



By the Book?

Ethics, Accountability and

Navigating the Gray

Presented by LeeAnn Pelham

Western Intergovernmental Audit Forum | Sacramento, CA | May 17, 2013

Ethical dilemmas
are often described
as slippery slopes;



unseen until one falls
and is unable to regain sure footing.

<http://www.isaca.org/Journal/Past-Issues/2008/Volume-3/Pages/Auditor-Ethics-for-Continuous-Auditing-and-Continuous-Monitoring1.aspx>

Accountability in the Gray Zone



Images: LeeAnn Pelham

Ethics

“Standards of behavior that tell us what humans ought to do in their personal and professional lives.”

*Markkula Center for Applied Ethics
Santa Clara University*

Ethical Conflict

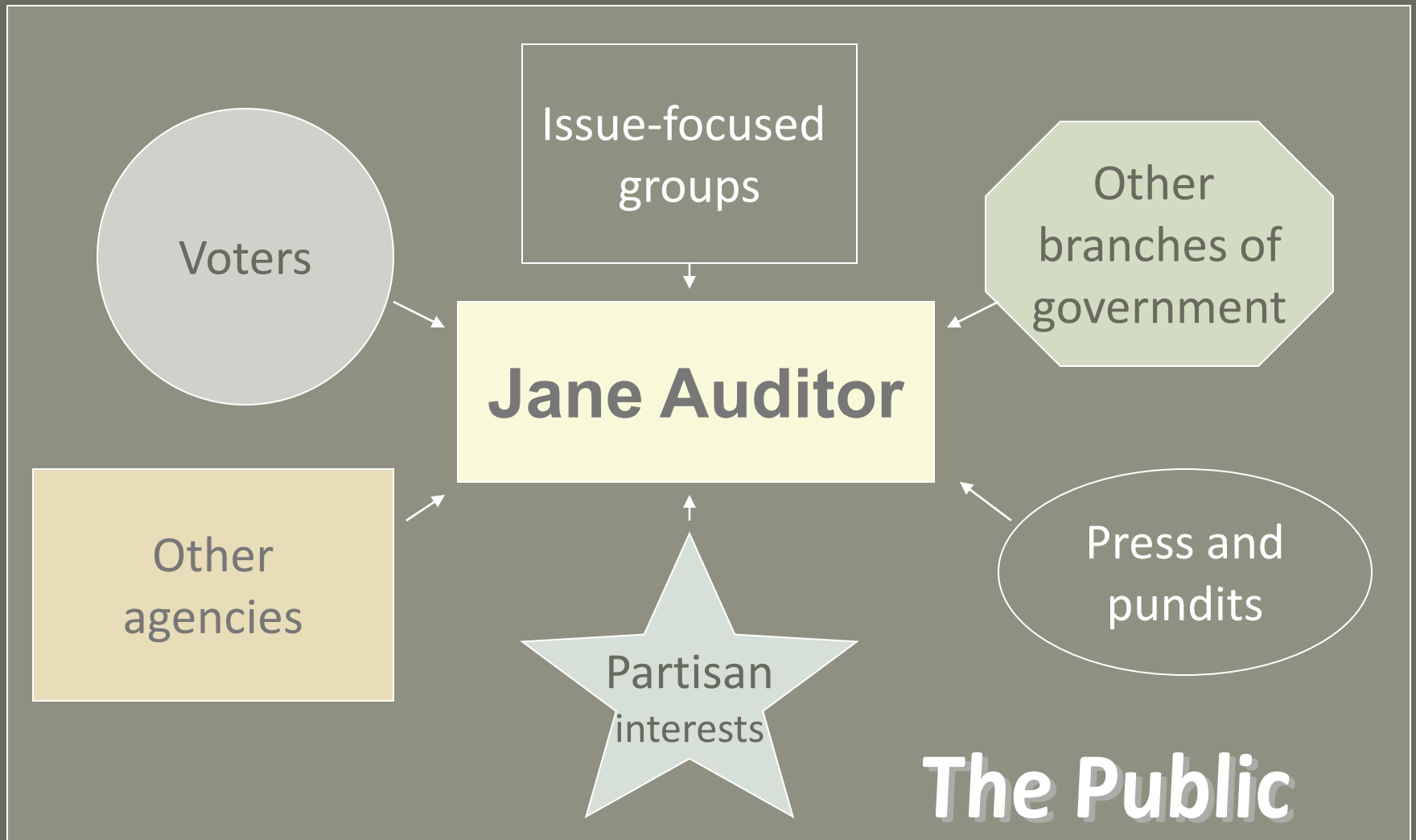
“An ethical conflict exists when the duties toward one group are inconsistent with responsibilities to another.”

Auditing and Ethical Sensitivity

Gordon Cohn, PhD.

City University of New York

Accountability Landscape



Governmental Ethics

“...is not interested in the notion of ‘being good,’ rather it is concerned with decision-making conflicts between public and private obligations.”

A Call for Ethical Standards: Corruption in Orange County

Orange County Grand Jury Report on Ethics, April 2013, p. 4

Ethical Principles 1.14

- a. the public interest
- b. integrity
- c. objectivity
- d. proper use of information, resources, and positions
- e. professional behavior



“The Yellow Book” Ch1

GAO-12-331G Government Auditing Standards

“Responsible Conduct”

**An Individual
Reflective
Approach**

**“Professional
Socialization”**

**Organizational
Culture**

**Structures and
Systems**

Cooper, 1998

Public Interest

“...is dependent upon officials
that place the public interest
ahead of their own...

Equally damaging
Is the appearance of impropriety.”

A Call for Ethical Standards: Corruption in Orange County

Orange County Grand Jury Report on Ethics, April 2013, p. 1

Integrity

Independence

Budget &
political
constraints



**“Faithful
Reporting”**
-Cohn

Data
reliability

Effort invested
vs
results derived

Objectivity

“Decisions in the public sector ...

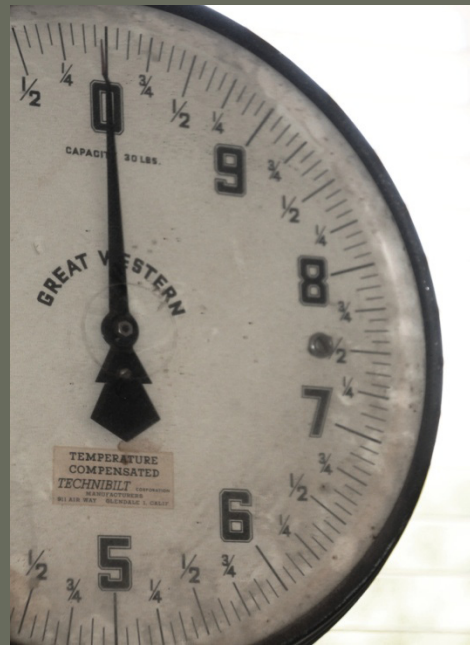


Image: LeeAnn Pelham

will never be easy...but
are **moments of truth,**
in which the public good is
defined and
eved – or not achieved – in

specific, concrete circumstances.”

Ralph Heintzman, Values and Ethics
Canadian Public Service Management Agency

(Im)Proper Use

- bribery
- influence peddling
- information peddling
- financial transactions & conflicts
- gifts / entertainment / travel
- outside employment
- future employment
- post employment
- confidentiality

Professional Behavior

Values



aspirations

incentives

“carrot”

“ceiling”

Compliance



laws

consequences

“stick”

“floor”

Sure-footed Public Service

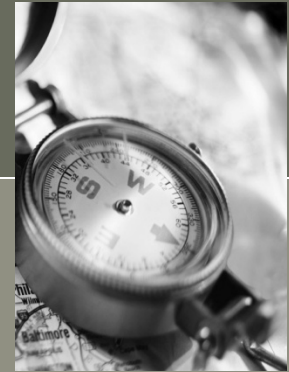


Avoiding Conflicts

Avoiding Apparent
Conflicts of Interests

Assuring Impartiality

Grey Zone Revisited



What ethics hotspots do I see?

What practical steps might address them?

What processes or systems might strengthen/reinforce areas most vulnerable to an integrity risk?

What assistance might help?

What would progress look like?

...inside every solution
are the seeds
of new problems.

No leader enjoys that
reality, but
every leader knows it.



John W. Gardner
Living, Leading and the American Dream

Questions?



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ethics | leadership | performance

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