

Ethical dilemmas and how to address them

ETHICAL CULTURE:

- **Tone at the top**
- **Training and guidance**
- **Communication**
- **Monitoring**
- ...

Levels of the ethical framework

Excellence orientation: “We want to”

Compliance orientation: “We have to”

ETHICS

- The practical application of values to decision making
- Right vs Wrong ↔ *Right vs Right*
- Ethics not to make people « ethical » but to help people make better decisions
- Values: « what appears in an obvious way as good »
- One action is preferable than another because of its intrinsic value
- Values indicate the most appropriate action or behaviour

ECA's value statement

VALUES

INDEPENDENCE, INTEGRITY & IMPARTIALITY	PROFESSIONALISM	ADDING VALUE	EXCELLENCE & EFFICIENCY
Independence, integrity and impartiality for the institution, its Members and staff	Keeping high and exemplary standards in all professional aspects	Producing relevant, timely, high-quality reports, based on sound findings and evidence, which address the concerns of stakeholders and give a strong and authoritative message	Valuing individuals, developing talents, and rewarding performance
Providing adequate output to stakeholders without seeking instructions or succumbing to pressure from any outside source	Being involved in EU and worldwide public audit development	Contributing to effective improvement of EU management and to enhanced accountability in the management of EU funds	Ensuring effective communication to promote a team spirit
			Maximising efficiency in all aspects of work

DEFINITIONS

Some definitions*:

- Integrity – putting the obligations of public service above personal interests
- Objectivity – basing advice and decisions on rigorous analysis of the evidence
- Impartiality – acting solely according to the merits of the case and serving governments of different political parties equally well

* UK Civil Service Code, 2010

Ethical dilemmas: A four-step reasoning



4. Which solution?

Implement it
Evaluate it

3. The others:

Who is involved?
What do they think?
Opposing views

2. You:

Immediate evaluation?
Reasons for your choice?



1. Is this an ethical dilemma?

Whose dilemma?
Which values?

First step: is this a dilemma? (1)

Two situations:



- **right versus wrong** - one option is against a legal requirement / obligation or contrary to ethics



- **right versus right**
(ethical dilemma)

No rules/ethics infringed - Two courses of actions are possible, but I can't do both. Conflicting values - Two desirable values are conflicting, I can only choose one

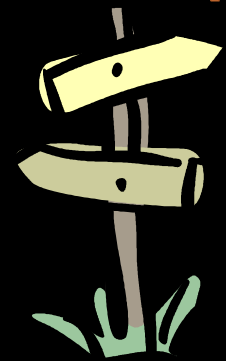
First step: is this a dilemma? (1)



The right-versus-wrong tests:

- The compliance test: “Do I infringe any law or established rules/principles in the organisation?”
- The mirror test: “can I live with the decision I'm taking?”
- The publicity test: “Am I willing to read about this in the newspaper ? Tell my family ?”
- The signature test: “Do I take public responsibility for this ?”
- The kantian test: “What if everybody acted as me?”

First step: is this a dilemma? (1)



Ethical dilemma paradigms:

- Truth versus loyalty
honesty / integrity VS commitment / promise
- Self versus community
us VS them / self VS others / smaller VS larger group
- Short term versus long term
now VS then / immediate needs VS future goals
- Justice versus mercy
fairness even-handed application of rules conflicts with compassion and empathy

Second step: my solution

- ◉ Do I have all elements to assess and solve the dilemma?
- ◉ What is my solution to the dilemma?

RESOLUTION PRINCIPLES:

- > END-BASED: the greatest good for the largest number (it includes a small amount of bad for a few people)
- > RULE-BASED: I'm setting the standard – I want everyone to act the same way in the same situation
- > CARE-BASED: I put myself in the shoes of those affected by my decision

Third step: others' solution(s)

- **Confronting with others**
 - Who is involved?
 - What do they think?
 - Are there opposing views?

Franklin D. Roosevelt: "If you have consensus on an important matter, don't make the decision. Adjourn it so that everybody has a little time to think. Important decisions are risky. They should be controversial. Acclamation means that nobody has done the homework."

Fourth step: the solution

- ◎ **Which solution?**
 - > Take a course of action
 - > Evaluate it

Practical example 1

A good candidate

You are in a management position and a key post is vacant. The applicants you have interviewed are all good in some aspects, and bad in others. None is ideal. Are you going to hire the best, although not optimal one, or re-publish the post in a few months hoping that more suitable candidates will show up?

Practical example 2

Denounce or not

You regularly play tennis with a colleague, who's become a real friend. Once, after a match, this colleague reveals to you that he is involved in a serious irregularity related to family allowances. You think that you should maybe denounce this, but denouncing a friend is not so easy ...

Practical example 3

An inconvenient truth

During an audit mission, you found a major instance of poor management by a national authority. After reading your mission report, your hierarchy considers – because of the political climate in this Member State – that this issue should not be made public and invites you not to mention it in the preliminary report you are supposed to draft. What do you do?

Appendix

Ethical reasoning at:

A. European Commission

B. UN

A. European Commission

“ETHICAL REASONING

In trying to resolve possible ethical dilemmas, which can arise when different values and principles come into conflict with one another, the following reasoning process is suggested:

- **Analyse the situation** by looking at the facts, circumstances and relevant rules, in order to identify possible options;
- **Consider the consequences** of the different options, as well as the consequences of not acting;
- **Check** whether other persons involved (hierarchy, colleagues) agree with the options you identify or see alternatives;
- **Take action** based on the best option identified;
- **Evaluate** the real impact of your action and any feedback, as such experience can serve as a precedent or a good point of departure when faced with a similar situation in the future.”

(Source: European Commission – Practical
Guide to Staff Ethics and Conduct) 18

“Thinking through situations (1)

Each of us may face situations where applying the rules may be difficult or unpopular. Each of us has faced a time where the right course of action was hard to determine. Perhaps the facts were complex. Maybe many individuals could be affected by our decisions. Perhaps a “good” choice was just not obvious, or our personal interests conflicted with the best interests of the Organisation. Maybe we did not have the information we needed to make an informed choice.

The following six-step model can help you think through these tough situations:

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B.UN

Thinking through situations (2)

- FACTS: What are the facts?
- STAKEHOLDERS: Who has an interest or stake in the situation?
- ISSUES: Identify the ethical issue(s) and questions.
- COMPLIANCE: Consider what the UN requires of you.
- OPTIONS and CONSEQUENCES: Consider possible options and their consequences.
- DECISION: Make your best possible decision and take action, finding the resolution that is just and fair to all.”

(Source: UN's Ethics Guide)



THANK YOU FOR YOUR
PARTICIPATION