

Everyday Ethics: Simple Strategies for More Professional Behavior
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1-hour Ethics Credit
Vision Bank's CLE/CPE Webinar/Seminar for 2025

An [article](#) by the Indeed Editorial Team, which was updated in March 2025, identifies six common ethical issues in the workplace and suggests some ways to avoid them. Most attorneys and accountants, being members of the general workforce, are likely to encounter some or all of these with some frequency. We'll use the Indeed team's suggestions as a framework and consider how specific attorney or accountant ethical rules may come into play.

First, the Indeed team's article rhetorically asks what are ethical issues in the workplace? The answer they supply to their own question cuts through technicalities and jargon or licensing rules and, instead, helps us think more holistically: *Ethical issues occur when a situation arises requiring the persons involved to make a decision about what is right or wrong.* Thus, in various circumstances, ethical conundrums may require determinations of what is appropriate versus inappropriate, approved versus unapproved, or lawful versus unlawful.

Second, the Indeed team suggests that organizations with high standards of ethics are those which are built upon foundations of trust and honesty and which steadfastly follow necessary laws and regulations. This suggestion may make us consider whether our own organizations are founded upon similar principles and whether we are steadfast adherents to applicable statutes and rules.

Armed with that background, let's explore some common ethical issues:

1. Honesty and Integrity (ORPC [1.4](#) (communication); [3.3](#) (candor toward the tribunal); [3.4](#) (fairness to opposing party and counsel); [4.1](#) (truthfulness in statements to others); [8.4](#) (misconduct) and 59 O.S. §§ [15.14B](#) (dishonesty) and [15.16](#) (dishonesty); OAC 10:15-39-9 (professional misconduct--dishonesty and lack of trustworthiness or integrity); [AICPA Code of Conduct](#) 1.100.001 (members in public practice) and 2.100.001 (members in business))

Fundamental to the practice of law or accountancy is honesty and integrity. As stated by the Indeed team, being honest and having integrity means that one behaves truthfully and fairly in all dealings with others, both within and outside of one's organization. For lawyers and accountants, it requires truth and fairness (1) to the client, (2) between professionals and others working in the same firm or company, and (3) toward opposing parties, regulators, third parties who rely on information provided by the lawyer or accountant, tribunals, and others.

2. Conflicts of Interest (ORPC [1.7](#), [1.8](#) (current clients); [1.9](#), [1.11](#) (former clients); [1.10](#) (general rule) and AICPA Code of Conduct [1.110](#) (members in public practice); [2.110](#) (members in business))

Conflicts of interest can include issues where an attorney's or accountant's duties to one client may interfere with their ability to fully attend to their duties to another client, issues where an individual professional may have special knowledge or access to technology because of their work but uses

such for their own private benefit, issues where an attorney or accountant starts a competing business while still working for their employer, or even when a family or romantic relationship between members of a firm result in special treatment over other employees.

3. Harassment ([AICPA Code of Conduct](#) 1.400.010 (members in public practice); 2.400.010 (members in business); 3.400.010 (other members))

The Indeed team describes harassment as a type of discrimination that involves inappropriate physical or verbal behavior. The [Equal Employment Opportunity Commission](#) (EEOC) describes [harassment](#) as “unwelcome conduct that is based on race, color, religion, sex (including sexual orientation, transgender status, or pregnancy), national origin, older age (beginning at age 40), disability, or genetic information. The AICPA Code of Conduct provides that members who are determined by a court of competent jurisdiction to have violated any antidiscrimination law of the United States, a state, or municipality, including those related to sexual and other forms of harassment, are presumed to have committed an act discreditable to the profession.

4. Discrimination ([AICPA Code of Conduct](#) 1.400.010 (members in public practice); 2.400.010 (members in business); 3.400.010 (other members))

Discrimination in the workplace occurs when they face unfair treatment based upon race, beliefs, religion, age, sex, gender, etc. The EEOC identifies the following potential categories of discrimination: [age](#), [disability](#), [equal pay](#), [genetic information](#), [harassment](#), [national origin](#), [pregnancy](#), [race/color](#), [religious](#), [retaliation](#), [sex](#), and [sexual harassment](#). The AICPA Code of Conduct provides that members who are determined by a court of competent jurisdiction to have violated any antidiscrimination law of the United States, a state, or municipality are presumed to have committed an act discreditable to the profession.

5. Theft and Fraud (ORPC [1.15](#) (safekeeping property); [8.4](#) (misconduct) and 59 O.S. §§ [15.14B](#) (fraud) and [15.16](#) (fraud); OAC 10:15-39-9 (professional misconduct--fraud))

Although closely related, theft and fraud may encompass different methodologies. Theft, according to the Indeed team, involves the taking of something, like money or supplies, from an employer without permission. Fraud, on the other hand, involves the making of false statements to obtain something illegally, such as claiming a sick day when one is not actually ill. Under Oklahoma law, larceny, which is defined as “the taking of personal property accomplished by fraud or stealth, and with intent to deprive another thereof[,],” embraces both concepts. [21 O.S. § 1701](#).

6. Privacy (ORPC [1.6](#) (confidentiality of information) and [AICPA Code of Conduct](#) 1.400.070 (confidential information obtained from employment or volunteer activities—public practice) 2.400.070 (confidential information obtained from employment or volunteer activities—business); 3.400.070 (confidential information obtained from former employment or previous volunteer activities); 1.700.060 (disclosure of client information to third parties))

Challenges abound when it comes to privacy in the workplace. Because our personal and work lives are so intermingled these days—especially with the ubiquitous use of cellphones, social media, and other technologies—it can be difficult for employees and employers to navigate matters

that are private and those that are not. Additionally, for attorneys and accountants, we have access to exceptionally sensitive private information belonging to our clients. We have very real obligations to ensure we are not improperly disclosing confidential information.

Simple strategies to avoid ethical issues:

1. Know the rules. Although most of us consider we have somewhat of a moral compass within us, that may not be a sufficient foundation to avoid ethical challenges in a modern work setting, especially in workplaces that are subject to lengthy and specific codes of conduct such as law and accounting offices. Therefore, one simple strategy to avoid making ethical errors is to become familiar with the laws, rules, and various codes of conduct that apply to one's profession. Even just knowing there are rules can make a big difference in navigating ethical challenges. It is likely unreasonable to expect every professional to have committed to memory the multitude of rules that may govern workplace responsibilities. However, if one is aware that federal code and regulation, state laws, and professional licensing rules may apply in certain situations, when those situations arise the person can pause and do a little checking to see if any particular rules apply in the current circumstance. If they do, then the person can use those rules as guides in determining the best path forward, rather than simply relying on one's gut.

2. Uphold the rules. Now that you have educated yourself that there are various laws and rules that apply to your workplace and decisions you may have to make in the workplace, make sure you uphold the rules. That is, when challenges come along take the time to review any laws or rules that may be applicable and do your best to abide by them. In some cases, you may want to seek some guidance from learned and trusted colleagues, legal counsel, or even governing bodies themselves before taking action. For instance, the Oklahoma Bar Association employs an [Ethics Counsel](#) with whom attorneys can consult on ethical issues. The EEOC provides written guidance for small businesses regarding [employment decisions](#) and other matters. And the AICPA has a section of ethics questions and answers in its [online library](#). Upholding the rules can simplify your already complex-enough professional life. This is because your decision-making can now fit into a framework rather than be solely reliant on your own best efforts. Generally, seeking to make decisions within such framework will protect you from making the wrong, inappropriate, unapproved, or unlawful choices. And when you show that your decision-making is guided by the applicable rules, your example can encourage others around you to likewise uphold the rules.

3. Train the staff. Just as it is important for you to know the applicable rules when it comes time to make those ethics-laden decisions, it is important for your staff to know the rules and expectations before they take actions that lead to ethics-laden decisions. Staff who know that you have expectations that they will be honest and act with integrity, avoid conflicts of interest, refrain from harassment or discrimination, reject and prevent theft and fraud, and protect privacy and that various laws, rules, and professional standard require such behavior, will be more likely to behave consistent with such expectations that those who don't know. Train your staff about your general expectations. Teach them about the various laws, rules, and professional standards that apply to your workplace—and the reasons for such laws, rules, and standards. Inform them where to find guidance when questions arise. And most of all, model the behavior you expect from your staff. Don't just talk the talk, but make sure you walk the walk.

4. Make reporting easy. Make sure that your staff have an easy way to report problems that they encounter. First, be open to questions about possible courses of action before they chose which one to pursue. The vast majority of your staff will want to do the right thing, but they may not know which course of action available to them is the right or best choice. If you have adequately trained them and encourage open communication within your workplace, staff members are likely to be more knowledgeable about how to find answers and more willing to seek guidance when potential problems arise. Second, once a problem has been discovered, make sure there is an easy and safe way for your employees to report problems to you. Employees should be encouraged to report potential ethical breeches and to do so early enough that possible damage may be mitigated, good-faith errors corrected, and wrongdoing and wrongdoers appropriately addressed.

5. Invite feedback. Encourage employees to let you know what is working and what isn't. Knowledge is power. To the extent that you can make changes in your own operations that will help your staff make better ethical decisions, do it. If you find that laws, rules, and professional standards seem to be unreasonably inhibiting your ability to practice your profession while not making much impact on ethical behavior, provide that feedback to legislators, regulators, and professional associations who have oversight of those laws, rules, and standards. Not every law, rule, or standard is well-thought-out and even those that were carefully considered when put into effect may have resulted in unintended consequences or may have become outdated as changes to society and technology occur. Without thoughtful feedback to decision makers, unhelpful rules may persist for years and years.