DOC1: Website	25/02/2019
DOC2: Strategic plan	Approved 2017
DOC3: Code of Conduct	03/03/2019
DOC4: Fair Treatment and Appropriate Behaviour at Work Procedure	11/11/2018
DOC5: Grievance Leave Policy	07/11/2018
DOC6: Volunteer Staff Policy and Procedures	09/12/2018
DOC7: Work-Life Balance Policy	23/04/2019
DOC8: Complaints Management Policy	23/04/2019
DOC9: Staff consultative committee terms of reference	01/03/2019
DOC10: Procurement Policy	23/04/2019
DOC11: Procurement Schedule	23/04/2019
DOC12: International Standard Classification of Occupations	Approved 2010
DOC13: Supply chain map for asset maintenance and new constructions	31/05/2019
DOC14: Supply chain map for new constructions	31/05/2019
DOC15: General Manager, Housing Services speech notes for planning day	24/05/2019
DOCS16-27: 12 email exchanges between the researcher and Tier1CHP staff, including the General Manager, Asset Manager, Procurement Manager, and Policy and Project Officer	Various dates during 2019–2020



## Appendix 2. Best practice guides consulted during the IVR

Source	Relevance to the case study
Anti-Slavery International, 2020	Overview of bonded labour. Information used to inform staff training material and information sheets.
Australian Council of Superannuation Investors, 2019; Australian Government Department of Home Affairs (2018); Marks & Spencers (2018); Skrivankova (2017); Sedex (2017)	Summary of modern slavery risks, rights and responsibilities. Information used to inform the Modern Slavery Statements, staff training, and information materials.
Australian Red Cross (2021)	Modern slavery resources pertinent to human trafficking and forced labour.
Co-operatives (2016)	Used for organisational training and reporting process.
Crates (2018); WerdmullerVon Elgg (2017)	Modern slavery audit checklists. Used to inform a modern slavery risks assessment for the focal organisation.
Gangmasters & Labour Abuse Authority (2017); Hope for Justice. (2020); International Labour Organization (2012); Stop the Traffik (2020)	Report and case studies of modern slavery risks and controls pertinent to the building and construction industry. Used to inform risk assessment and reporting processes.
Carlsson-Sweeny, Griffiths, and McIlwraith (2019); Ethical Trading Initiative (2018); KMPG (2020a)	Modern slavery indicators. Used to inform staff training material, including a fact sheet titled, "Indicators of Modern Slavery for On-Site Employees". Other resources consulted as background sources for contextual information. These sources targeted private sector companies and were thus not central sources.

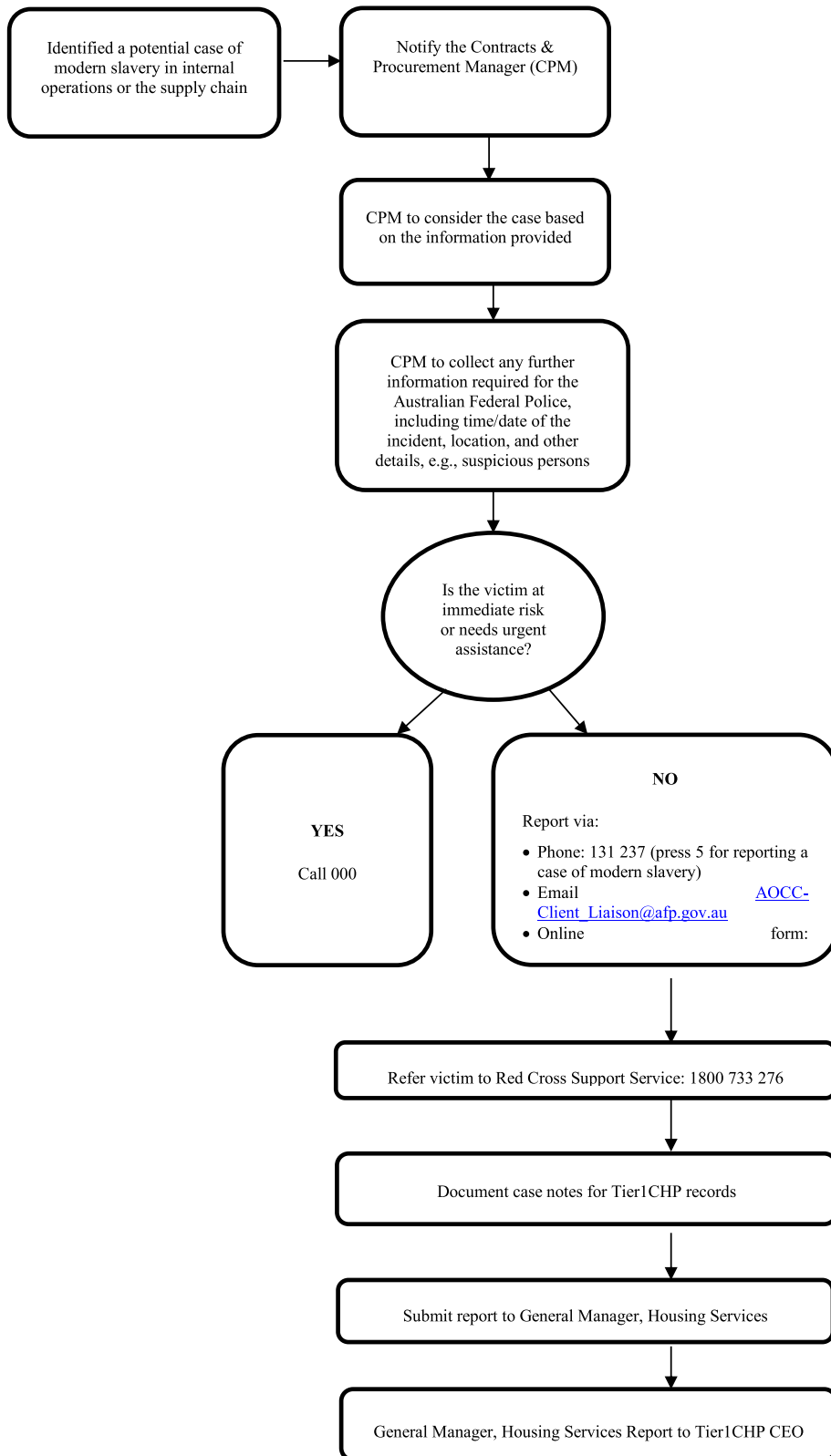
As helpfully pointed out by an anonymous reviewer, additional best-practice modern slavery guides are now available. These include (but are not limited to) those published by Stronger Together on the webpage: <https://www.stronger2gether.org>. Also see <https://www.frdm.co/how-it-works> and <https://modernslaveryregister.gov.au/resources/>.

## Appendix 3. Sources of data for the Ethical Supplier List

Issuing organisation	Certification scheme/standard	Supplier locations
Global GreenTag	Global GreenTag Standard v3.2 Global GreenTag Standard v4.0	Australia, New Zealand, Belgium, China, Germany Republic of Korea, United Kingdom
Programme for the Endorsement of Forest Certification (PEFC)	PEFC-ST-2002:2013 AS 4707:2014	Australia, New Zealand
Forest Stewardship Council	FSC-STD-40-003 V2-1 FSC-STD-40-004 V3-0 FSC-STD-40-004 V2-1 FSC-STD-40-005 V3-1	Australia
Social Accountability International (SAI)	SA8000:2014	Albania, China, India, Italy, Kosovo, Mexico, Poland, Taiwan, Vietnam
Building Research Establishment Global Ltd (BRE)	BES6001: The Framework Standard for Responsible Sourcing	Austria, Belarus, Belgium, Czech Republic, Finland, France, Germany, Hungary, India, Ireland, Luxembourg, Netherlands, Oman, Poland, Portugal, Qatar, Romania, Spain, Turkey, United Arab Emirates, United Kingdom, Ukraine

Note: The pre-2015 versions of BES6001 did not include a specific mention of modern slavery. A modern slavery clause was introduced after the 2015 MSA came into force. BES6002 also post-2015 to assist organisations in embedding modern slavery prevention practices, particularly around labour/recruitment, but notably taking a 'continuous improvement' approach rather than being instrumental.

## Appendix 4. Tier1CHP Modern Slavery Reporting Process



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