This has been an incredible year for ethics writers and observers. Like many of you, I have been following closely the media coverage of the scandals surrounding Enron, Andersen, WorldCom, and others. I find the story unfolding around Arthur Andersen especially intriguing. Did you know that the company was founded 90 years ago by a Norwegian with a reputation for strong ethics? Andersen was so strict with regard to ethics that if an employee so much as accepted a free lunch from a client, he or she was fired on the spot. The company’s ethical demise is generally attributed to a conflict of interest that was created when it began a consulting practice to augment its auditing practice. But I think the problem is more fundamental. How could this firm go from having a stellar reputation to contributing to the accounting abuses we have all read about? I have concluded that the answer is, gradually.

I believe that making small unethical decisions eventually leads to making large unethical decisions. It might begin with someone taking home a few office supplies for the kids or padding the expense account with phony receipts. Then, at the gym or over lunch, that same person hears others confess to similar things they have gotten away with. He or she might conclude that if everyone is doing it, then what’s the harm? This practice continues to grow, so that by the time a client asks this person to do something “unethical,” he or she likely doesn’t give it a second thought.

So how does one become “ethical”? I believe that it is achieved in the same way: gradually. As I have repeated in previous columns, I believe that humans are not instinctively “good.” Rather, our intellect must be stimulated for us to react in an ethical manner. This, I believe, requires deliberate ethics training. By periodically and methodically discussing ethical issues we face in our daily lives, we can become more mindful of doing the right thing.

This month’s dilemma is an example of one of the seemingly mundane issues that you might ignore or dismiss as a routine business practice, but it is something that needs to be discussed and addressed in any environmental consulting office.

**DILEMMA**

You are an experienced test engineer with 10 years of service at Warm Fuzzy Environments (WFE) environmental consultants. WFE specializes in indoor air quality, especially sick building syndrome. Your supervisor, an owner of the company, asks you to prepare a test plan for a client’s 10-story office building. He is very detailed in the measurements he wants you to perform. You believe that the number of tests he has specified is much more extensive than is necessary. Further conversation with your supervisor leads you to believe that he is just padding the workload to keep WFE employees busy during a slow business period. Your supervisor rejects your protests and implies that if you do not follow his directions, you will be fired. You have just moved into a new house with a sizable mortgage payment and your wife is expecting a baby. How should you proceed?

This seems like a problem that can be handled simply by doing what the boss wants. You could reason that if the client is disturbed by WFE’s estimate, they can opt to go elsewhere. And if they are so dependent on WFE that they do not even bother to get competitive bids, then maybe they deserve to be taken a little. After all, there have been jobs where WFE has had to absorb overrun costs. Besides, with your increased personal cash crunch due to the new house and impending baby, this is no time to risk your job security. You might, therefore, dismiss this dilemma as not being an ethical issue at all.

The assumption I am making here, of course, is that the supervisor has clearly included tasks that are not required to diagnose the condition of the office building. If we refer to A&WMA’s Code of Ethics, we can see several items apply in this situation: Item 7 states, “Exercise
honest, objectivity, and diligence in the performance of all my professional duties and responsibilities”; Item 9 states, “Act as a faithful agent or trustee in business or professional matters, provided such actions conform to other parts of this code; and Item 13 states, “Treat co-workers, colleagues, and associates with respect and respect their privacy.”

**SUGGESTED COURSE OF ACTION**

The dilemma, in this case, is that you want to do the right thing without jeopardizing your job, if possible. The first thing you do is work with one or more colleagues to prepare a clear statement of test objectives, as you know them. After 10 years in the business, this should be straightforward. Then, prepare a test program that will accomplish those objectives. Explain why the additional tasks suggested by the supervisor are redundant or should be considered only after receiving the results of the basic tests that you have prescribed. Develop an estimate for those additional tasks; estimate the schedule and cost of the two task categories. Prepare this information in a concise memorandum crediting the assistance of your colleagues. It might be necessary to do as much of this as possible on your own time so that you do not antagonize your supervisor further. Since your colleagues may not be as willing to contribute their time, you can use them primarily to critique your proposal. It is important not to reveal your conflict with the supervisor to your colleagues. It is clearly a delicate task to resolve this dilemma while minimizing the impacts on yourself and the other stakeholders (i.e., the company and its employees).

Next, arrange for a private meeting with your supervisor. Present the material in sequence, making sure you show that the proposal is a joint effort. The fact that your colleagues are involved should help you present a more convincing argument for the supervisor to consider. Try to get agreement on the statement of test objectives. Modify it as necessary with your mutual agreement. Then, review your test plan, explaining how it will achieve the objectives. Discuss how the additional tasks are redundant, but might be considered as future scope if the basic tests are inconclusive or need further confirmation by the client. Maintain a level of respect, being certain not to allow any of the supervisor’s remarks to cause you to react hostilely. Hopefully, the supervisor will respect your efforts and will reconsider his earlier threats.

In anticipation of further discussion, you should be prepared to explain why you were concerned about the earlier arbitrary direction. Explain that you are cost-sensitive and believe that client loyalty is best served by providing diligent, cost-effective services. Avoid using derogatory terms like
“padding” and maintain respect at all times. Finally, if this situation cannot be resolved to your satisfaction, then this company is no longer one with which you should want to be associated. You need to seek alternative employment.

CONCLUSION
What do you, the readers, think? Is this an issue of ethics in your opinion? How would you have handled the situation? I would very much like to hear your thoughts on this dilemma and on any other ethical situations you have faced at work. Rest assured, I will maintain your confidence.

ETHICS COMMITTEE NEWS
I want to take this opportunity to report that the ethics program at this year’s Annual Conference & Exhibition in Baltimore was a great success. The full-session workshop attracted more than 30 attendees. I had the pleasure to introduce this year’s panel, which included ethics experts Charles Powers, an ethicist from Rutgers University, and John Ubinger, an attorney for Jones, Day, Reavis, and Pogue in Pittsburgh. The lively panel session was followed by deliberations in breakout sessions, which covered three ethical topics of discussion: conflicts of interest, cover-ups, and public disclosure. The conclusions reached in each of the three breakout sessions were then presented to the whole group and time was allowed for the panelists and attendees to respond to the findings.

In addition to the workshop, Ethics Moments—20-minute sessions in which a member of A&WMA’s Ethics Committee introduced the Committee’s objective on ethics training and led a discussion on a specific ethical dilemma—were programmed into several paper sessions throughout the conference. The enthusiastic participation during these sessions and the positive reactions from attendees afterward indicate that these sessions proved to be a valuable addition to the overall program. I would very much like to hear your thoughts and impressions if you attended one of the Ethics Moments sessions at this year’s conference.

About the Author
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