

# Transformation of Work: Confronting the New Realities of Ethics and Compliance

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Marc Tassé is a forensic accountant and is recognized worldwide as an authority in the fight against corruption, money laundering and terrorist financing.

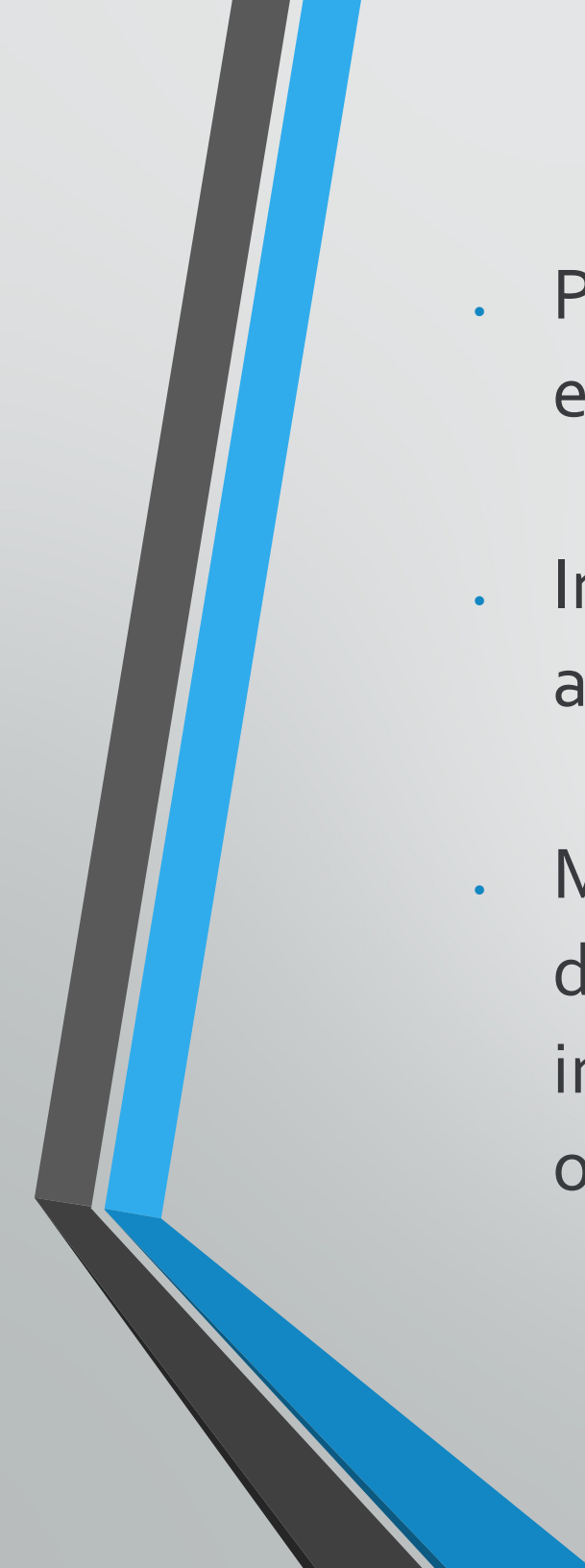
An experienced and award-winning lecturer in the EMBA program and at the University of Ottawa Faculty of Law, Mr. Tassé is a frequent media commentator and speaker on topics related to his areas of expertise. He has published extensively on these topics in Canada and abroad, and is quoted in a number of prestigious publications, including the *Wall Street Journal*.

Mr. Tassé is a Chartered Professional Accountant (CPA Auditor, CA), and holds the US designations of Forensic Certified Public Accountant (FCPA), Certified Internal Controls Auditor (CICA), Certified in Financial Forensics (CFF) and Certified Anti-Corruption Manager (CACM). He has a Master of Business Administration and an Honours Bachelor of Commerce degree from the Telfer School of Management at the University of Ottawa.

## Session objectives

- 1. Sharpen observation skills for recognizing ethical issues
- 2. Identify the mechanisms for rationalizing common behaviours
- 3. Increase the ability to convince others to act ethically
- 4. Discover strategies for fostering ethical behaviour in an organization



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- Professional ethics in the workplace has risen to the top of the executive agenda.
  - In this process, the ethical component is receiving more and more attention.
  - Moreover, the amount of research and number of publications devoted to corporate governance and ethics testify to the important role they could play in the sound management of organizations.

## Ethical dilemma

- In the presence of an ethical dilemma where values are in conflict, we try to rank them in order of importance—an exercise called value prioritization. This is an essential step for identifying the right thing to do: the best solution to the dilemma will seek to reconcile the values in order of priority.
- In solving a dilemma, the key value or principle is central. The other values are not put aside, however, but are promoted as much as possible. Sometimes, however, we're faced with a binary choice where reconciliation is unattainable.
- In this case, only the key value will be retained. It's also possible that the values cannot be prioritized; it's then a question of negotiating a compromise.

## Ethical dilemma

- Ethics thus leads to the question:
- “What are the most important values and principles? And why are they?”
- Answering these questions will help to address and possibly resolve the ethical dilemmas that we encounter.
- <http://www.ethique.gouv.qc.ca/fr/ethique/quest-ce-que-lethique/comment-aborder-un-dilemme-ethique.html>

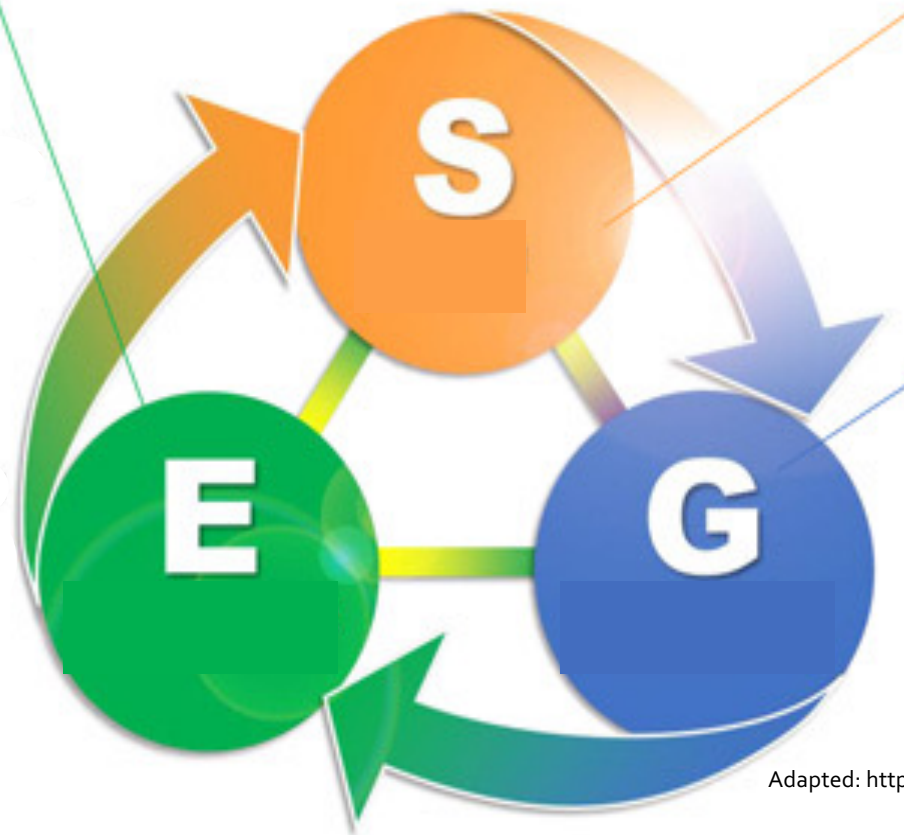


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## Environment

- Environmental measures required for commercial activities
- Manufacture of environmentally conscious products
- Production in consideration of the environment
- CSR procurement
- Prevention of global warming
- Contamination prevention and remediation
- Reduction and recycling of wastes



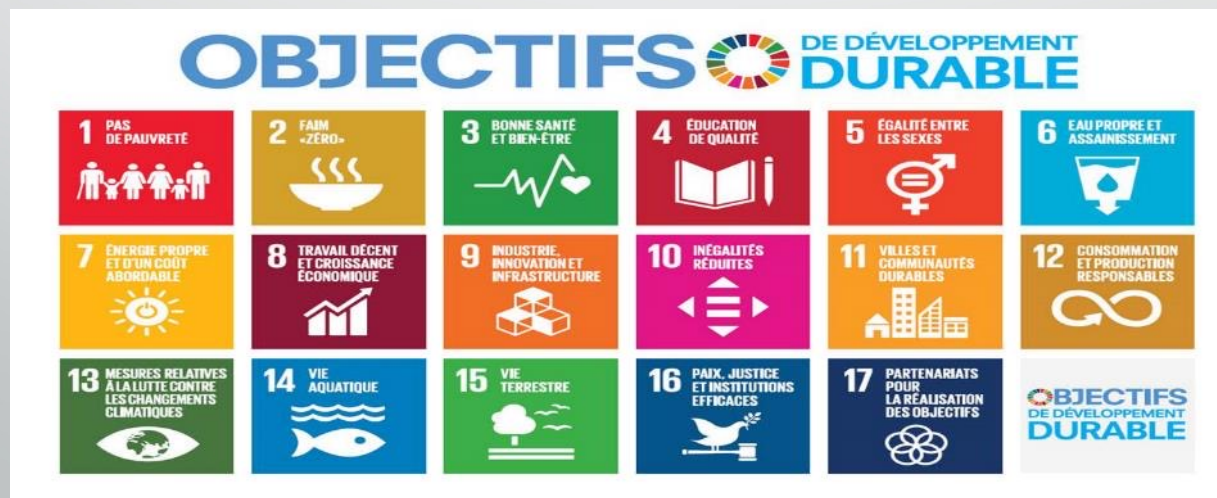
## Social

- Contribution to society through corporate activities
- Educational support
- Regional support

## Governance

- Basic approach to corporate governance
- Management monitoring system
- Risk management
- Thorough compliance

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Source: un.org





Source: cceac.ca



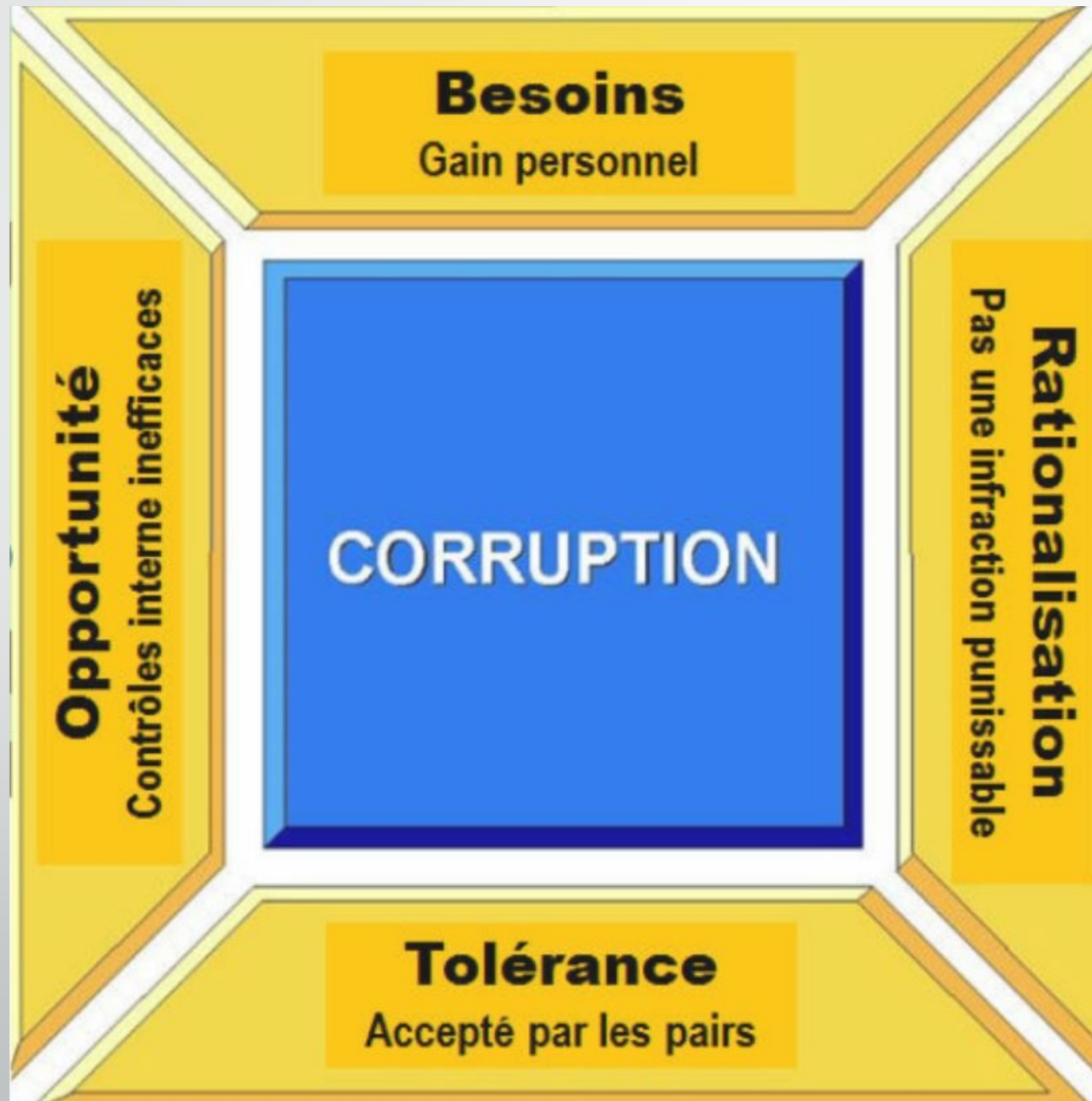
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# Factors that promote unethical behaviour



# What are the common reasons and justifications for unethical behaviour in organizations?

The most common are:

- **It's for your own good.** (pious lie)
- **Everybody does it.** (we've always done it this way)
- **Who am I to judge?**
- **They're worse.** (doctrine of relative wrongdoing: I'm not so bad compared to others)
- **That's not part of my job.**
- **It's too important. It's necessary.**
- **It's not important.**



# What are the common reasons and justifications for unethical behaviour in organizations?

The most common are:

- **The end justifies the means.**
- **I'm only human.** (I'm not perfect/I'm basically honest/I hardly ever lie/just this once)
- **This is a stupid rule.**
- **Ethics is a luxury I can't afford right now.**

# Do you use your common sense in ethical dilemmas?

*What to do to do the right thing? Is “common sense” (CS) enough?*

*Here are 10 questions to ask yourself when faced with an ethical dilemma.*

1. What is the specific context of the dilemma?
2. Who is involved in the dilemma?
3. What values are at stake in the dilemma? (personal values/I, others' values/you, professional values/they)
4. What are the important elements that match or confront your values and behaviours?
5. What are the positive and negative consequences of your decision?

## Do you use your common sense in ethical dilemmas?

6. If you were to suffer the consequences of your decision, would you still consider it a good decision?
7. What are the reasonable choices or best possible actions for resolving the dilemma?
8. Would your decision allow your organization to keep people's trust?
9. How would you handle the uncertainties associated with the outcome of your decision?
10. Would you be proud of your decision and able to sleep well?

# To ignore or to report?

I sometimes hear, “I wish I hadn’t seen that...” THAT is the dishonest act. How do you react when you see a colleague or manager doing something unethical or improper? Impossible to unsee, to erase what we’ve seen. So what to do with the “burden of the witness”?

## TO THINK ABOUT

- When we see a colleague acting badly, we at first doubt the facts; we don’t want to believe it, and we try to justify the act. We say to ourselves: what if it’s not true?
- Not reporting it can lead to navigating between doubt and guilt. Does not acting mean being unwittingly complicit?
- By not reporting the unethical act, we are encouraging the unethical behaviour despite ourselves. Is turning a blind eye feasible?



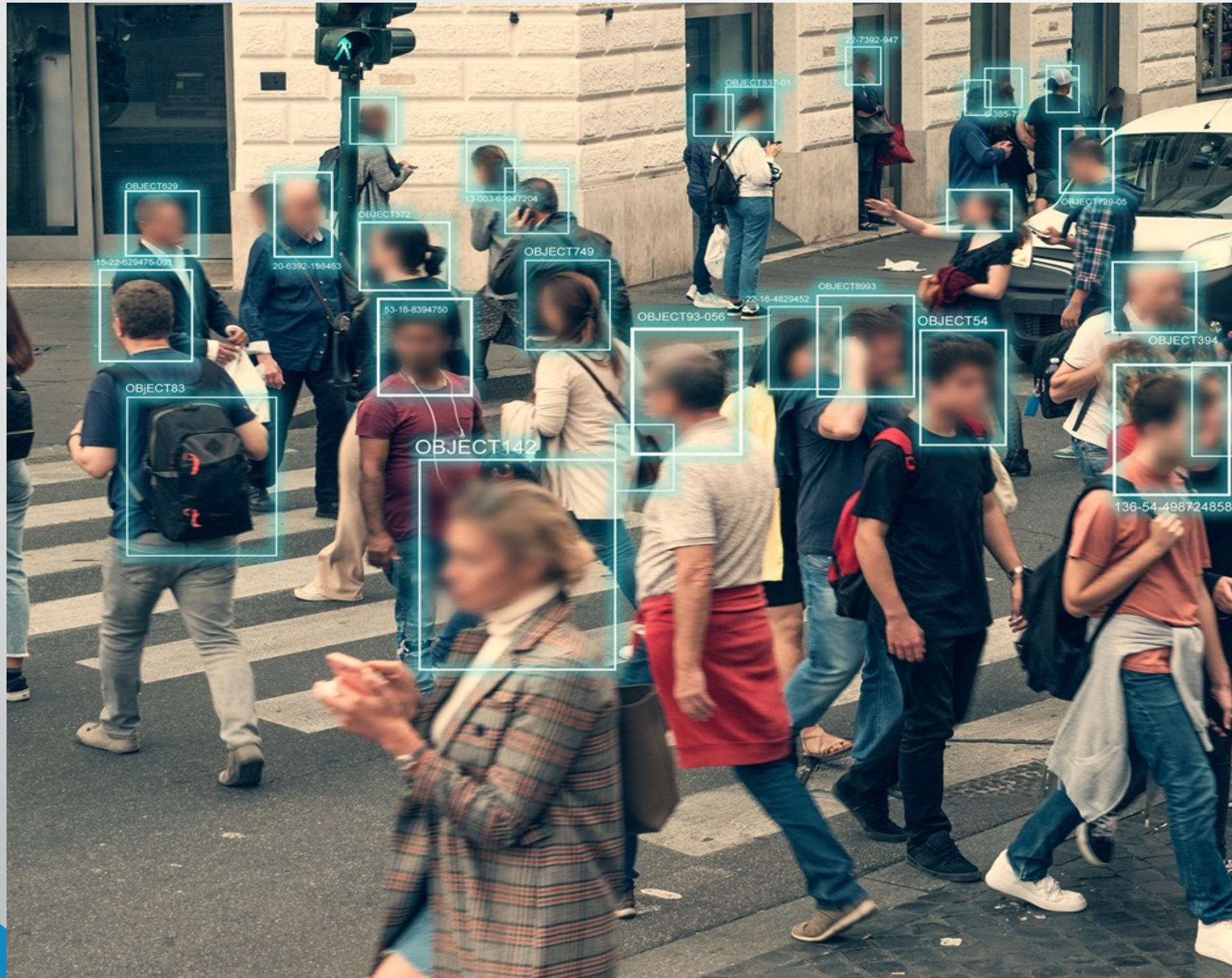
## To ignore or to report?

- There is no escaping conflicts of values. Whether you report or not, do you not replace trust in the colleague with distrust and the need to distance yourself from them?
- Let's be clear: silence will not erase what's been done.

It's important to create a climate of trust and to support witnesses of questionable acts in the reporting process.

They must be able to speak openly and confidentially, with the certainty of finding a listening ear.









# Understanding cybersecurity challenges

- What is a cyber attack?
- What is the “dark web”?
- Hacker motivations



## Understanding cybersecurity challenges

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- What is the “dark web”?
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## Cybersecurity risks

- Data theft
- Espionage
- Computer sabotage
- Violation of integrity

# Cyber threats

- SOCIAL ENGINEERING
  - Phishing
  - Spear phishing
  - Fake president fraud



## Cyber threats


- MALWARE
  - Ransomware
  - Spyware
  - Denial of service attacks (DDoS) and botnets






# Cyber threats

- INTERNAL THREATS
  - Human error
  - Malicious user



## Consequences of cyber threats

- Financial damage
- Identity theft
- Shutdown of activity



## Consequences of cyber threats

- Loss of strategic data
- Damage to the image



## Conclusion

- History has shown us that in times of global crisis, the worst and best of human behaviour will be fully exposed.
- Even before the coronavirus phenomenon, the sad reality is that there has never been a more conducive environment for fraud than today because of the way the Internet and technology have introduced sophisticated new tools for fraudsters to use.

## Conclusion

- It's critical to consider the dangers of phishing, maintain patches and security updates to protect your infrastructure, and leverage cyber threat intelligence.
- These are all essential tools in the fight against cybercrime and exploitation of your organization.



# Liste de vérification

- CONNAÎTRE** l'emplacement physique de ses données
- DÉTERMINER** le niveau de sécurité exigé pour chacun des appareils
- PROTÉGER** tous ses appareils par un mot de passe
- CONFIGURER** la géolocalisation et l'effacement des données à distance
- SAUVEGARDER** régulièrement ses fichiers
- CRYPTER** ses données les plus sensibles
- UTILISER** plusieurs supports pour stocker ses données
- RESTAURER** ses données en cas de perte





# Thank you!

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