

ETHICS MATTERS



WE CHAMPION ETHICAL LEADERS

August 2022

GOOD NEWS

Solar Panels to be Sold at Ikea

In recent news, IKEA U.S. announced that it joined forces with SunPower to offer home solar solutions in the United States. The Swedish retailer and SunPower Corp., a leading residential solar technology and energy services provider, announced that they were teaming up to make solar energy more accessible for everyone. A goal of the partnership is to help customers generate and store their own renewable energy and live more sustainably. Home Solar with IKEA is expected to launch in select California markets in Fall 2022.

“At IKEA, we’re passionate about helping our customers live a more sustainable life at home. We’re proud to collaborate with SunPower to bring this service to the U.S. and enable our customers to make individual choices aimed at reducing their overall climate footprint,” said Javier Quiñones, CEO & Chief Sustainability Officer, IKEA U.S. “The launch of Home Solar with IKEA will allow more people to take greater control of their energy needs, and our goal is to offer the clean energy service at additional IKEA locations in the future.”

The NASBA Center for the Public Trust (CPT) loves to hear about organizations that aim to make sustainability more accessible for everyone. If you have more Good News, please share by emailing the CPT at info@cpt.org. ☆

INSIDE

Lead with Integrity	2
Is the ELT for Me?	2
Meet the New CPT Staff	3
SLC Recap	4
Student News	5
SLC in 2023	6

Editors: Dina Barabash and Cassandra Gray
Contributors: Alfonzo Alexander, Deborah Lederman and Jasmine Jenkins. Production Editor: Katrina Mitchell



The CPT Golf Classic Returns with Excitement

After a two-year break, the NASBA Center for the Public Trust (CPT) Golf Classic returned to the greens on Monday, March 28, 2022. This annual event, which was paused due to COVID-19, was held at the Governors Club of Tennessee, a beautiful Arnold Palmer Signature Course, in Brentwood, TN. The CPT was pleased to host its largest number of teams and players yet, 15 teams totaling 60 players. It was clear that all the players, staff and volunteers had a wonderful time.

Due to large sponsorships from birdie partners: Burkett, Burkett & Burkett, P.A. and Butler Snow, LLP, the CPT was able to provide lunch and dinner for all the participants. CPT and NASBA board members contributed to the event, enabling the CPT to provide door prizes to all golfers. In addition, local businesses and supporters of the CPT donated prizes that made the awards for winners unique. Many of the players learned more about the CPT and made additional

contributions to support StudentCPT chapters across the country.

This year’s Classic was not just a local event. Golfers who support the CPT came from all over the United States to support the work of the CPT. The organization is grateful for the continued support of its board members and NASBA board members who make the trip to Brentwood and have some fun supporting this great cause. To keep with tradition, the 2022 CPT Golf Classic ended with each player going home with a prize, including Tennessee Titans and Vanderbilt football tickets, a flat screen TV, golf equipment, beach equipment, free rounds of golf, and many other prizes. But the real winners are the students and the StudentCPT chapters benefiting from the generosity of the players, supporters and friends of the CPT.

Get ready for the next CPT Golf Classic coming in March 2023. ☆



LEAD WITH INTEGRITY

My New Discovery: Lead with Empathy

ALFONZO D. ALEXANDER
PRESIDENT, NASBA CENTER FOR THE PUBLIC TRUST
CHIEF ETHICS AND DIVERSITY OFFICER, NASBA

Is the ELT for Me?

Are you looking for a way to bring ethics training to your professionals? Have the practitioners in your state been leaning into the gray areas of ethical behavior? Have there been violations of your state's accountancy laws and regulations? If you answered "yes" to any of these questions, the Ethical Leadership Training (ELT) program offered by the NASBA Center for the Public Trust (CPT) is the answer.

The ELT is the remediation of choice for 14 State Boards of Accountancy as part of their settlement agreement with professionals that have violated their state's rules and guidelines. The ELT program is designed to help professionals identify ethical issues, resolve ethical dilemmas and create an environment that promotes the highest standard of ethical behavior in their state.

The ELT program provides tools and resources to guide ethical decision making and encourages changes in behavior for those who participate. Easy to implement, the ELT carries no cost to the state board as the participant pays all the related costs. The training experience is structured as a standard three module program, with an additional customized state-specific module available. The tracking and reporting components provide boards with accurate information on an individual's pass rate as determined by the State Board of Accountancy or over three attempts. Upon completion, the participant receives a certificate indicating their success.

Ethical decision making in the workplace can be challenging. It requires clarity of values along with accountability, critical thinking skills, professionalism, and trust. Let the CPT help train your practitioners as they strive for ethical behavior in business. ☆

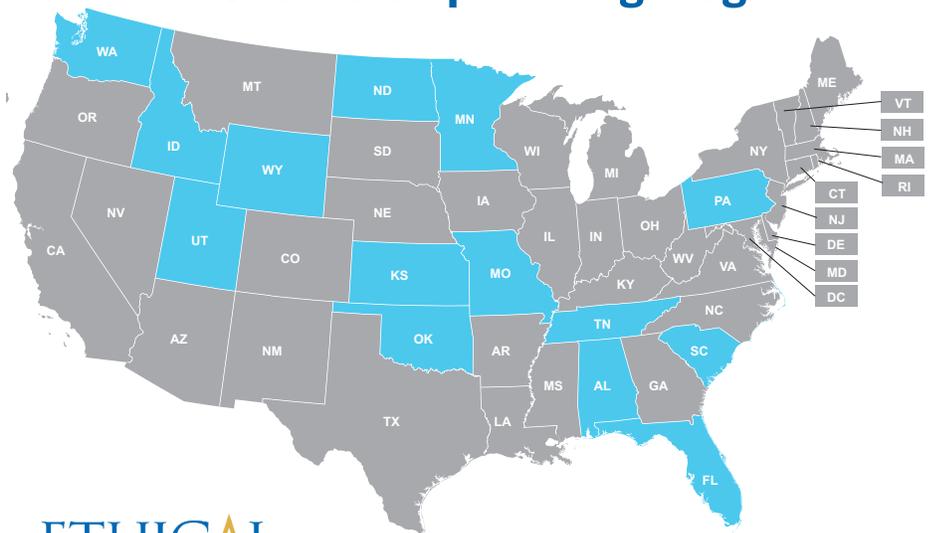
Leading is one of the most challenging undertakings any of us can experience. However, it can also be one of the most rewarding and impactful endeavors. Next month, I will celebrate my 31st year in a formal leadership capacity as a professional. Ironically, I am still learning how to lead, and I see more reasons for my style to be flexible as I continue to learn and grow.

One key quality I now realize is more important than ever before, is leading with empathy. The variability in which we must operate or get to operate within today is tremendous. The pace of change is much greater than it has been in recent history. This evolving environment causes us, leaders, to practice and process change-management, even in our typical, daily activities. Because of all the change, we must show a greater level of empathy with the people we lead. Everyone does not process and respond to change at the same pace. We are better served to lead in a way that acknowledges this fact.

Empathetic leadership... easier said than done, right? I agree. This is not natural for most of us. However, it is important. We have to be intentional about getting to know the people we lead and to understand how they are dealing with the changes life is bringing them. As empathetic leaders, if we understand the needs of others, and are aware of their feelings and thoughts, we stand to be more effective.

As a fellow leader, I challenge and encourage you to invest time understanding your people and their needs. Get to know how they feel about things related to work and beyond. I am now making this investment. Join me on this journey. You and your people will be better for it. As always, Lead with Integrity. ☆

Does Your State Use the Ethical Leadership Training Program?



States Currently Using the Training Program



Meet the New CPT Staff

NASBA's Center for the Public Trust (CPT) is excited to introduce its newest staff members, Deborah Lederman, Jasmine Jenkins and Brandi Taylor. The CPT staff offers continuous guidance and support throughout the year. We are privileged to have these leaders share their knowledge and professional experience.



Brandi Taylor serves as the executive assistant to the CPT president and as administrative support to the CPT Team. In this role, she helps with all

administrative needs for the CPT president and staff including calendar management, appointment scheduling, follow-up activities and special projects as needed. She is self-motivated and goal-directed with positive energy, initiative, and focus. She also brings keen insight into the needs of others, the ability to listen, identify problem areas and form innovative solutions and articulate them in presentations and meetings.

Taylor had a career in higher education, prior to joining the CPT. She has also served as an executive assistant for other companies and nonprofit organizations such as the ECS Group, The Legacy Foundation, Man Up Men's Health Initiative, and The College Consultant. Her experience within the higher education, entertainment, creative arts, and the sports industries have cultivated her skills in event planning, promotions, recruitment, and communications. She prides herself in having a special talent at engaging customers/clients, building relationships, and providing excellent customer service.

Outside of the CPT, Taylor spends lots of time with family, loves to travel, and read.



Deborah Lederman serves as the CPT operations manager. In this role, she works closely with the CPT president to grow the organization's presence across the country and to ensure quality delivery of all CPT programs and services. Lederman joins the CPT with more than 15 years working as a program manager and administrator in academic and professional organizations.

She has been instrumental in managing the fulfillment of larger organizational goals and coordinated activities between multiple projects. She provides detailed attention to program strategy, project delegations and program implementation. Lederman has also played an active role in nonprofit fundraising. She has planned and executed events featuring some of Nashville's biggest artists, such as Allison Kraus, Bela Fleck, Abigail Washburn, and Joy Williams. She is adept in cultivating relationships with donors, creating and implementing fundraising programs and working closely with organizations to achieve fundraising goals.

When not at CPT, Lederman can be found volunteering at her daughter's high school store, taking a yoga class, and trying to teach her dogs, Taffy and Frances, to not bark at squirrels.



As Student Programs Manager, **Jasmine Jenkins** is responsible for all CPT student-related programs and events such as the StudentCPT Chapter Program, *Ethics in Action* Video Competition, Campus *Being a Difference* Awards, Ethical Leadership Certification Program, Lead with Integrity series, and the StudentCPT Leadership Conference.

Prior to joining the CPT, Jenkins worked at Mercedes-Benz, where she helped improve engagement and relationship building to recapture customers and drive retention. She also worked at Kaiser Permanente as a hospital courier manager, preparing over a hundred drivers for their daily route. While at Mercedes-Benz and Kaiser Permanente, Jenkins created strategic plans and led trainings focused in areas of public relations, risk management, recruitment, and leadership development.

A California native, Jenkins was a collegiate student-athlete at the University of Nevada, Reno while receiving a Bachelor of Science in human development and family studies. In Jenkins' free time, you can find her playing ball with her two boys or exploring Music City. ☆

STUDENT CPT 2022 LEADERSHIP CONFERENCE



The 2022 StudentCPT Leadership Conference (SLC) was held in Colorado Springs, CO, at the Cheyenne Mountain Resort, June 6-8, 2022. This year's conference theme was "Climbing the Mountains of Leadership," reiterating the importance of the many levels and foundations to leadership. The SLC was held in conjunction with the NASBA Western Regional Meeting, and marked the first in-person conference held since 2019.

A total of 21 schools were represented, with 36 students in attendance. This was the first year the University of Guam was able to attend an in-person SLC and students ranged in age, areas of study and academic classifications, from having a StudentCPT on campus to hearing about what the CPT does with ethics for the first time. It was important to take an opportunity, like the SLC, to hold open discussions on where ethical dilemmas are found, how to overcome them in life and in the work force and, most importantly, how to navigate the new normal that students have to face on campus and remotely.



Keynote speaker Jennifer Bouchard discusses different leadership styles.



David Costello, Cynthia Cooper and Donny Burkett.

The CPT was honored to host guest speaker Jennifer Bouchard with Meta, who broke down different leadership styles and discussed what they look like in all aspects of life. Sedrik Newbern, a professor at Western Kentucky and a consultant for the CPT, touched base on leading from any level. Deborah Lederman, CPT Operations Manager lead a networking strategies workshop that prepared students to converse with NASBA members attending the Western Regional Meeting. CPT President Alfonzo Alexander honed in on strengths-based leadership and what that looks in the new world. Jasmine Jenkins, CPT Student Programs Manager lead students in team building and guided students in presenting case studies to judges on their last day.

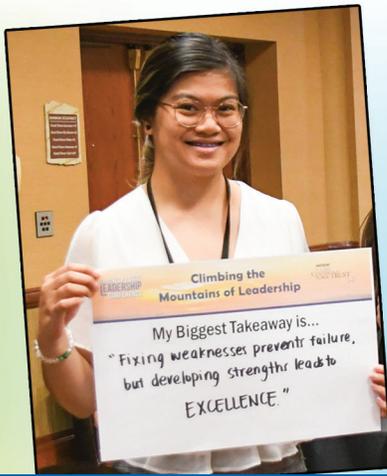
It was an honor to have NASBA CPT board members Donny Burkett, David Costello and Cynthia Cooper serve as judges for the students' competitions and give words of encouragement throughout the conference. NASBA Chair Mike Fritz closed the conference with insight on ethical dilemmas he faced early-on in his career. ☆



NASBA Chair Michael Fritz gives insight on ethical dilemmas.



Students work together on team building exercise.



University of Guam students, Katrina Tahimik (left) and Sheena Miranda (right).

STUDENT NEWS

Within StudentCPT chapters, courses range from being taught fully in-person, hybrid a few times a week or strictly virtual. These circumstances are ever-changing and sometimes force students to go from virtual to in-person within the same month. Communication, trust and guidance have taken a new role when tying ethics in business and navigating life. Email, phone calls and virtual meetings demand a new respect in being accountable and reliable when the next time seeing a coworker or fellow student may be unknown. The NASBA Center for the Public Trust (CPT) is seeing students express themselves through the *Ethics in Action* competition with video topics that relate to working remotely or The *Being a Difference* Award going to students and faculty who lead and encourage their teams to take the new normal head-on and become innovative in building engagement.

University of Guam's Program

The University of Guam is a prime example of a StudentCPT chapter that communicates, is creative and always executes. With Guam's time difference being about 15 hours ahead, most of the CPT's interaction with Guam is via email. With time just being one of the many differences, members of the Guam chapter still find ways to work around adversity and turn in StudentCPT chapter reports on time, gather fellow students and faculty to submit an *Ethics in Action* video for competition, and send two students to their first StudentCPT Leadership Conference (SLC) in Colorado. Katrina Tahimik and Sheena Miranda were able to attend the SLC this year while stopping in Japan, San Francisco, and had extra time to stay a few days after the conference to explore the state of Colorado. ☆

Congratulations to the 2022 *Ethics in Action* Video Competition winners!

Students from across the country were invited to submit commercials and short films for a chance to win up to \$1,000 in prizes. The competition was split into two judging sequences; Viewer's Choice – where peers, family members and CPT supporters voted for their favorite videos and Judge's Choice – where volunteers were asked to review videos and score them based on originality, clarity, relevance and critical thinking skills. This year, 64 videos were submitted and over 500 votes were cast during the Viewer's Choice Voting Week.

SHORT FILM CATEGORY (1-3 MINUTES)

Judge's Choice Short Film (1-3 Minutes)

1st Place Grand Prize (\$1,000)

Retaliation in the Workplace, University of New Mexico

Runner Up (\$500)

The Time Thief, Texas State University

Viewer's Choice Short Film (1-3 Minutes)

First Place (\$700)

The Bribe: What Would You Do, Texas State University

Runner Up (\$300)

Facing Pressure from your Superior
Colorado Mesa University

COMMERCIAL CATEGORY (59 Seconds or Less)

Judge's Choice Commercial (59 Seconds or Less)

First Place (\$800)

The Big Dilemma, Maryville University

Runner Up (\$400)

Gender Discrimination, Marshall University

Viewer's Choice Commercial (59 Seconds or Less)

First Place (\$500)

Respecting Gender Identity in the Workplace,
New Mexico

Runner Up (\$200)

Favoritism in the Workplace, Tennessee Tech University ☆

CPT LEADERSHIP

BOARD OF DIRECTORS

DONALD H. BURKETT, CPA
CPT Chair

Executive Vice President,
Burkett, Burkett & Burkett CPAs

DAVID A. COSTELLO, CPA
CPT Life Director

Retired President & CEO, NASBA & NASBA CPT

LARRY W. BRIDGESMITH, ESQ.
CPT Life Director

CRO, ERM Legal Solutions

MILTON BROWN, PA
CPT Life Director

President & Owner,
Accounting Offices of Milton Brown, LLC

JIMMY E. BURKES, CPA
CPT Secretary

Consultant, Haddox Reid Eubank Betts PLLC

COALTER BAKER, CPA

J. COALTER BAKER CPA/PFS

TOMMYE BARIE, CPA

Executive Vice President of Leadership
Development
Succession Institute, LLC

CYNTHIA COOPER

CEO, The CooperGroup, LLC

BILL FOWLER, CPA

Senior VP, Scholarship Program, Daniels Fund

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

KEVIN JAMES, PH.D., CPA

Dean, North Carolina A&T State University

MELVIN J. MALONE, ESQ.

Practice Group Leader, Butler Snow

SEAN P. MCVEY, CPA

Deloitte

KENT NOBLE

Bill Daniels Chair of Business Ethics
University of Wyoming College of Business

ANDREA P. PERRY, ESQ.

Attorney, Bone McAllester Norton, PLLC

JOSEPH PETITO, ESQ.

Retired Principal - Public Policy,
PricewaterhouseCoopers LLP

CPT STAFF

KEN BISHOP

CEO, NASBA CPT

ALFONZO ALEXANDER

President, NASBA CPT

SANDRA DAVIDSON, CPA

CFO, NASBA CPT

DEBORAH LEDERMAN

Operations Director

JASMINE JENKINS

Student Programs Manager

BRANDI TAYLOR

Executive Assistant



150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417
thecpt.org

SLC - SEE YOU IN 2023!

STUDENT CPT LEADERSHIP CONFERENCE

One of the best things to come from the StudentCPT Leadership Conference (SLC) was the opportunity for people to meet and connect face-to-face. Business connections were made and forged between the student attendees, NASBA board members and industry leaders. It is safe to say that both students and participants used the multi-day event to ask questions, and learn about trends in higher learning, in the boardroom and in offices around the country. The CPT staff is excited about the SLC in 2023, and welcome your support and participation at next year's conference.