

# Practical Ethics

New York Upstate Annual Conference

Albany, New York

October 1, 2009

# The AICPA Code

## Code of Ethics and Professional Conduct

- 2005 Update; similar to previous code
- 3 sections:
  - A. Aspirational Standards
  - B. Rules of Conduct
  - C. Procedures

# Our Overall Responsibility to the Public

“Our primary obligation is to serve the public interest and we, therefore, owe our allegiance to a conscientiously attained concept of the public interest that is formulated through continuous and open debate.”

## Code A.1.b

We shall have special concern for the long-range consequences of our present actions.

## Code A.1.f

We shall seek social justice by working to expand choice and opportunity for all persons, recognizing a special responsibility to plan for the needs of the disadvantaged and to promote racial and economic integration. We shall urge the alteration of policies, institutions, and decisions that oppose such needs.

# Our Responsibility to Our Clients and Employers

We owe diligent, creative, and competent performance of the work we do in pursuit of our client or employer's interest. Such performance, however, shall always be consistent with our faithful service to the public interest.

## Code A.2.b

We shall accept the decisions of our clients or employer concerning the objectives and nature of the professional services we perform unless the course of action is illegal or plainly inconsistent with our primary obligation to the public interest.

# Our Responsibility to Our Profession and Colleagues

We shall contribute to the development of, and respect for, our profession by improving knowledge and techniques, making work relevant to solutions of community problems, and increasing public understanding of planning activities.

## Code A.3.c

We shall describe and comment on the work and views of other professionals in a fair and professional manner.

# Code A.3.h

We shall continue to enhance our professional education and training.

# Rules of Conduct

We adhere to the following Rules of Conduct, and we understand that our Institute will enforce compliance with them. If we fail to adhere to these Rules, we could receive sanctions, the ultimate being the loss of our certification.

## Code B.6

We shall not perform work on a project for a client or employer if, in addition to the agreed upon compensation from our client or employer, there is a possibility for direct personal or financial gain to us, our family members, or persons living in our household, unless our client or employer, after full written disclosure from us, consents in writing to the arrangement.

# Code B.10

We shall neither deliberately, nor with reckless indifference, misrepresent the qualifications, views and findings of other professionals.

# Code Procedures

In brief, our Code Procedures (1) describe the way that one may obtain either a formal or informal advisory ethics ruling, and (2) detail how a charge of misconduct can be filed, and how charges are investigated, prosecuted, and adjudicated.

# Code Procedures

## Informal and Formal Advice

- Only the Ethics Officer, who is the APA Executive Director
- Binding
- Formal Advice: Findings within 21 days
- Forwarded to the Ethics Committee

## AICP Ethics Committee

**Michael P. Davolio, AICP, Chair**  
Otak International

**David R. Godschalk, FAICP**  
University of North Carolina

**Kevin P. Costello, AICP**  
Boone County Planning Comm

**Judith G. Long, AICP**  
Harvard University

# Ethics Cases During 2008

## **15 Total Cases**

### **10 Cases Resolved**

- 4 Charges Dismissed and Not Appealed
- 2 Anonymous Charges Dismissed
- 1 Charge Settled
- 1 Respondent Resigned
- 1 Respondent's Membership Lapsed
- 1 Respondent Died

### **5 Cases Pending**

- 1 Charge Pending Investigation
- 1 Complaint Pending Respondent's Cooperation
- 1 Complaint Pending Review
- 2 Charges Appealed

### **Ethics Committee Actions**

No actions

### **Requests for Formal Advice**

No requests

# Ethics Questions

# Even Planners Have to Eat

Through the course of your duties you form a friendship with a local landowner who periodically calls with questions about planning and zoning. He invites you to eat lunch and he buys—is this OK?

# Tempting Fate

How does B. Our Rules of Conduct, 5 apply to private sector planners? (i.e., “We shall not, as public officials or employees; accept from anyone other than our public employer any compensation, commission, rebate, or other advantage that may be perceived as related to our public office or employment.”)

# Too Good to Be Ethical?

For many years, a local health club has given half-price membership for all municipal employees. The health club is now expanding and applies for a waiver of sewer impact fees, which requires a staff recommendation. The planning director is also a part-time employee of the health club. He and all other staff members are recipients of the discount membership. What should the town do?

# Socializing with the Dark Side

Is it unethical, as a regulatory planner, to socialize with your paid consultants as peers? They may buy drinks or dinner, but I will also sometime buy. Is the perception bad? On a related topic, what if a planner is at a conference with several of the consultants that he/she works with and is invited to go to dinner? One of the consultants picks up the tab. Another pays for cabs. A third picks up drinks after dinner. Is there any conflict?

# Ethics Scenarios

# 1. BFF (Best Friends Forever...)

**Two planners work together at a private developer for several years before both joining the planning department in a large city. After two years at the department, one of the planners returns to private sector development. How does this change the personal and professional relationship of the two planners? Does the scenario change if the planners are working in a city with a small, resource-strapped planning department?**

## 2. The Fruits of Your Labors

**You are a public sector planner working with a consulting firm in your community on a redevelopment plan. After several weeks, based on the quality of your work, the head of the firm offers you a position within the firm. Are there ethical considerations that would prevent you from accepting this position?**

### 3. Ethical Samaritanism

**A developer asks you, as a public sector planner, to help him select the team of lawyers and architects that you would recommend, since you are familiar with who is good in your community. How do you respond? If you decide that giving advice on a team is not ethical, are there other ways you can assist?**

# Resources

## APA Ethics Webpage

[www.planning.org/ethics/index.htm](http://www.planning.org/ethics/index.htm)

– Toolkit for Conducting Ethics Sessions