



Ethics Is More Than The Law

Edwin C. Thomas, M.Ed., MPA
Director, Governmental Research and Service
Institute for Public Service and Policy Research



1

Objectives

- ✓ To raise the level of dialogue about the nature of ethical obligations of public officials
- ✓ To identify strategies for creating more ethical public organizations
- ✓ To explore guidelines for making ethical decisions

2

Some Key Issues

- ✓ Ethical dilemma
- ✓ Situational v. absolute ethical standards
- ✓ The difference between ethics and the law
- ✓ Conflict of interest
- ✓ Appearance of impropriety
- ✓ The ethic of compromise
- ✓ Knowing where you draw the line
- ✓ Seeking balance between public responsibilities and your right to privacy
- ✓ Whistle blowing

3

All day long around here, we - the press vs. the government, one party or political faction vs. the other, one interested contender vs. the next - go around implying that the other fellow is lying, trimming, gouging, feathering his nest, murdering the innocent and otherwise violating everything that upright people hold dear. The effect of this constant play is that we lose the ability to recognize a genuine moral dereliction when we see one.

- Meg Greenfield

4

Trust in Government

ABC News Poll - May, 2006

Would you rate the level of ethics and honesty of members of Congress as excellent, good, not so good, or poor? (66% - "not so good" or "poor")

USA Today/Gallup Poll - April, 2006

Do you think corruption in Congress is a very serious problem, somewhat serious, not too serious, or not a serious problem at all? (83% "very serious" or "somewhat serious")

Pew Research Center - February, 2006

Do you think recent reports of lobbyists bribing members of Congress are isolated incidents of corruption, or do you think this kind of behavior is common in Congress? (81% "common")

CBS News/New York Times Poll - January, 2006

How many members of Congress do you think accept bribes or gifts that affect their votes: most, about half, some or hardly any? (27% "most"; 30% "about half"; 36% "some")

Diageo/Hotline Poll - January, 2006

Generally speaking, please tell me how many local elected officials such as mayor or city council you think are corrupt? Would you say almost all of them, many, only a few, or none? (9% "almost all"; 16% "many"; 61% only a few)

5

What is Integrity?

An uncompromising adherence to a code of moral, artistic, or other values: utter sincerity, honesty, and candor: avoidance of deception, expediency, artificiality, or shallowness of any kind.

- Webster's Third New International Dictionary

6

What is Ethics?

Ethics refers to standards of conduct, standards that indicate how one should behave based on moral duties and virtues, which themselves are derived from principles of right and wrong. As a practical matter, ethics is about how we meet the challenge of doing the right thing when that will cost more than we want to pay.

There are two aspects of ethics: The first involves the ability to discern right from wrong, good from evil, and propriety from impropriety. The second involves the commitment to do what is right, good, and proper. Ethics entails action.

Making Ethical Decisions, Josephson Institute of Ethics, www.josephsoninstitute.org

7

What is moral is what you feel good after.

- Ernest Hemingway

First secure and independent income, then practice virtue.

- Greek proverb

When you prevent me from doing anything I want to do, that is persecution; but when I prevent you from doing anything you want to do, that is law, order, and morals.

- George Bernard Shaw

Morality is the custom of one's country and the current feeling of one's peers. Cannibalism is moral in a cannibal country.

- Samuel Butler

The only thing necessary for the triumph of evil is for good men to do nothing.

- Edmund Bruce

If men were angels, no government would be necessary.

- James Madison

8

From the best of motives he begins to make compromises. He wishes to build his effectiveness. He seeks to accumulate credits that will be used at some future date in some unspecified way on some issue he doesn't know about yet. And then he begins to put his soul in danger. He begins to imagine that his...advancement is so important to the cause of good and right that the cause of good and right is served by his advancement in and of itself.

- Hendrick Hertzberg

9

A “morally good act” has three parts

- ▶ The act itself
- ▶ The subjective motive of the actor
- ▶ The situation or circumstances in which the act is done

- Thomas Aquinas

10

Egotism

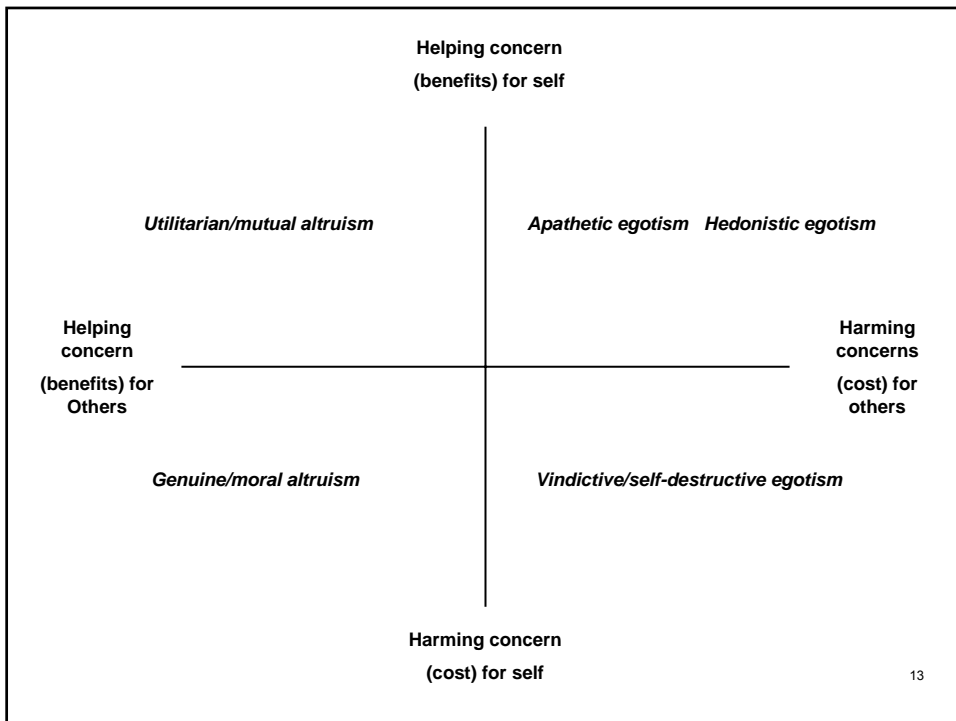
- ▶ Excessive use of the first person singular personal pronoun
- ▶ The practice of talking about oneself too much
- ▶ An exaggerated sense of self-importance
- ▶ Actions that benefit one's self at a cost to others

11

Altruism

- ▶ Intent to help others
- ▶ A willingness to sacrifice one's welfare for the sake of others
- ▶ Behavior intended to benefit others without the expectation of an external reward

12



Ethics and Organizational Culture

A survey of 750 human resource professionals asked whether they had observed workplace conduct that was in violation of the law or the organization's standards of ethical conduct.

- ✓ Lying to supervisors (45%)
- ✓ Employee alcohol or drug abuse (36%)
- ✓ Lying or falsifying records (36%)
- ✓ Conflicts of interest (34%)
- ✓ Stealing or theft (27%)
- ✓ Almost half of the HR professionals surveyed indicated that their organization had pressured them to compromise their own ethical standards in order to meet financial, scheduling, or other operational goals

Source: Society for Human Resource Management

What is Organizational Integrity?

Organizational behavior that is in accordance with the moral values and norms and the rules accepted by the organization's members and its stakeholders.

15

An Example

Business Integrity at AstraZeneca Pharmaceuticals LP:

At AstraZeneca, business integrity means doing right by our patients, healthcare community, shareholders, regulators, and employees. We recognize that having rules and policies in place is just one component of being a company that operates ethically and with integrity. Our culture is one in which employees are held accountable not only for what they accomplish, but how they get there.

16

An Example

Organizational Integrity at AstraZeneca:

The concept of compliance is not new to anyone in AstraZeneca. In our industry, compliance with laws, regulations and standards of conduct is so much a part of what we do every day, in each of our jobs, that we recognize compliance as a core value and key asset of our company.

But organizational integrity is not just about compliance; it's also about values.

We owe our reputation for excellence and integrity to our commitment to conducting business with the highest standards of integrity, trust and respect for the law and each other – these are the values on which our company operates.

17

An Example

Values-Based Culture at AstraZeneca:

We aspire to be the best in all areas of our business, and having a culture based on strong core values is essential to this goal. The core values that underpin all of our activities reflect our commitment to a responsible approach to business:

- ✓ Integrity and high ethical standards
- ✓ Respect for the individual and diversity
- ✓ Openness, honesty, trust and support for each other
- ✓ Leadership by example at all levels

Helping employees understand how these values translate into actions is a continuous effort. Through interactive programs and open dialogue forums, we aim to ensure that these high level values are translated into consistent and appropriate actions and behaviors throughout our US business.

18

The Hidden Costs of Unethical Behavior

- ✓ Harms sales
- ✓ Worsens risks from scandal
- ✓ Worsens employee fraud
- ✓ Worsens productivity
- ✓ Worsens performance of the highly skilled
- ✓ Worsens efficiency
- ✓ Worsens communications
- ✓ Worsens retention and recruiting
- ✓ Worsens employee absenteeism
- ✓ Worsens sabotaging behavior

Source: The Josephson Institute of Ethics (www.josephsoninstitute.org)

19

Sarbanes-Oxley Act and the Federal Sentencing Guidelines

1. Establish standards and procedures to prevent and detect criminal conduct
2. Governing authority shall be knowledgeable about the content and operation of the compliance and ethics program and shall exercise reasonable oversight. Overall responsibility to oversee compliance assigned to high-level personnel
3. Exercise due diligence to insure that substantial authority is not delegated to persons who have engaged in illegal or unethical conduct
4. Communicate standards and procedures; conduct ethics training
5. Monitoring, auditing and reporting systems are in place to detect unethical and criminal conduct
6. Appropriate disciplinary actions are taken to ensure compliance
7. Appropriate, consistent response is taken to violations to prevent further similar conduct

See "The Sarbanes-Oxley Act and Implications for Nonprofit Organizations" at BoardSource www.boardsource.org/clientfiles/Sarbanes-Oxley.pdf

20

The Ethics, Government Accountability, and Campaign Reform Act of 1991

The trust of the public is essential for government to function effectively. Public policy developed by elected officials affects every citizen of the State, and it must be based on honest and fair deliberations and decisions. This process must be free from all threats, favoritism, undue influence, and all forms of impropriety so that the confidence of the public is not eroded.

21

(25) “Public employee” means a person employed by the State, a county, a municipality, or a political subdivision thereof.

(26) “Public member” means an individual appointed to a noncompensated part-time position on a board, commission, or council. A public member does not lose this status by receiving reimbursement of expenses or a per diem payment for services.

(27) “Public official” means an elected or appointed official of the State, a county, a municipality, or a political subdivision thereof, including candidates for the office. “Public official” does not mean a member of the judiciary except that for the purposes of campaign practices, campaign disclosure, and disclosure of economic interests, a probate judge is considered a public official and must meet the requirements of this chapter.

22

Rules of Conduct - Prohibitions

- ▶ Use of public materials, personnel or equipment for personal use
- ▶ Use of public office for personal benefit
- ▶ Acceptance of anything of value to influence an official action

23

Rules of Conduct - Prohibitions

- ▶ Acceptance of an honorarium from a lobbyist
- ▶ Acceptance of anything of value from a speech in an official capacity (may be reimbursed for out-of-state speeches with prior approval of CEO)
- ▶ Acceptance of additional money for public duties
- ▶ Disclosure of confidential information

SC Code Section 8-13-700

24

SC.GOV Online Services • Agency Listing Search ethics.sc.gov Go

SOUTH CAROLINA
State Ethics Commission

Quick Links: Contact Us Campaign Finance Reporting Forms

Home

State Ethics Commission
Director's Message

Welcome to the State Ethics Commission's web-site. As the state agency responsible for enforcement of the state's ethics laws, we hope that this web site will provide public officials and public employees with the necessary tools to ensure compliance with the rules of conduct and financial, campaign, and lobbying disclosure, as well as the public and the media with the necessary information to be adequately informed.

We have tried to make this web site as user friendly as possible. We update our site often and welcome your comments on how we can make the information more accessible and useful to you. If we can assist you further, please contact us using the link above, or call our office at 803/253-4192.

Sincerely,
Herbert R. Hayden, Jr.
Executive Director

Home
About Us
Advisory Opinions
Campaigns
Complaints
Lobbying
Statement Of Economic Interests
Rules Of Conduct
Related Links

Site Map | Reader Downloads
SC.GOV | Policies | Accessibility | Contact SC.GOV Copyright © 2006 State of South Carolina

25

SC.GOV Online Services • Agency Listing Search ethics.sc.gov Go

SOUTH CAROLINA
State Ethics Commission

Quick Links: Contact Us Campaign Finance Reporting Forms

Home

Home » About Us » Reports and Policies » Debtors List

Debtor's List

(Scroll down for debtor's list)

As a part of its mission to enforce the Ethics Reform Act and ensure compliance with the economic disclosure and campaign disclosure requirements of state law, the State Ethics Commission levies late filing penalties, and enforcement fines against violators. In that effort, the Commission has established the following list of public officials, public members, public employees, lobbyists, lobbyist's principals, candidates and committees who have failed to pay late filing penalties and enforcement fines owed to the citizens of South Carolina.

All the information provided on the list below is public information. In each case the Commission has levied a late filing penalty, issued a public order with an enforcement fine, and/or has filed a judgment with the Clerk of Court/Registrar of Deeds in the county of residence and/or other counties as allowed by law. Debt information may also be obtained directly from the Commission.

Commission personnel have sent letters, telephoned, and/or made personal contact regarding these debts. In addition, the Commission has referred the list of debtors to the S.C. Department of Revenue for collection through the Set Off Debt Program, and Governmental Enterprise Accounts Receivable Collections (GEAR) Program. The current amount of penalty due may differ from the judgment amount as a result of partial payments and/or accrual of additional penalty. Since the last update, some taxpayers may have resolved their debts listed below and may be in the process of being removed from this list.

Any person or entity appearing in this list may contact the Commission to make arrangements for payment by calling (803)253-4192 or writing the State Ethics Commission at 5000 Thurmond Mall, Suite 250, Columbia, S.C. 29201.

Last updated: 10-06-2006

DEBTORS

NAME	CITY	POSITION	PENALTY AMT.
Able, William F.	White Rock	Governor/Candidate	\$2,189.45
Ard, James K.	Effingham	County Council Florence	\$42,300.00 (as of 09/27/06)

Home
About Us
Advisory Opinions
Campaigns
Complaints
Lobbying
Statement Of Economic Interests
Rules Of Conduct
Related Links

26

One can be dishonest, unprincipled, untrustworthy, unfair, and uncaring without breaking the law. Ethical persons measure their conduct by basic ethical principles rather than by laws and rules; they do not walk the line of propriety; they do more than they have to and less than they are allowed to.

- Michael Josephson

27

Ethical Dilemmas

Some scenarios:

- ✓An inmate collapses...
- ✓The Planning Commissioner...

28

Fostering Organizational Integrity: Some Strategies

- ▶ Understand how supervisors and peers can influence behavior
- ▶ Set the tone for a high standard of conduct by clearly articulating the organization's values
- ▶ Attend to ethical values and character in recruitment
- ▶ Integrate ethical performance into promotional exams and annual reviews
- ▶ Link ethical behavior to incentives
- ▶ Publicize positive, noteworthy role models
- ▶ Develop and implement ethics training programs
- ▶ Make ethics a part of employee orientation
- ▶ Raise ethical concerns at meetings and through regular communication channels
- ▶ Publicize ethical dilemmas and the organization's perspective on them
- ▶ Give earnest attention to ethical treatment of employees and those we serve
- ▶ Limit opportunities to be unethical through checks and balances
- ▶ Communicate and enforce the code of ethics
- ▶ Form an ethics committee to focus on ethics policy and issues
- ▶ Conduct an "ethics audit"

29

Societal Values

Gallup Poll - May, 2006

How would you rate the overall state of moral values in this country today - excellent, good, only fair, or poor? (83% "only fair" or "poor")

Do you think the state of moral values in this country as a whole is getting better or getting worse? (81% getting worse)

Pew Research Center for the People & the Press survey - May 2005

Do you think people in general today lead as good lives - honest and moral - as they used to? (74% "no")

Do you think that young people today have as strong a sense of right and wrong as they did, say, fifty years ago" (79% "no")

30

Survey Results - ConnPoll, 1985

Percent who said it was always wrong:

- ✓ Married person having sex with someone other than their spouse (78%)
- ✓ Hooking up to cable TV without paying (90%)
- ✓ Keeping money you see someone drop on the street (65%)
- ✓ Making personal toll calls on work phone (92%)
- ✓ Padding expense account (70%)
- ✓ Not reporting income from part-time job on income tax (65%)

31

Principles of Public Service Ethics

1. **A public office is a public trust.** Public servants should treat their office as a public trust, only using the powers and resources of public office to advance public interests, and not to attain personal benefits or pursue any other private interest incompatible with the public good.
2. **Principle of independent objective judgment.** Public servants should employ independent objective judgment in performing their duties, deciding all matters on the merits, free from conflicts of interest and both real and apparent improper influences.

32

Principles of Public Service Ethics

3. **Principle of accountability.** Public servants should assure that government is conducted openly, effectively, equitably and honorably in a manner that permits the citizenry to make informed judgments and hold government officials accountable.
4. **Principle of democratic leadership.** Public servants should honor and respect the principles and spirit of representative democracy and set a positive example of good citizenship by scrupulously observing the letter and spirit of laws and rules.

33

Principles of Public Service Ethics

5. **Principle of respectability and fitness for office.** Public servants should conduct their professional and personal lives so as to reveal character traits, attitudes, and judgments that are worthy of honor and respect and demonstrate fitness for office

- Michael Josephson

34

Public Service Values

1. **Honesty.** This is the most basic level of ethics. Everyone has the responsibility to be truthful, straightforward and sincere in their dealings with others.
2. **Integrity.** Integrity requires the courage to act on one's values, beliefs and convictions, and to do what is right rather than what is expedient.
3. **Keeping promises.** The ethical public official must live up to the spirit as well as the letter of agreements and commitments that have been made.

35

Public Service Values

4. **Fidelity.** The trustworthy public official is loyal to the organization and the principles of public service.
5. **Fairness.** Because the public official is in a position to exercise discretion, it is imperative that the decision making process be fair. There must be a commitment to justice, equal treatment, and tolerance. The public official must be open-minded and willing to consider diverse opinions.
6. **Caring.** The ethical public official manifests an attitude of concern for the well being of others and conducts the affairs of the organization with compassion and kindness.

36

Public Service Values

7. **Respect.** It is imperative that public officials demonstrate respect for human dignity and privacy.
8. **Citizenship.** Public officials have the responsibility to serve as role models for others to encourage participation in and respect for the democratic process of decision making.
9. **Excellence.** Public officials must be well informed and prepared to carry out their responsibilities. They must be diligent, reliable and committed. They must insist that the organization strive for excellence in carrying out its activities.

37

Public Service Values

10. **Accountability.** The public official has a special obligation to be accountable for his or her actions, and the actions of the organization.
11. **Avoidance of the Appearance of Impropriety.** Because the public official is responsible to safeguard the public trust, what they do must not only be right, it must look right.

- Michael Josephson

38

On the Appearance of Impropriety

In treating their office as a public trust, public servants should act so as to ensure the reality and perception that government is conducted according to the highest principles of democracy with honesty, integrity and a concern for justice and is, therefore, worthy of respect, trust and support. Public servants should maintain the public trust in government by avoiding acts which place personal or private interests above the pursuit of the public interest.

Public servants should avoid conduct which tends to undermine the public trust by creating in the minds of reasonable impartial observers the perception that government office has been used improperly.

Michael Josephson, *Preserving the Public Trust: Principles of Public Service Ethics*, 1990.

39

Ethical Decision Making Process

- ▶ Define the problem (PLUS)
- ▶ Identify alternatives
- ▶ Evaluate the alternatives (PLUS)
- ▶ Make the decision
- ▶ Implement the decision
- ▶ Evaluate the decision (PLUS)

Source: Ethics Resource Center (www.ethics.org)

40

Ethics Filters

- ▶ Policies - is it consistent with the organization's policies, procedures and guidelines?
- ▶ Legal - is it acceptable under the laws and regulations?
- ▶ Universal - does it conform to the universal principles and values my organization has adopted?
- ▶ Self - does it satisfy my personal definition of right, good and fair?

Source: Ethics Resource Center (www.ethics.org)

41

The screenshot displays the Ethics Resource Center website. At the top, there is a navigation bar with links for 'About Us', 'Advisory Services', 'Research', 'Character', 'Resources', 'ERC Publications', 'Follow Us', and 'Home'. A search bar is also present. The main content area is titled 'Resources: Ethics Toolkit' and contains the following text:

This collection of useful ethics tools has been assembled for your use. You may reproduce them for your own personal, internal use as long as attribution is given to the ERC as their creator.

Use of the tools for commercial purposes is respectfully prohibited. To discuss licensing the tools for commercial use, contact the ERC at ethics@ethics.org.

- **Ethics FAQs:** Short answers to commonly asked questions and links to where on our website you can find out more.
- **Practical Codes:** Includes tips and guidelines for writing codes of ethics, an ethics glossary, values definitions and other short videos on the practice of organizational ethics.
- **Ethics Effectiveness Quick Test:** An instrument designed to quickly assess your organization's ethical effectiveness in twelve ethics management areas.
- **Ask the Expert:** Selections from a three year series in Ethics Today Online where ERC advisory staff answered reader questions.
- **Business Ethics Timeline:** This chart follows the development of business ethics through the decades, examining ethical climate, major ethical dilemmas, and business ethics developments.

On the right side of the page, contact information is provided: 1747 Pennsylvania Ave., NW, Suite 400, Washington, DC 20006, Tel: 202-727-2258, Fax: 202-727-2227, ethics@ethics.org.

At the bottom, there is a footer with the text: 'About ERC * Advisory Services * Research * Character Education * Resources * News * Publications * Follow Us * Support ERC * Contact Us' and 'Ethics Resource Center, 1747 Pennsylvania Ave., NW, Suite 400, Washington, DC 20006 Telephone 202-727-2258 Fax 202-727-2227 E-mail ethics@ethics.org'.

42

12 Questions for Examining the Ethics of Decisions

1. Have you identified the problem accurately?
2. How would you define the problem if you stood on the other side of the fence?
3. How did this situation occur in the first place?
4. To whom and to what do you give your loyalty as a person and as a member of the organization?
5. What is your intention in making this decision?
6. How does this intention compare with the probable results?

43

12 Questions for Examining the Ethics of Decisions

7. Whom could your decision or action injure?
8. Can you discuss the problem with the affected parties before making the decision?
9. Are you confident that your decision will be as valid over a long period of time as it seems now?
10. Could you disclose, without qualm, your decision or action to your boss, the council, your family, or society as a whole?

44

12 Questions for Examining the Ethics of Decisions

11. What is the symbolic potential of your action if understood? Or if misunderstood?
12. Under what circumstances would you allow exceptions to your stand?

Source: Laura Nash, "Ethics Without the Sermon," Harvard Business Review, November-December, 1981.

45

Rion's Questions

- ▶ Why is this bothering me? Is it really an issue? Am I genuinely perplexed, or am I afraid to do what I know is right?
- ▶ Who else matters? Who are the stakeholders who may be affected by my decisions?
- ▶ Is it my problem? Have I caused the problem or has someone else? How far should I go in resolving the issue?

46

Rion's Questions

- ▶ What is the ethical concern - legal obligation, fairness, promise keeping, honesty, doing good, avoiding harm?
- ▶ What do others think? Can I learn from those who disagree with my judgment?
- ▶ Am I being true to myself? What kind of person or agency would do what I am contemplating? Can I share my decision with family, colleagues, public officials?

47

Texas Instruments Ethics Quick Test

- ▶ Is the action legal?
- ▶ Does it comply with our values?
- ▶ If you do it, will you feel bad?
- ▶ How will it look in the newspaper?
- ▶ If you know its wrong, don't do it!
- ▶ If you are not sure, ask.
- ▶ Keep asking until you get an answer.

48

ASPA Code of Ethics

- ▶ **Serve the Public Interest**
- ▶ **Respect the Constitution and the Law**
- ▶ **Demonstrate Personal Integrity**
- ▶ **Promote Ethical Organizations**
- ▶ **Strive for Professional Excellence**

Source: The American Society for Public Administration. <http://www.aspanet.org/>

49

From the AICP Code of Ethics

- ▶ **Planner's Responsibility to the Public:**
While the definition of the public interest is formulated through continuous debate, a planner owes allegiance to a conscientiously attained concept of the public interest.
- ▶ **Planner's Responsibility to the Employer:**
A planner owes diligent, creative, independent and competent performance of work in pursuit of the employer's interest. Such performance should be consistent with the planner's faithful service to the public interest.

50

From the AICP Code of Ethics

▶ **Planner's Responsibility to the Profession:**

A planner should contribute to the development of the profession by improving knowledge and techniques, making work relevant to solutions of problems, and increasing public understanding of planning activities. A planner should treat fairly the professional views of qualified colleagues and members of other professions.

▶ **Planner's Self-Responsibility:**

A planner should strive for high standards of professional integrity, proficiency and knowledge.

51

AICP/APA Ethical Principles in Planning

The planning process must continuously pursue and faithfully serve the public interest.

- ▶ Recognize the rights of citizens to participate in planning decisions
- ▶ Strive to give citizens full, clear, and accurate information
- ▶ Strive to expand choice and opportunity for all persons
- ▶ Assist in the clarification of community goals and objectives
- ▶ Ensure that reports, records, and other non-confidential information available to decision makers is available to the public
- ▶ Strive to protect the integrity of the natural environment and the heritage of the built environment
- ▶ Pay special attention to the interrelatedness of decisions and the long-range consequences of present actions

52

AICP/APA Ethical Principles in Planning

Continuously strive to achieve the highest standards of integrity and proficiency to maintain public respect.

- ▶ Exercise fair, honest, and independent judgement
- ▶ Disclose all “personal interests”
- ▶ Define “personal interest” broadly to include any actual or potential benefits or advantages they, spouse, family member, or person living in the household might directly or indirectly obtain from a planning decision
- ▶ Abstain completely from direct or indirect participation in any matter in which they have a personal interest and leave the chamber in which such matter is under deliberations
- ▶ Seek no gifts or favors nor offer any
- ▶ Protect confidential information
- ▶ Do not misrepresent facts
- ▶ Do not participate in any matter unless adequately prepared

53

AICP/APA Ethical Principles in Planning

Continue to improve planning competence

- ▶ Strive to achieve highest standards of professionalism
- ▶ Do not commit a deliberately wrongful act
- ▶ Participate in continuing education
- ▶ Contribute time and effort to groups lacking planning resources
- ▶ Accurately represent your qualifications
- ▶ Accurately represent the qualifications, views, and findings of your colleagues
- ▶ Share the results of your experience and research which contribute to the body of planning knowledge, especially with students and beginning practitioners
- ▶ Do not accept the applicability of a customary solution without first establishing its appropriateness in the situation
- ▶ Strive to increase opportunities for women and minorities
- ▶ Systematically and critically analyze ethical issues in the practice of planning

54

Can You Audit Organizational Ethics?

An ethics audit is the process by which an organization charts its ethical health.

The key to a successful ethics audit is its efforts to measure beyond mere compliance against minimal standards and include the inculcation of values in an organization.

55

Can You Audit Organizational Ethics?

Ethics can be audited given the proper organizational environment and conceptual tools. The outcomes not only indicate the level of compliance but also can be used to improve management and employee understanding of ethical standards.

56

Three Types of Ethics Audits

Compliance Audit

The auditor determines the degree to which the organization's ethics program meets the standards set forth in applicable law, regulation and policy and the degree to which the organizational and individual behavior satisfies the requirements of the program.

57

Three Types of Ethics Audits

Cultural Audit

The cultural audit explores how employees and other stakeholders feel about the standards and behavior of the organization. They assess perceived priorities and ethical effectiveness of individuals, groups, units and the organization as a whole.

58

Three Types of Ethics Audits

Systems Audit

This is the most comprehensive ethics audit. The auditor assesses compliance and culture as a part of a bigger whole; the degree to which the ethical principles, guidelines and processes of the organization are integrated within the organizational system.

59

Some Examples

State of New Jersey, March 14, 2005

www.nj.gov/ethics_report.pdf

State of Connecticut, September 14, 2004

www.ct.gov/governorrell/cwp/view.asp?A=1793&Q=277558

Austin, Texas Citywide Ethics Audit, November, 2002

www.ci.austin.tx.us/auditor/downloads/au02302.pdf

60

The screenshot shows the Ethics Resource Center website. The main heading is "Resources: Ethics Toolkit". Below this, there is a paragraph stating: "This collection of useful ethics tools has been assembled for your use. You may reproduce them for your own personal, internal use as long as attribution is given to the ERC as their creator." A red circle highlights the "Ethics & Effectiveness Quick Test" link in the list of resources. The list includes:

- **Ethics FAQ:** Short answers to commonly asked questions and links to where on our website you can find out more.
- **Practical Guides:** Includes tips and guidelines for writing codes of ethics, an ethics glossary, values definitions and other useful articles on the practice of organizational ethics.
- **Ethics & Effectiveness Quick Test:** Instrument designed to quickly assess your organization's ethical effectiveness in twelve ethics management areas.
- **Ask the Ethics Experts:** Form a three year series in Ethics Today Online where ERC advisory staff answered reader questions.
- **Business Ethics Timeline:** This chart follows the development of business ethics through five decades, examining ethical climate, major ethical dilemmas, and business ethics developments.

 The page footer contains contact information for the Ethics Resource Center, including the address (1747 Pennsylvania Ave., NW, Suite 400, Washington, DC 20006), telephone (202-737-2259), fax (202-737-2227), and email (ethics@ethics.org).

For Further Information

- ▶ The South Carolina State Ethics Commission at www.state.sc.us/ethics
- ▶ Center for Ethics in Government at www.ncsl.org/ethics
- ▶ Josephson Institute of Ethics at www.josephsoninstitute.org
- ▶ Ethics Resource Center at www.ethics.org/resources/toolkit.html
- ▶ ICMA at www.icma.org
- ▶ SC Chapter for the American Planning Association at www.scapa.org