

# ETHICS MATTERS

NASBA  
CENTER FOR THE  
PUBLIC TRUST



WE CHAMPION ETHICAL LEADERS

January/February 2017

## GOOD NEWS

### New York Based Food Delivery App Kicks Off “Million Meal Mission”

In the age of an abundant amount of phone apps, one would think they’d seen it all. That is, until the Sharebite app was launched. Currently available only in New York City, the app provides food delivery services for more than 2,000 restaurants. What’s unique about Sharebite is that for every meal purchased, one meal is donated to the charity of your choice. This user-friendly app offers the option to view the charities that are affiliated with Sharebite, and users can easily select the charity you want the extra meal donated to.

“If everyone in Manhattan ordered takeout on Sharebite, we could end childhood hunger in NYC. Did you know 1 in 4 children in NYC face hunger? The number of kids in households without reliable access to food is staggering! Through our partnership with City Harvest, we share a meal with a child facing hunger on your behalf for every order placed from a local restaurant on Sharebite,” – taken from Sharebite’s website.

This innovative food delivery app is speaking to Millennials, [continued on page 2](#)

## INSIDE

Lead With Integrity .....	2
Make a Meaningful Resolution in 2017 .....	2
StudentCPT News .....	3
Thank You .....	4

Editors: Jenna Elkins and Cassandra Gray  
Contributors: Alfonzo Alexander, Ryan Hirsch, Alexia Kammer, Ashley Metivier, Sydney Shearer  
Production Editor: Katrina Mitchell



## The NASBA CPT Cohosts 11th Annual Audit Conference

For the 11th consecutive year, the NASBA Center for the Public Trust (CPT) and the Robert Zicklin Center for Corporate Integrity hosted the annual Ensuring Integrity Audit Conference at Baruch College, in New York, NY. This event allows those in business, public accounting, academia and policy setters to examine the current best practices of ethics and independence within the auditing profession. Nearly 200 attendees were present, including representatives from the American Institute of Certified Public Accountants (AICPA), the Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB).

CPT President, Alfonzo Alexander, opened the conference by welcoming conference attendees. Other conference speakers and panelists included: Douglas Carmichael of Baruch College, Mike Santay of the Auditing Standards Board, Jennifer Rand of the PCAOB, Marc Panucci of the SEC, Noel Allen of NASBA, Thomas Ray of Baruch College, Steven Glover of Brigham Young University, Christine Gunia of PCAOB, Susan Jones of KPMG, David Simko of EY, Jim Doty of PCAOB, Jane Barton of Baruch College, Lee Seidler of FineMark National Bank and Trust and Winthrop Realty Trust, Phil Wedemeyer of Atwood Oceanics, Jeremy Wiesen of New York University, Liban Jama of PCAOB, Scott Univer of WeiserMazars and Michael Young of Willkie Farr & Gallagher.

Attendees were eligible to earn up to eight CPE credits in auditing. Interested in attending the 2017 conference? Email [info@thecpt.org](mailto:info@thecpt.org) for more information. ☆

## Make a Meaningful Resolution in 2017

With the start of 2017, you may be hard at work on your new year resolutions. Whether you are planning to get in shape, read more books or advance your career, it is important to make resolutions that will make an impact. In 2017, the NASBA Center for the Public Trust (CPT) invites you to amplify the impact of your resolutions by pledging your year-round support to the CPT.

By setting up a recurring donation, you have the opportunity to invest in the development of young leaders who think and act with honesty and integrity, and apply high standards of ethical behavior to their daily activities.

**In 2017 the CPT will be launching an all new monthly giving program. For as little as \$15 a month you can help us achieve our goal of impacting more than 10,000 students in 2017.**

To become a founding member of this giving program and make a meaningful resolution in 2017, email [info@thecpt.org](mailto:info@thecpt.org) or call (615) 312-3834. ☆



## LEAD WITH INTEGRITY

Do I Know It All?

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

As we roll full speed into 2017, I am compelled to share thoughts and perspectives on ethical decision-making this year, based on encounters I have with interesting individuals from across the country. My travels give me the opportunity to engage with people, ranging from future leaders in the workforce on college and high school campuses to executives at the highest levels in business and government. The questions I receive after a speaking engagement are often fascinating and can benefit us all. I look forward to sharing them with you.

A few weeks ago, an executive (we will call him Bob) asked my advice on an ethics situation. A few minutes into the conversation, we discovered he was about to make a common mistake. He was close to making an important personnel decision without knowing and analyzing all the facts.

When making an ethical decision, it is imperative to know all (or as many as time will dictate) the facts needed to make the best decision. In fact, to make the best decision, all possible scenarios leading to the decision must be investigated, along with the potential outcomes of the decision. This can only be accomplished if we first seek and uncover the facts in the situation.

How we get to the facts is not always easy. One way we can quietly learn what we need to know is looking at the data in the situation. By looking at data, we give ourselves the best opportunity to uncover unbiased information that leads to the facts. From data, we also see trends that help us understand the scope and impact of the situation.

Looking at the data alone, as the executive I referenced earlier did, does not always illustrate the total picture. In many situations, the data helps us determine the best questions to ask other stakeholders. The combination of the questions and the data analysis is best used to uncover and analyze the true facts in a situation.

Bob discovered he was about to make a major decision based on data given to him by his team. However, he had not spoken with anyone directly involved with the project yielding the data. He also had not considered the impact on customers using the services. At the end of our conversation, Bob had a different approach that would cost him an additional day of fact gathering, but he was sure this process would bring him to a better decision.

In 2017, before you make a major decision, ask: "Do I know it all?"

*Analyze all the Facts and Lead with Integrity. ☆*

continued from cover

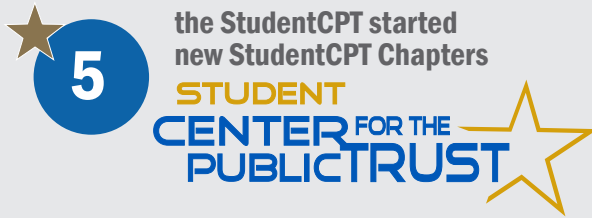
## New York Based Food Delivery App Kicks Off "Million Meal Mission"

and if the tech unicorns (Uber, Airbnb) have taught us anything, it's that speaking fluent Millennial equals making it big in the tech industry. Sharebite has a goal of providing one million meals in one year to its affiliated charities. It will be interesting

to see if they reach their goal, and the CPT wishes them the best of luck.

The CPT loves sharing good news. If you have an organization you would like to feature in this section, email: [info@thecpt.org](mailto:info@thecpt.org). ☆

# In 2016...



StudentCPT chapters conducted more than **100** campus meetings and community service projects.





More than **1,500** students enrolled in the Ethical Leadership Certification Program


**ETHICAL LEADERSHIP CERTIFICATION**

**598** New followers connected with the CPT on Facebook and Twitter platforms.

the *Ethics in Action* Video Competition received **66** submissions

**3,200** video votes  

and generated **11,500** views 

## CPT Rolls Out New Version of the ELCP Exclusively for Honor Society Students



The NASBA Center for the Public Trust (CPT) is proud to announce an exciting, new partnership with Beta Gamma Sigma Honor Society. In December 2016, the CPT launched a version of the Ethical Leadership Certification Program (ELCP), exclusively for Beta Gamma Sigma members. This customized version of the certification program features interviews with top executives from AT&T, UPS, Kimberly Clark and others, discussing the importance of organizational support, conflict management and ethical decision-making.

Beta Gamma Sigma has already begun promoting the product to current collegiate members. The CPT is excited about the partnership, and looks forward to working with Beta Gamma Sigma members in upcoming semesters. ☆

## CPT LEADERSHIP

### BOARD OF DIRECTORS

**DAVID A. COSTELLO, CPA**  
CPT Chair  
Retired President & CEO, NASBA & NASBA CPT

**LARRY W. BRIDGESMITH, ESQ.**  
CPT Life Director  
Chief Innovation Engineer, Lean2Law

**MILTON BROWN, PA**  
CPT Life Director  
President & Owner,  
Accounting Offices of Milton Brown, LLC

**JANET BUCHANAN, Ph.D.**  
President, Buchanan Consulting, LLC

**JIMMY E. BURKES, CPA**  
CPT Secretary  
Consultant Haddox Reid Eubank Betts PLLC

**CYNTHIA COOPER**  
CEO, The CooperGroup, LLC

**LINDA FERRELL, Ph.D.**  
University Distinguished Chair in Business Ethics,  
Jack C. Massey College of Business,  
Belmont University

**O.C. FERRELL, Ph.D.**  
University Distinguished Chair in Business Ethics,  
Jack C. Massey College of Business,  
Belmont University

**BILL FOWLER, CPA**  
Senior VP, Scholarship Program, Daniels Fund  
Ethics Initiative

**LAWRENCE W. HAMILTON, MPA, ED.S.**  
Consultant

**MELVIN J. MALONE, ESQ.**  
Practice Group Leader, Butler Snow

**SEAN P. MCVEY, CPA**  
Partner, Regulatory & Public Policy Group,  
Deloitte

**VICKY PETETE, CPA**  
Executive VP & CFO, Vision Bank

**JOSEPH PETITO, ESQ.**  
Principal – Public Policy, Pricewaterhouse  
Coopers LLP

**LOUIS UPKINS, JR.**  
President & CEO, Upkins & Co.

### EXECUTIVE STAFF

**KEN BISHOP**  
CEO, NASBA CPT

**ALFONZO ALEXANDER**  
President, NASBA CPT

**SANDRA DAVIDSON**  
CFO, NASBA CPT

# THANK YOU!

The NASBA Center for the Public Trust (CPT) team would like to sincerely thank all of the donors and partners who have supported our programs throughout 2016. We appreciate all that you do to help us advance ethical leadership throughout the United States. Thank you!

## Thank You to Our 2016 Partners & Supporters

AICPA

Baruch College

Beta Alpha Psi

Center for Audit Quality

Center for Nonprofit Management

CPA Canada

Community Foundation of  
Middle Tennessee

Daniels Fund

Dean Institute for Corporate  
Governance and Integrity

EthicsGame

Helios Digital Learning

Memorial Foundation

NASBA

Nichols Cauley

Ph.D. Project

Pinnacle Bank

Prometric

The Accountants Coalition  
(Deloitte, EY, KPMG, PwC)

Wesley A. Caldwell Foundation