



Respected Nebraska Accountant Receives *Being a Difference Award*

The NASBA Center for the Public Trust (CPT) bestowed a 2012-13 *Being a*

Difference Award to Robert C. McChesney, CPA, owner/managing partner of McChesney Martin Saghorn, P.C., of North Platte, NE., on November 14.

CPT President, Alfonzo Alexander presented the award to McChesney during the North Platte Area Chamber of Commerce & Development Corporation's Annual Meeting & Luncheon.

Over 160 people attended the award ceremony, including representatives of the Nebraska State Board of Public Accountancy and McChesney's entire firm staff. Dan Mauk, the Chamber President, talked about the impact McChesney had on the community, and how the Award presentation drove attendance up compared to a regular chamber meeting.

McChesney, a 40-plus year veteran of the accounting profession and former chair of both the Nebraska Society of CPAs and Nebraska State Board of Public Accountancy, came highly recommended for the award due to his strong adherence to ethical principles, unwavering leadership and service to the community.

He is widely recognized within the accounting and legal professions for exposing an out-of-town CPA for exploiting tax laws and administering fraudulent tax schemes within the North Platte community. As a result of McChesney's efforts, the scheme ended before additional

individuals within the community were negatively impacted. Following several years of litigation, a Federal Court convicted the out-of-town CPA of defrauding the United States of over \$3 million. The CPA was later revoked of his CPA license and sentenced to a federal prison.

A graduate of the University of Nebraska-



Lincoln, McChesney was awarded the Nebraska Society's 2010 Distinguished Service to the Profession Award. He is currently serving his second term on the Society's Foundation Board of Trustees.

"McChesney's ethical character and decision-making ability is a shining testament of one who values the importance of maintaining a strong ethical foundation, regardless of the situation or risk factors at hand," said Dan Sweetwood, Executive Director of the Nebraska State Board of Public Accountancy.

The CPT is proud to honor the humble and reserved Robert C. McChesney with the *Being a Difference Award*. He is thought of as a true hometown hero, and treated Alexander with overwhelming care and respect during his stay in Nebraska. Be sure to read more about this year's *Being a Difference Award* honorees in future editions of *Ethics Matters*.



GOOD NEWS: OHIO SOCIETY OF CPA'S LAUNCHES ITS FIRST CPA DAY OF SERVICE

"We make a living by what we get, but we make a life by what we give."

- Winston Churchill

The Ohio Society of CPA's (OSCPA) understands that being of service to others is the root of living, not only by serving the public through accountancy practices, but by being of service to their community.

OSCPA launched its first CPA Day of Service this past June. Many states have participated in CPA Day of Service, of which Ohio proudly joined the patronage.

The CPA Day of Service is an opportunity for CPA's, friends, family and coworkers to unite statewide, in order to enhance communities through various service projects including: yard beautification, food preparation, and hospitality groundwork for homeless men, women and children.

The masterminds behind the Ohio CPA Day of Service derived from the OSCPAs Young CPA Board. Many members of the

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GOOD NEWS: OHIO SOCIETY OF CPA'S LAUNCHES ITS FIRST CPA DAY OF SERVICE

Young CPA Board are already involved in their communities. However, they wanted to surpass individual advocacy by implementing a statewide community service project involving all OSCPA members. Hence Ohio's first CPA Day of Service.

"Volunteering has given me the opportunity to pay forward to a community that has given me so much," said Alex Swain, with the Columbus office of Ernst & Young.

We all have an obligation to reinvest in our communities, as there is no better way to gain *public trust* than by performing commendable acts of service. Start by giving your time to others in hopes of strengthening the entire community.

"Each activity I've participated in has shown me a different perspective on life. I'm truly lucky to have my health, career and a great support system around me. Some people aren't as fortunate. Helping others get through tough times is a great personal reward, and forces me to take a step back and realize how grateful I should be for where I am," said Bob Horstman, CPA/CVA.

NASBA's Center for the Public Trust acknowledges the importance of community involvement and applauds participation in Ohio's first CPA Day of Service.

Do not miss out on an opportunity to make someone's world a little brighter. To read more about Ohio's first CPA Day of Service, visit:
ohioscpa.com/membership/cpa-day-of-service. ☆



LEADERSHIP COLUMN

Are You Intentionally An Ethical Leader?

ALFONZO ALEXANDER
PRESIDENT, NASBA CENTER FOR THE PUBLIC TRUST
NASBA, CHIEF RELATIONSHIP OFFICER

Through a couple of recent events, I have been reminded that to be an ethical leader, you have to be intentional.

That is, intentional about being ethical and intentional about being a leader. Interestingly, the first reminder came from young leaders and the second reminder came from a leader more senior than me.

Reminder number one came through an article about four college football players. These young men were intentional about doing the right thing when they entered a well-lit store to buy some snacks after practice. After selecting their items, they went up to the counter to pay, but there was no cashier around. Although they found no cashier, they found a camera in the store and used it to be intentional about ethics. The young men counted the total of their items and the appropriate tax, showed the cash to the camera, showed the items to the camera and left the cash on the counter to cover the cost of the items before leaving the store. They then went to another store in the complex and told the employee there exactly what they had done. It may seem like a small thing to some, but with all the news we hear about young men and women making bad decisions, it was refreshing for me to hear how these student athletes exercised good judgment and were intentional. Their actions demonstrate good ethical leadership. Thank you Andy DuBoff for sharing the story with me.

The second reminder was from a personal experience. Recently I was in North Platte, NE to present Bob McChesney a NASBA CPT *Being a Difference Award*. Bob was intentional and showed great leadership throughout the day. Upon my arrival into North Platte, Bob's face was the first I saw. Bob made sure that HE cleared his

schedule to make the day a great one for everyone involved, including me.

Bob made it easy for me to see that his leadership style was centered on an intentional effort to be a humble, diplomatic leader who encourages open and productive communication.

On a day that he was to be honored, Bob made it possible for his firm, his family and other business colleagues and friends to be part of the celebration. How is that intentional? Bob made it possible and convenient for approximately 110 people to attend the presentation, held during the North Platte Chamber of Commerce's Annual Luncheon. By scheduling the presentation then, the Chamber had record attendance for their event, and the people who meant the most to Bob were able to share in the moment. Finally, he was intentional about his hospitality towards me. From the time I arrived at the airport at 9:00 a.m., until the gate opened for me to depart after 4:00 p.m., Bob personally hosted me every second of my time there. Bob told me that he cleared his day so he could make sure I had a good visit to North Platte. Bob is intentionally *Being a Difference* through his leadership and hospitality, which has been demonstrated for over 40 years in Nebraska, and on one special day in North Platte for me. Thank you Dan Sweetwood for nominating Bob McChesney.

Let my reminders challenge you like they have challenged me. Are you intentionally an ethical leader? Without being intentional, I am not sure it can be consistently done.

As Always, Lead with Integrity! ☆

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Happy New Year. We at the NASBA Center for the Public Trust (CPT) wish you a prosperous and outstanding 2014. As we reflect back on our eight years of operation, we are grateful for the contributions you have made to our effort to champion the public trust by advancing ethical leadership.

In the upcoming year, we look forward to significant growth and enhancements in several areas.

- ★ Grow the number of StudentCPT chapters from 18 to 28.
- ★ Hold our fourth National Student Leadership Conference in St. Louis, increase the number of students attending to 50, representing 25 universities from across the United States.
- ★ Award additional *Being a Difference Awards* to deserving corporate and community leaders.
- ★ Increase the number of entrants in our Ethics in Action Video Competition and continue to engage a growing number of students.
- ★ Present Ensuring Integrity: The Ninth Annual Auditing Conference in collaboration with Baruch College's Zicklin Center for Corporate Integrity.
- ★ Grow the exposure and participation in the ethical leadership certification program to provide online training for university students in the best practices of ethical leadership.

As we enter into the New Year, we are optimistic about the opportunities to impact an increasing number of young leaders through the StudentCPT, opportunities to showcase more ethical leaders through the *Being a Difference Award*, and continuing to keep integrity at the forefront through our educational programming, including our new ethical leadership certification program.

In order to pursue these opportunities, we need your help. Please consider the CPT as a part of your annual contributions. You may send a check to the address below, or you may make your contribution online at www.thecpt.org. Thank you in advance for your support.

With Gratitude,



Alfonzo Alexander
 President

Programs Your Donations Support

The CPT works to accomplish its mission through educational programming and by raising awareness of leaders who are succeeding in business while maintaining the highest levels of ethics and integrity. The CPT's educational programming is segmented into two areas, professional programs and student programs.



PROFESSIONAL PROGRAMS:

The CPT offers programming for professionals focused on business ethics and ethical leadership. Program offerings include training conferences, webinars and virtual community interaction. Quickly becoming recognized by business professionals as a significant resource for information and education on business ethics and ethical leadership, the CPT:

- ☆ Conducts professional conferences focused on ethical leadership,
- ☆ Provides resources for ethics training and development, and
- ☆ Provides commenting on ethics-related issues for various professions.



STUDENT PROGRAMS:

The CPT establishes StudentCPT chapters on college and university campuses throughout the United States. These chapters offer students exposure and practice dealing with ethical decision-making and ethical leadership. The CPT also offers an annual Student Leadership Conference for student leaders from academic institutions across the country. Through these programs, the StudentCPT is rapidly becoming known for providing current, practical business ethics education and exposure. Student program offerings include:

- ☆ StudentCPT Chapters,
- ☆ StudentCPT Business Ethics Certification Program,
- ☆ The Ethics in Action Video Competition, and
- ☆ The CPT Student Leadership Conference.

The CPT's awareness initiatives center on its *Being a Difference Award* program and its Ethics Awareness activities. These programs are designed to promote individuals, businesses and other organizations achieving success in the most ethical manners.



BEING A DIFFERENCE AWARD:

The CPT recognizes individuals practicing high standards of ethical, business leadership. *Being a Difference Award* recipients do not simply aspire to make a difference; they are *Being a Difference* in their careers and other endeavors by embodying the very best principled behavior and integrity. The CPT names four recipients each year. The Program components include:

- ☆ Award events for recipients in their local markets, and
- ☆ The *Being a Difference* Video Series, launching in Fall 2014, featuring interviews with winners and other ethical leaders.



ETHICS AWARENESS:

The CPT works to build awareness of ethical leadership in business and academic communities throughout the country. By utilizing various forms of electronic media and traditional communication tools, the CPT is steadily building business ethics awareness and the CPT brand. Measures taken by the CPT include:

- ☆ A robust website with business ethics resources for business leaders and students,
- ☆ Utilizing social media to attract attention to relevant business ethics issues and initiatives, and
- ☆ Publishing the *Ethics Matters* newsletter bimonthly.

Embracing the Power of Ethics

This year, 42 students representing 21 schools traveled to Chicago, IL, for the NASBA Center for the Public Trust's (CPT) 2013 Student Leadership Conference, a two-day blitz of leadership and ethics training.

The Conference was held alongside the NASBA Eastern Regional Meeting at the InterContinental Chicago Magnificent Mile. The experience was shared by student leaders from each StudentCPT chapter, as well as students committed to taking on leadership roles in the development of new chapters. Students eager to establish new StudentCPT chapters came from the College of Charleston, Florida State University, Metropolitan State University of Denver, The Ohio State University, and the University of Nevada – Reno.

In addition to leadership and business ethics training, the Conference is intended to give a hearty introduction to the CPT and its programs to those preparing to establish an affiliated chapter. It also offers the development of a support network among students at varying levels of chapter status.

The Conference kicked off with keynote speaker Jenneen Kaufman, Vice President and CFO of the Tennessee Titans. Kaufman shared experiences from throughout her career path and the journey that led to her current position. She spoke candidly about multiple challenges she has faced while working her way up through a male-dominated, NFL franchise. Attendees were all ears and eager to learn about Kaufman's real-life experiences and advice. Kaufman also offered an interesting peek into the organizational structure and support systems in place for the professional athletes employed by the organization.

Dr. Bob Chandler, Professor of Communication and Director of the Nicholson School of Communications at the University of Central Florida, educated students on *Effective Communication for the Business World*. Chandler spoke about what is often communicated through means, other than words. He offered advice and examples about the importance of body language, as well as tone and context. He also emphasized the importance of active

listening; being a fully engaged listener.

In a lively, theater-like setting, students were presented with an ethics case, dramatically played out right in front of them by several CPT professionals, including Board President David Costello, Board members Drs. Linda & O.C. Ferrell, CPT Chief Financial Officer Michael Bryant and CPT President Alfonzo Alexander. Attendees were put into teams and given an assignment of creating a presentation to be given the next day. This activity allowed the attendees to practice assessing and debating the ethical dilemma and present their team's recommendation for action.

Perhaps one of the most beneficial sessions for students was the workshop on *Strategic Networking*, where CPT staff members Ronald Taylor and Amy Walters reviewed tips and topics for successful networking. Students were then given the opportunity to hone basic networking skills with each other. The students also had multiple opportunities throughout the Conference to practice what they learned by networking with Board of Accountancy members, high-level NASBA staff and other Eastern Regional Meeting attendees.

Joy Moon, one of the student attendees from East Central University in Ada, OK, particularly enjoyed Dr. William Latham's *Strengths Finder* workshop. Prior to the Conference, students completed a *Strengths Finder* assessment online, which Dr. Latham used to evaluate varying strengths, tasks and even career paths that utilize the students' particular assets.

"I have so much more confidence now, I love knowing what my strengths are and will be able to use them in my education and throughout my career," said Moon.

The Student Leadership Conference is just one benefit of the StudentCPT program offered by the NASBA Center for the Public Trust. The mission of the StudentCPT is **to promote ethical thinking in the developing character and conscience of students**. To learn how to sponsor a leader to the 2014 Student Leadership Conference, please contact Ronald Taylor at 615-312-3834 or rtaylor@nasba.org ☆

Welcome New StudentCPT Chapters

The StudentCPT program is pleased to welcome its two newest chapters, both at highly-recognizable universities.

On October 1, 2013, an inaugural chapter kick-off meeting was held at The Ohio State University. In addition to the student attendees, several faculty members were on hand to express their interest and support. The guest speaker for the meeting was Aaron Beam, founding CFO of HealthSouth. Beam, who was involved in the \$2.7 billion HealthSouth accounting fraud scandal, spoke to students candidly about how he failed to respond ethically to high pressures from the corporate world and internal leadership. He did not try to excuse his behavior, rather he spoke on his ability [at that time] to justify his bad decision by convincing himself, "just this one time."

As his story unfolded, he revealed that once you start down the wrong path, it is almost impossible to correct the course. Beam was passionate in his message to students, driving his plea; "please learn from my mistakes."

"We are about business ethics," served as the theme for the opening of the message delivered to students at the StudentCPT chapter launch at Florida State University on Thursday, November 21.

The meeting was held in conjunction with the FSU Delta Sigma Pi meeting, and featured CPT President Alfonzo Alexander as the guest speaker. The FSU chapter got off to a great start and is planning its second event, featuring Weston Smith in February 2014.

Two students representing both schools participated in the 2013 Student Leadership Conference; including Brittany Bird, who now serves as president of the FSU StudentCPT. We look forward to supporting these two new chapters as they continue to grow. ☆

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Current StudentCPT Chapters

- Baruch College
- Birmingham Southern College
- Colorado State University
- East Central University
- Florida State University
- Lipscomb University
- Middle Tennessee State University
- New Mexico State University
- Ohio University
- Rutgers University - New Brunswick
- The Ohio State University
- University of Colorado at Colorado Springs
- University of Kentucky
- University of New Mexico
- University of Northern Colorado
- University of Tennessee Knoxville
- University of Utah
- University of Wyoming