

# Measuring Compliance Maturity and Organizational Integrity: A Conceptual Framework for an Integrated Governance and Ethics Model

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**Abstract:** This paper examines the evolution and current limitations of compliance maturity models and develops the conceptual foundations of an integrated approach—the Compliance Governance Maturity Model (CGMM). The study is based on a comprehensive literature review covering the period 2018–2025, focusing on governance-, ethics-, and compliance-oriented models as well as emerging integration approaches (Antonsen & Madsen, 2021; Zammit et al., 2021; Makowicz, 2023). The findings indicate that many existing models primarily emphasize regulatory compliance and control mechanisms, while giving limited attention to critical dimensions such as leadership commitment, ethical culture, and organizational integrity. In response, the paper proposes an integrated conceptual framework that reinterprets compliance maturity through the systematic incorporation of governance and ethical dimensions. The Compliance Governance Maturity Model (CGMM) is introduced not as a finalized empirical model, but as a conceptual pre-study aimed at establishing a theoretical foundation for measuring organizational integrity. The full model development and empirical validation will be conducted in a subsequent phase of doctoral research.

**Keywords:** Compliance maturity, governance, business ethics, organizational integrity, maturity models, compliance management, GRC, organizational culture

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## INTRODUCTION

Over the past decade, the operational environment of corporations and public institutions has undergone profound transformation, driven by digitalization, increasing regulatory complexity, and growing demands for accountability. As regulatory pressure, reputational risks, and societal expectations—particularly regarding ethical conduct—continue to intensify, compliance can no longer be understood merely as a legal requirement. Instead, it has become a fundamental component of governance and organizational integrity.

There is a clear shift from traditional rule-based approaches toward value-based compliance, which emphasizes the integration of organizational culture, leadership responsibility, and ethical awareness (Makowicz, 2023). Previous research also highlights that value-based compliance and integrity-centered approaches are essential for effective organizational performance (Herman, 2025).

This transformation is reinforced by international standards and regulatory frameworks, including ISO 37301:2021 Compliance Management Systems, the OECD Integrity Framework, and the EU Whistleblower Directive, all of which promote transparent, accountable, and ethical organizational behavior. Recent integration-oriented approaches further suggest that treating governance, risk management, compliance, and sustainability as separate domains is increasingly untenable, as organizational risks and expectations are inherently interconnected (Syamsuri, 2025). Within the OECD framework, integrity is understood as value-based conduct serving the public interest (OECD, 2017). Compliance maturity models have emerged as a response to these challenges, aiming to assess and develop the maturity of organizational compliance systems. Antonsen and Madsen (2021) demonstrate that organizations at lower maturity levels tend to adopt reactive, rule-based approaches centered on control mechanisms, whereas higher maturity levels are characterized by integrated and strategic compliance functions.

The novelty of this study lies in its attempt to conceptualize compliance maturity not only through control- and rule-based dimensions, but as a multidimensional construct that incorporates organizational integrity as a measurable component. Accordingly, the purpose of this paper is to review the development of compliance maturity models, identify their key limitations, and provide a conceptual foundation for a new integrated approach—the Compliance Governance Maturity Model (CGMM).

The CGMM presented here is not a finalized model, but an analytical and conceptual framework that outlines the direction of future doctoral research. It proposes the possibility of a measurable, value-based integrity system in which compliance, governance, and ethics are integrated within a unified conceptual structure.

## THEORETICAL AND CONCEPTUAL BACKGROUND

The concept of compliance maturity has become a central element of integrated corporate governance and ethical organizational management. Maturity models originally emerged from organizational capability maturity approaches, where development is understood in terms of process standardization, repeatability, and integration. This logic has been extended to the compliance domain, incorporating compliance management, governance, and risk management systems (Oliva, 2016; Rehman & Hashim, 2020).

Within this context, maturity models describe a gradual evolution of organizational capabilities, whereby compliance functions develop from initial rule-based operations toward integrated and strategic roles (Antonsen & Madsen, 2021).

Early compliance maturity models focused primarily on normative compliance—that is, adherence to legal and internal regulatory requirements. These approaches emphasized control mechanisms, audits, and formal policies, while organizational culture and ethical dimensions received less attention. However, post-2018 literature indicates a clear shift toward value-based and culture-oriented compliance, where ethical culture and integrity are seen as key determinants of organizational effectiveness (Makowicz, 2023).

In parallel, the concept of organizational integrity has gained prominence. According to the OECD (2017), integrity refers to the consistent application of shared ethical values, principles, and norms, ensuring that public interest prevails over private interests. This perspective conceptualizes integrity not merely as a normative state, but as a pattern of behavior embedded in organizational decision-making processes.

Recent research further refines this view by interpreting integrity as the combined outcome of organizational culture, leadership behavior, and institutional structures (Herman, 2025). Empirical findings consistently suggest that ethical culture and leadership example have a direct impact on the effectiveness of compliance systems.

The evolution of the governance–risk–compliance (GRC) approach reflects a similar trajectory. Zammit et al. (2021) emphasize that GRC maturity is closely linked to strategic alignment within organizations, and that effective performance depends on the integrated management of governance, risk, and compliance functions. While originally focused on coordination and risk control, recent studies show that GRC maturity is increasingly associated with ethical conduct and organizational trust (Ayurini & Wijayati, 2025).

Consequently, compliance is no longer merely a control function, but a key driver of organizational value creation and reputation. Moreover, emerging frameworks indicate that GRC approaches are expanding to include sustainability and ESG dimensions, particularly in contexts where resilience, transparency, and stakeholder trust are strategic priorities (Syamsuri, 2025).

Digital transformation has further reinforced these developments. Data-driven compliance systems, automated controls, and AI-based risk analysis have introduced new dimensions to the measurement of compliance maturity (Hasan & Faruq, 2025). However, technological solutions alone do not guarantee ethical behavior, highlighting that compliance maturity cannot be reduced to technological or regulatory sophistication.

Behavioral ethics and organizational learning theories provide additional insights. Haugh (2018) argues that organizational decision-making is often shaped not by rational rule-following, but by implicit norms and leadership patterns. This suggests that the effectiveness of compliance systems largely depends on the extent to which they are embedded in organizational culture.

Overall, the literature indicates that compliance maturity is grounded in four interrelated dimensions:

- normative compliance (legal and internal requirements),
- governance and leadership accountability,
- ethical culture and organizational integrity,
- continuous improvement and organizational learning.

The integrated analysis of these dimensions enables compliance maturity to be understood not merely as formal compliance, but as a qualitative characteristic of organizational performance.

## REVIEW OF INTERNATIONAL COMPLIANCE MATURITY MODELS

In recent years, compliance maturity models have appeared across a wide range of academic and industry contexts, adopting different emphases and

conceptual orientations. Their shared objective is to make the development of compliance management systems interpretable—and, to some extent, measurable—through structured maturity levels. At the same time, considerable differences can be observed across these models with regard to the dimensions they prioritize and the role they assign to ethical and governance-related factors.

Based on the literature, compliance maturity models may be grouped into three main categories: (1) GRC-based integration models, (2) technology-oriented approaches, and (3) integrity- and ethics-centered models.

### Governance–Risk–Compliance (GRC)-Based Models

GRC-based models primarily seek to integrate organizational governance, risk management, and compliance functions. These approaches are generally grounded in the assumption that organizational performance and compliance maturity are closely interrelated.

Ayurini and Wijayati (2025) suggest, on the basis of an empirical case study, that higher levels of GRC maturity may contribute not only to more effective risk management but also to stronger ethical commitment and improved operational performance. A similar conclusion is reached by Alqahtani et al. (2025), who examine the effects of GRC integration in healthcare systems and show that the alignment of governance, risk, and compliance functions contributes to stronger data security and the protection of patient rights.

At the same time, these models remain strongly rooted in formal structures and control mechanisms. Ethical culture and organizational integrity often appear only implicitly, rather than as distinct and measurable dimensions. In the public sector in particular, the strategic alignment of GRC functions is essential, as it enables the coherent management of organizational goals, risks, and compliance requirements within a unified framework (Zammit et al., 2021).

### Technology-Based Compliance Models

As a result of digital transformation, compliance maturity models have increasingly incorporated technological dimensions. These approaches connect compliance assessment to data-driven systems, automated controls, and digital platforms. Recent studies suggest that integrating cybersecurity and data protection compliance models into GRC systems improves auditability and enhances transparency in decision-making. The technological support of integrated GRC systems is particularly important in connecting data management, reporting

processes, and control mechanisms; reducing data fragmentation and establishing a unified data source are essential preconditions for the credibility of sustainability and compliance reporting (Syamsuri, 2025).

The integration of IT governance and compliance is especially significant in digital and cloud-based environments, where it may strengthen data integrity and organizational security awareness. The main strength of these models lies in their measurability and scalability. Their main limitation, however, is that compliance maturity is often equated with technological sophistication. As a result, these approaches are less capable of capturing the complexity of ethical decision-making and organizational culture.

#### **Integrity- and Ethics-Centered Models**

Recent research increasingly emphasizes the integration of ethical governance and compliance. These models are based on the premise that formal compliance alone is insufficient to ensure organizational integrity.

Makowicz (2023) argues that the coordinated interpretation of compliance and integrity plays a key role in the development of sustainable governance systems, because ethical culture constitutes the foundation of value-based decision-making. Hungarian scholarship points in a similar direction. Herman (2025) shows that the relationship between value-based integrity and compliance culture is a decisive factor in the quality of organizational functioning, while also noting that such dimensions rarely appear as explicit measurement categories in current models.

#### **Concluding Observations**

The models reviewed above indicate that compliance maturity research is clearly moving toward greater integration, although different approaches continue to emphasize different dimensions.

GRC-based models are strong in structural coherence and governance integration; technology-oriented models reinforce measurability and data-driven operation; and ethics-oriented approaches highlight the importance of organizational culture and integrity.

At the same time, none of these approaches is capable, on its own, of fully capturing the complexity of compliance maturity. What remains missing is an integrated framework capable of addressing normative compliance, governance structures, and ethical culture within a single conceptual and measurement logic.

#### **Comparative Overview**

The differing emphases of compliance maturity models are illustrated in Figure 1, which highlights their primary focus areas, strengths, and limitations. The comparison further demonstrates that current models each capture important dimensions of compliance maturity, but no single approach yet offers an integrated framework capable of bringing these elements together within a unified measurement system.

#### **CRITICAL ANALYSIS AND IDENTIFIED GAPS**

The literature reviewed in this study suggests that, despite the development of compliance maturity models, the integrated treatment of the formal and informal dimensions of compliance remains a significant challenge. Several studies point to the possibility of a gap between rule-based compliance systems and actual organizational practice, particularly when the role of ethical culture and leadership behavior is taken into account (Haugh, 2018).

The central issue is that many models are not able to address the formal and informal dimensions of compliance in an integrated manner. This gap between rule-based compliance and actual organizational integrity is conceptualized in the present study as a **compliance–integrity gap**.

#### **Narrow Normative Focus**

Many compliance maturity approaches place primary emphasis on legal and regulatory compliance, as well as on formal control mechanisms. This focus is particularly evident at lower levels of maturity, where compliance tends to be reactive and rule-driven (Antonsen & Madsen, 2021). However, such approaches are less capable of capturing the role of organizational culture, ethical behavior, and leadership commitment.

#### **Limited Empirical Validation**

A substantial proportion of existing models are presented primarily as conceptual frameworks and have undergone only limited empirical testing. Antonsen and Madsen's (2021) model, for instance, is mainly concerned with offering a structured account of the development of the compliance function, which suggests that broad empirical validation of maturity models across sectors remains limited. The lack of large-scale, cross-sectoral, and cross-national studies constrains the generalizability of these models and complicates their practical application.

### **Sector Specificity and Limited Adaptability**

Many compliance maturity models are built around a specific industry or organizational setting, which may limit their broader applicability. Because sectors such as healthcare and the public sector differ significantly in their ethical, regulatory, and operational characteristics, the adaptation of such models requires further interpretation and contextualization (Alqahtani et al., 2025). This sector-specificity makes it more difficult to establish a general and comparable maturity framework.

### **The Lack of Integrated Governance and Integrity**

Although more recent approaches increasingly acknowledge the importance of ethical dimensions, integrity still rarely appears as a structured and measurable component equal in weight to compliance. Brass (2025) argues that advanced GRC systems function most effectively when governance, data governance, and ethical decision-making are integrated within a unified system. Syamsuri (2025) reaches a similar conclusion, identifying leadership commitment, ethical culture, and centralized data governance as critical success conditions of an integrated GRC–sustainability framework.

### **The Gap Between Organizational Culture and Actual Practice**

The literature consistently indicates that the existence of formal compliance structures does not in itself guarantee their effective operation. Organizational culture, leadership example, and everyday decision-making practices substantially shape the effectiveness of compliance systems (Haugh, 2018; Makowicz, 2023). This problem is especially pronounced in organizations where leadership behavior and ethical culture do not support formal compliance structures.

## **CONCEPTUAL FOUNDATIONS OF THE INTEGRATED COMPLIANCE GOVERNANCE MATURITY MODEL (CGMM)**

### **The Need for the Model and Its Scholarly Background**

The literature also makes clear that the strategic alignment of compliance, risk management, and governance functions is critical to organizational effectiveness (Zammit et al., 2021), yet such integration remains incomplete in practice. As a result, a gap frequently emerges between formal

compliance and actual organizational conduct—one of the main manifestations of the compliance–integrity gap identified in this study.

These shortcomings justify the need for an approach that treats compliance, governance, and ethical functioning not as separate elements, but as interconnected parts of a broader system.

The Compliance Governance Maturity Model (CGMM) proposed in this paper is not presented as a finalized model, but as an analytical and conceptual framework intended to reinterpret compliance maturity. It combines the core principles of classical maturity model theory (CMMI) with the normative foundations of ISO 37301:2021 and the OECD integrity framework, supplemented by insights from behavioral ethics and governance integration (Rehman & Hashim, 2020).

The novelty of the CGMM lies in its interpretation of compliance maturity not merely as the development of control mechanisms, but as a multidimensional construct in which organizational integrity becomes a measurable component.

### **The CGMM as a Conceptual Research Framework**

In its present form, the CGMM is not an empirically validated model, but a conceptual framework that structures the possible dimensions of compliance maturity. Its purpose is to:

- systematize the core dimensions of compliance maturity,
  - identify the points at which governance and ethical culture can be integrated, and
  - provide a foundation for future empirical inquiry.
- The model identifies six key dimensions that together describe the maturity of organizational compliance and integrity:

#### **1. Legal and Regulatory Compliance**

The existence and functioning of formal norms, policies, and audit mechanisms that form the basis of compliance systems.

#### **2. Governance and Leadership Accountability**

The transparency of decision-making, the clarity of accountability structures, and the role of leadership example in the operation of compliance systems.

#### **3. Ethical Infrastructure and Organizational Integrity**

The presence and functioning of codes of ethics, reporting mechanisms, and value-based organizational culture.

#### **4. Risk Management and Internal Control**

The identification, assessment, and management of compliance risks, together with the effectiveness of control systems.

#### **5. Training and Awareness**

The degree to which compliance and ethics training are embedded in the organization, as well as the overall level of organizational awareness.

#### **6. Monitoring and Continuous Improvement**

Systems of performance assessment, feedback mechanisms, and continuous improvement.

Taken together, these dimensions allow compliance maturity to be understood not merely as a level of formal compliance, but as a qualitative characteristic of organizational functioning. At the same time, the framework deliberately refrains from specifying a detailed indicator system, as its operationalization belongs to the next empirical stage of the research.

#### **Positioning the Model within Doctoral Research**

Within the present study, the CGMM is not introduced as a completed and empirically validated model, but as a conceptual pre-study that defines the direction of further research.

The model is particularly relevant in the Central and Eastern European (CEE) context, where the gap between formal compliance structures and actual organizational functioning is often more pronounced than in Western European settings (Herman, 2025).

The aim of the doctoral research is to further develop and empirically validate this conceptual framework. In this process:

1. measurement indicators associated with each dimension will be developed,
2. these will be tested on Hungarian, Romanian, and broader CEE samples, and
3. structural modelling (PLS-SEM) will be applied to examine the relationships among the dimensions.

This research may contribute to moving the study of compliance maturity beyond the narrow boundaries of formal compliance and toward the measurement of organizational integrity.

### **CONCLUSIONS AND FUTURE RESEARCH DIRECTIONS**

#### **The Current Status of the Research**

This study presents the theoretical pre-study of the integrated Compliance Governance Maturity Model (CGMM). Its purpose was not to develop a finalized model, but to identify the limitations of current compliance maturity approaches and to outline possible directions for their further development.

The review of the international literature confirms that the study of compliance maturity has entered a new phase. Formal compliance alone is insufficient for assessing organizational functioning, because rule-based systems often diverge from actual organizational practice. This divergence—the

compliance–integrity gap identified in this paper—justifies the need for integrated, value-based approaches.

#### **Theoretical and Practical Contribution**

The main contribution of this paper is to highlight the limitations of current compliance maturity models and to define, at a theoretical level, the direction of an integrated approach.

From a theoretical perspective, the study contributes to compliance and governance scholarship by interpreting compliance maturity not solely in terms of control mechanisms, but by incorporating the dimension of organizational integrity. From a practical perspective, it suggests that compliance systems can only be adequately understood if legal, ethical, and governance-related factors are analyzed together.

In this sense, the CGMM functions as a conceptual bridge between normative compliance and value-based organizational functioning, opening up the possibility of understanding compliance not merely as an obligation, but as a strategic resource.

#### **Directions for Future Research**

Future research should focus on the empirical examination and refinement of the CGMM framework. Three main directions emerge in this regard.

First, a pilot study should be conducted to test the dimensions of the model and to undertake preliminary validation of the measurement instruments. Second, structural modelling can be used to explore the relationships among the different dimensions. Third, an international comparative study (Hungary–Romania–Poland) may provide insight into regional differences in compliance culture and maturity.

These steps would make it possible for the conceptual framework to evolve into an empirically grounded and validated model.

#### **Closing Reflection: The CGMM as a Research Direction**

In this paper, the Compliance Governance Maturity Model (CGMM) is presented not as a final model, but as a theoretical framework that points toward a possible future direction in compliance research.

The central argument of the study is that compliance cannot be reduced to rule-following alone. Organizational integrity, leadership accountability, and ethical culture are all essential dimensions without which the functioning of compliance systems can only be partially understood.

This perspective points toward a new way of thinking—one in which compliance, governance,

and ethics are not treated as separate functions, but as interrelated components of a unified and measurable system of organizational integrity. In line with the OECD (2017) framework, the study is based on the assumption that organizational integrity refers not simply to the existence of rules, but to their effective implementation and their embeddedness in everyday organizational practice.

### Bibliographical Sketch

Zsuzsanna Herman holds a doctoral degree in law and has completed postgraduate studies in business administration and legal practice (LL.M., MBA). She serves as Compliance Director at the University of Debrecen, Hungary, where her work focuses on institutional compliance, governance frameworks, and organizational integrity. Her research interests include human resource management, compliance systems, and the legal dimensions of organizational ethics.

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**COMPARISON OF COMPLIANCE MATURITY MODELS**

Model Type	Primary Focus	Strengths	Limitations	Ethical Dimension
 GRC-Based Models	Governance, risk, and compliance integration	Structured operation, organizational control	Control-oriented approach	Implicit
 Technology-Based Models	Digitalization and data-driven compliance	High measurability, auditability	Technology-driven determinism	Limited
 Integrity-Based Models	Ethical culture and value-based conduct	Trust and organizational culture enhancement	Difficult to operationalize	Central

**Figure No. 1**  
Comparison of compliance maturity models  
*Source: author's own elaboration*