

Curriculum Guide for Presentations on: *Ethics, Transparency, and Accountability*

Goal: To explain and emphasize the need for Christian ethics, transparency, and accountability in all treasurer-related functions and activities.

Points to cover when presenting on ethics, transparency, and accountability:

1. Consider the following outline for the presentation:
 - a. How do we know what is morally right or wrong?
 - b. How do we strengthen ethical behavior?
 - c. How can we become transparent?
 - d. How can we be accountable?
2. How do we know what is morally right or wrong?
 - a. Note the difference between ethics and feelings, the requirements of the law, and following one's culture
 - b. Provide the foundation for a Christian Ethical World View (suggestion: use Genesis 1 and 2 as a description of what God originally intended for mankind). Other texts which may be helpful include: Deut. 10:17-18; Lev. 19:35-36; Jer. 9:24; Micah 6:8; Ps. 15: 1-6.
 - c. Consider points raised by Dennis Moberg in "When Good People Do Bad Things at Work." www.scu.edu/ethics/ppublications/iie/v10n2/peopleatwork.html
These include the influence of scripts (e.g. Pinto case); busyness and distractions (e.g. the Princeton study); and moral exclusion.
3. How do we strengthen ethical behavior?
 - a. Legal requirements (e.g., Sarbanes Oxley—which includes the necessity of an audit committee)
 - b. Organizational structure (which includes the necessity of proper internal control procedures)
4. How can we become transparent?
 - a. Define transparency, which requires honesty, openness, and trustworthiness.
 - b. Discuss actions and examples that build personal transparency and trust (e.g., careful and attentive listening; commitment to fairness with oneself and others; fulfilling Stated promises and honoring commitments; admitting errors and weaknesses; etc.)
 - c. Discuss actions and examples that build organizational transparency and trust (e.g., employing a range of expertise in the composition of boards and executive committees; having a system to manage conflicts of interest in place; care in hiring practices and having a safe way to report improper conduct; reporting to appropriate bodies when voted decisions have been carried out; maintaining written procedures for financial transactions; etc.)
5. How can we be accountable?

- a. Define accountability, which requires one to accept responsibility.
 - b. Examples of questions to be asked to highlight accountability:
 - i. Is the financial matter I am handling appropriate?
 - ii. Is it valid?
 - iii. Is it reasonable?
 - iv. Is it funded?
 - v. Is the item accurately recorded?
 - vi. Is the item supportable?
 - vii. Is the item recorded in a timely manner?
 - c. Additional accountability steps:
 - i. Ask for an annual audit to be performed
 - ii. Provide constituents with a copy of the audited financial statements
 - iii. Ask all board members to sign conflict of interest statements
 - d. Consider sharing examples of good accountability procedures. For one example, see how "Samaritan's Purse" (an international NGO) defines accountability on its website: www.samaritanpurse.org
6. Close with an appropriate scripture. One example: 2 Cor. 6:3.

Author's suggestion: As time permits, develop and use case studies that are meaningful to the audience. Appropriate topics can be obtained by inquiry of the host administration as to what are the current ethical issues facing the members of the audience in their work. Examples of ethical issues case studies that are available for use, as appropriate, are posted on the <http://moneywise.adventist.org> website.