

## What Would Your Grandmother Think?

By: David A. LeBlanc, CGFM, CFS

There is an old adage: “You should never do anything that you wouldn’t do if your grandmother was looking over your shoulder.” It’s a good rule to live by, but it doesn’t always cover all ethical situations.

Ethics is defined by Merriam-Webster as, “rules of behavior based on ideas about what is morally good and bad.”

Usually, ethics concerns fall into one of three basic scenarios:

1. Things that are clearly wrong, based on violations of laws, rules, regulations, etc. These are laid out and the boundaries are generally known.
2. Situations most people think are improper or dishonest. Lies, distrust and putting the toes over the moral line fall into this category. The benchmark in a lot of these cases is usually set in guidelines.
3. Scenarios that have the appearance of being unethical. These sometimes aren’t as much black and white, but instead are a little bit grayer. Let’s first discuss this area, as many ethical issues fall under this category.

Here’s a real-life situation that could appear unethical.

### “But it was during my lunch time.”

An auditor was doing a review at a local school district. The auditor was a major auto aficionado; all he ever talked about

was fast and/or expensive cars. During the review, one of the staff members at the school district heard him talking and mentioned she loved cars too. In fact, she said, “I own a two-year-old Ferrari.”

After the auditor appeared a little skeptical, the woman smiled at him and said with a wink, “I’ll bring the car in on Friday so you can see it.”

The auditor thought she was just pulling his leg and didn’t give it much more thought, but on Friday, she came in and said the car was in the parking lot. At noon he walked outside and, lo and behold, parked out front was a bright-red Ferrari. The auditor’s jaw dropped.

Up until now there are probably no ethical questions involved here — only polite conversation. Then, however, the woman said, “You seem to have been reasonable during the audit process.” She tossed him the car keys, adding, “Take it around the block a few times.” So he gets in, drives it out of the parking lot, and then gets his picture taken sitting behind the wheel.

Did he cross an ethical line? There are no laws or rules against driving an auditee’s car. He didn’t do anything dishonest. But, there is at least an appearance that he took something of value (the chance to drive a car that a dealer wouldn’t have let him touch in a showroom). He came back to the office, told the story and showed

the pictures around. When his supervisor asked him if he even questioned the potential appearance of impropriety, he responded, “But it was during my lunch time.”

So, the fact that it was during a 30-minute, off-the-clock break, makes everything OK from a professional ethics standpoint? Common sense suggests that just the appearance indicates he may have crossed an ethical line and violated audit independence. “But it was during my lunch time,” sounds far too much like when a teenager says, “Everyone else is doing it.” Again, nothing illegal or dishonest — no one was hurt or lost anything — but based on his profession, it was at least improper.

### “What’s the harm in helping a friend?”

Let’s look at another example, but this time with a question about honesty. In one department’s unit, it has long been the practice that when staff review resumes for an open position, in order to come up with the best reduced universe of people they want to invite in for an interview, everyone in the unit reads the resumes and scores them from a high of five down to one, allowing everyone an opinion and role in the process. To prevent completely scattered rankings, all scores are compared to the unit head’s, and if they



are off by more than a point, the supervisor would meet with the team member(s) to understand why the discrepancy in scoring the candidate in question.

One time, everyone was within the compared score range on all of the resumes reviewed except for two individual rankings by the same scorer. That scorer had two candidates ranked with scores of five when everyone else had listings of one and two, respectively. So the supervisor met with the scorer to discuss the two resumes in question.

On the first candidate, it was explained upon comparison of the resume and the job posting, the five would have been a proper score. The unit head agreed but everyone else in the unit personally knew the candidate and, thus, scored the resume much lower, knowing the accomplishments listed on the resume were inflated and the person would not be a good fit in the unit. When the reviewer visually put the "name to the face" he took his graded copy of the resume and changed his score to a zero.

However, on the second resume, the reviewer was adamant his score of five was completely justified and there was no reason to consider adjusting it. No real specifics were given for his overall score, so it was initially looked at as if each staff member was simply entitled to their own opinion.

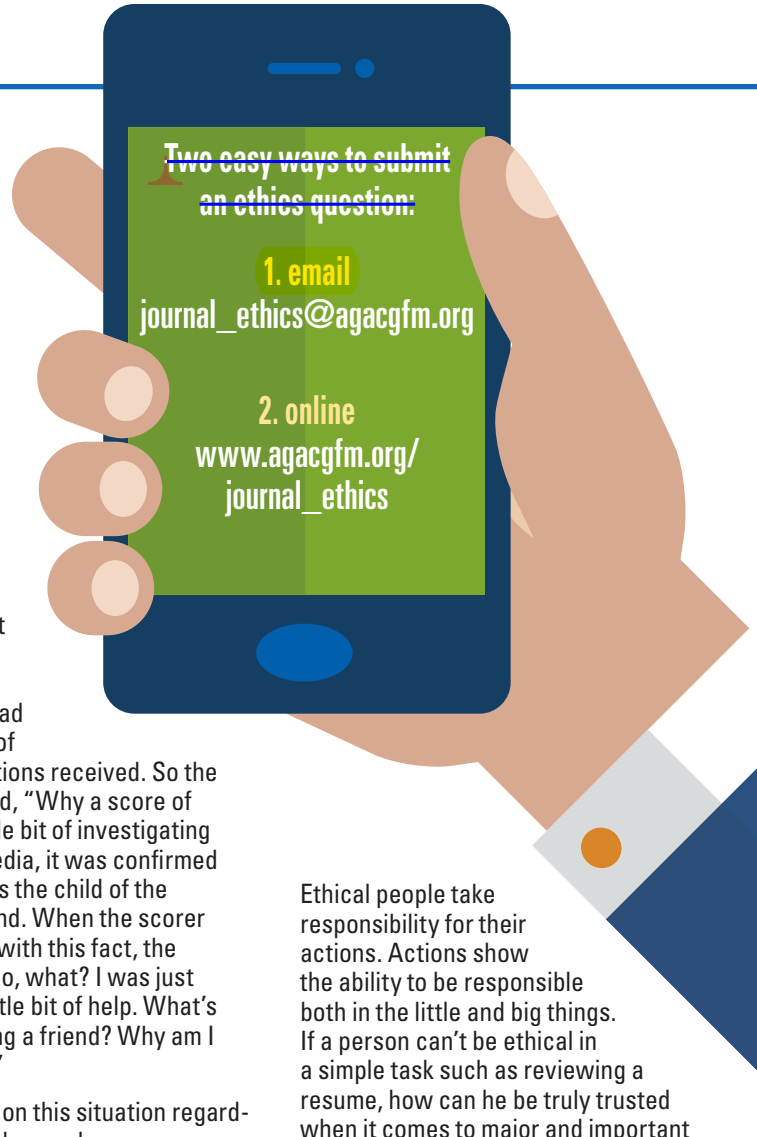
The problem was everyone else agreed the candidate barely met the minimum

qualifications for the job in question. Not that the candidate didn't have any experience, but had far less than any of the other applications received. So the question remained, "Why a score of five?" Using a little bit of investigating through social media, it was confirmed the candidate was the child of the scorer's best friend. When the scorer was approached with this fact, the response was, "So, what? I was just trying to give a little bit of help. What's the harm in helping a friend? Why am I being picked on?"

Where do I begin on this situation regarding ethics? First, the employee was completely disingenuous about there being no harm in treating applicants differently. Second, was the very real concern that other applicants were scored unfairly low to further separate the candidates.

In that department, every employee is mandated to take biannual ethics training. One of the examples in the training was almost exactly this same scenario. When this was brought to the scorer's attention the reply was, "Why is everyone making a big deal out of this?"

Well the answer is that ethics is a big deal, a very big deal. Accusing others, claiming victimhood, passing the buck or refusing to take responsibility corrodes respect and unity in any organization.



Ethical people take responsibility for their actions. Actions show the ability to be responsible both in the little and big things. If a person can't be ethical in a simple task such as reviewing a resume, how can he be truly trusted when it comes to major and important items? ■



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