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## Integrity Insights

Office of Professional Responsibility

Volume 2, Issue 1

July, 2008

### A Note from Don Smith

Editor's note: The next *Note from Don Smith* will appear in the September issue of this newsletter. This month, the staff of OPR would like to use this space to congratulate Don on attaining the designation of Certified Fraud Examiner. The designation of Certified Fraud Examiner (CFE) is awarded by the Association of Certified Fraud Examiners, the world's leading provider of anti-fraud training and education. CFE's are knowledgeable in four areas critical to the fight against fraud: Fraudulent Financial Transactions, Criminology & Ethics, Legal Elements of Fraud and Fraud Investigation.

THE ACFE's Board of Regents awards this designation only to select professionals who meet a stringent set of criteria, including character, experience, and education. Don has successfully met these criteria and now joins the ranks of over 19,000 business and government professionals worldwide who have also earned the CFE certification.

CFE's have the ability to: Examine data and records to detect and trace fraudulent transactions; interview suspects to obtain information and confessions; write investigative reports, advise clients as to their findings and testify at trial; be well-versed in the law as it relates to fraud and fraud investigations; and understand the underlying factors that motivate individuals to commit fraud. Certified Fraud Examiners (CFE's) on six continents have investigated more than 1 million suspected cases of civil and criminal fraud.

Congratulations Donald R. Smith, CFE, CPA!

### Embodying Ethics

It's late in the morning and Tommy is still not at work. His extremely late arrival isn't a surprise. It's an everyday occurrence and the talk of the building. People know the hours he keeps. They grumble and gossip about how he never goes near the Biometric clock. But no one steps forward to report him. It is so much easier for people from outside the department to blame Martha, his administrative assistant, for his behavior. They all agree that she should turn him in.

Just yesterday Alisa, who works downstairs, was complaining about Martha. "I don't know why she won't report him. Martha covers up for him all the time. My supervisor had me call Tommy's office this morning. As usual, Martha answered. She said he had stepped away from his desk. I know he hadn't even come to work. I happened to be looking out the window in my supervisor's office when Tommy pulled into the parking lot at 10:30. It's just a joke. Martha should say something about it."

Today poor Martha is in a quandary. The division chief's assistant called at 7:30 because the Chief wanted to see Tommy. Of course, Tommy was not in. Martha stuck with the agreed upon story--Tommy was away from his desk. She promised to have him call when he came back.

As is the customary practice, Martha called Tommy's cell phone to let him know someone "big" was looking for him. But today, although she has called him at least three times per hour over the last few hours, she can't reach him.

The Chief's assistant has called three more times. The Chief is becoming insistent about seeing Tommy. She wants Martha to find him.

What else can Martha do? After each call from the Chief's office, she's dialed the cell phone number, but Tommy is still not answering. Martha knows she can't cover much longer. It's after 9:15 and Tommy should have been in the office hours ago.

Martha can only hope that nothing has happened to him. How in the world can she explain it if he's been in an accident near his home? She's told people he was at work.

Tommy finally calls Martha at 9:30. He cavalierly tells her to continue to stall; he'll be there by 10:00.

Martha has had it so she finally speaks up. She let's Tommy know she can't tell these lies anymore. Tommy becomes furious and starts screaming into his phone. "You can easily be replaced. The economy is bad, and people need to work. It won't take me long to find someone who is not so argumentative. If you want to work for me, or anyone else in this district, you'd better be a team player. Just say I haven't come back to my desk yet."

Martha's hands tremble as she hangs up the phone. A tear slides down her cheek. As she reaches for some tissue to wipe the tear away, she realizes the Chief is standing in the doorway.

What should Martha do?

- Continue to say that Tommy is away from his desk despite the fact that she can't explain where to find him.
- Stop all of this nonsense now. Confess to the Chief. Tell her how long this has been happening. Clear the slate.
- Remove herself from the situation. Call Tommy and pass the phone to the Chief so he can talk to her.
- Cry even harder so that Chief doesn't have an opportunity to ask questions.

See the bottom of the first column of page 2 for the answer.

### Past and Present Ethical Thinking

"It is curious that physical courage should be so common in the world and moral courage so rare."

Attributed to Mark Twain

## Dallas ISD Policy You Need to Know

As the country moves toward electing a new leader, politically active employees should look to Policy DGA (Local) for guidance on expected behavior. The policy says, "Employees shall have the privilege and are strongly urged to accept the responsibility of taking an active part in community life. Participation in community activities in ways that bring credit to the school (district) is expected."

The second paragraph of the policy speaks specifically to political activity. "Employees are first, citizens of the United States and second, employees of the District. They are entitled to enter into political activities only on their own time, and no political pressure shall be placed on students or their parents. Employee positions or titles shall not be used in connection with political activities except to denote or clarify work history."

The full policy DGA (Local) can be accessed at <http://www.tasb.org/policy/pol/private/057905/>

## A Look at Our Work

As of this month, OPR has closed 611 cases. Investigations of these incidents have resulted in 226 cases in which the individual was cleared of the charges or for which no further action was required.

## Integrity in the Headlines

### Baltimore, MD

Baltimore Mayor Sheila Dixon admits having been in a "personal relationship" and receiving gifts—including a fur coat—from a Baltimore developer whose company received tax breaks and zoning changes from the city council.

From the Baltimore Sun

### Nashville, TN

Former state Senator John Ford is presently being tried on public corruption charges for accepting \$800,000 from two TennCare contractors to promote the companies' interests while he held elected office. TennCare is the state's Medicare program.

From Knoxville.com

## Ethics, Integrity and You

Do you plan to attend an educational conference in the upcoming year? Don't forget that as a conference delegate, you are a representative of the district. Deciding to go sightseeing or using the conference as an opportunity to catch up on sleep rather than going to the sessions means that you are failing to use taxpayer money appropriately. Learn new things. Attend the scheduled sessions.

The correct answer is B. Martha has put herself in a precarious situation by lying for Tommy as he cheated the district out of a fair day's work. While he may be terminated for his behavior, she may be terminated for assisting him.

## Making Ethical Decisions



People make ethical decisions every day. However, at times, a situation presents itself that poses a decision-making dilemma. This section will feature common ethical decision-making models that may prove useful to readers when trying to address an ethical dilemma.

The Josephson Institute of Ethics Five Steps of Principled Reasoning

1. Clarify.
  - a. Determine precisely what must be decided.
  - b. Formulate and devise the full range of alternatives.
  - c. Eliminate patently impractical, illegal and improper alternatives.
  - d. Force yourself to develop at least three ethically justifiable options.
  - e. Examine each option to determine which ethical principles and values are involved.
2. Evaluate.
  - a. If any of the options requires the sacrifice of any ethical principle, evaluate the facts and assumptions carefully.
  - b. Distinguish solid facts from beliefs, desires, theories, suppositions, unsupported conclusions, opinions, and rationalizations.
  - c. Consider the credibility of sources, especially when they are self-interested, ideological or biased.
  - d. With regard to each alternative, carefully consider the benefits, burdens and risks to each stakeholder.
3. Decide.
  - a. Make a judgment about what is not true and what consequences are most likely to occur.
  - b. Evaluate the viable alternatives according to your conscience.
  - c. Prioritize the values so that you can choose which values to advance and which to subordinate.
  - d. Determine who will be helped the most and harmed the least.
  - e. Consider the worst case scenario.
  - f. Consider whether ethically questionable conduct can be avoided by changing goals or methods, or by getting consent.
  - g. Apply three "ethics guides."
    - Are you treating others as you would want to be treated?
    - Would you be comfortable if your reasoning and decision were to be publicized?
    - Would you be comfortable if your children were observing you?
4. Implement.
  - a. Develop a plan of how to implement the decision.
  - b. Maximize the benefits and minimize the costs and risks.
5. Monitor and modify.
  - a. Monitor the effects of decisions.
  - b. Be prepared and willing to revise a plan, or take a different course of action.
  - c. Adjust to new information.

## Report Fraud, Waste, or Abuse

There are several ways to report fraud, waste, or abuse:

To file a report in person, visit 2909 N. Buckner Boulevard, Room 804.

You may also:

Call: (972) 925-8850 or 800-530-1608

Fax: (972) 794-3568

Email: [opr@dallasisd.org](mailto:opr@dallasisd.org)

Write us at P.O. Box 181509, Dallas, TX 75218-8509

Visit: <http://www.dallasisd.org/about/integrity>.



Dallas Independent School District