

It's time to open that can of worms

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I was involved in a discussion recently regarding ethical culture in training offices and specifically some of the feedback we have received from trainees. One of the examples raised was of a trainee who had questioned the ethical behaviour of a client and the manager had responded with “don’t open that can of worms”. That really stuck with me. What happened to the teachable moment?

Whenever we raise the development of ethics in the training environment two schools of thought emerge:

- Those who believe that ethical behaviour is inherent, i.e. that you either are ethical or you aren’t and that there is very little you can do to develop ethical behaviour, especially as an adult.
- Those who believe that ethical behaviour is impacted by various factors and that these behaviours can change over time.

There is likely something to be taken from both of these perspectives. In my experience, ethics tends not to be black and white but rather nuanced in the grey. Whichever perspective you hold, it’s important to question the underlying assumptions as these can limit the action you take.

For example, if you believe that you can develop ethical behaviour you may not act quickly enough to address unethical behaviour and if you believe these behaviours cannot be developed you may not spend sufficient time on training good behaviour even if this could make a difference.

In a training environment, as senior leadership, I believe it’s important to take a step back and ask what behaviours you encourage and what behaviours you discourage. This speaks directly to the ethical culture of the training office i.e. “how we do things around here”.

How you encourage and discourage ethical behaviour can take visible forms, e.g. taking disciplinary action against dishonesty or, taking no or inconsistent action; and can also be subtle, e.g. discouraging trainees from logging all overtime, or not rewarding good performance consistently.

When a trainee asks a question about ethics do you engage with them and use the opportunity to train, or do you dismiss the question and tell them that they are only seeing a small piece of the puzzle? Instead of dismissing the question, would it not be more helpful to show them what they are not seeing?

Do you encourage trainees to speak up about their concerns and use these as teaching opportunities or are vocal trainees singled out as trouble makers?

Since 2019, SAICA training offices have been required to provide formal ethics training for all trainees. Unfortunately, the requirement, in its original form, became a checklist of items for compliance. Training was often delivered just before the training contract was discharged, instead of with the intention of developing ethical behaviour, and the focus was on content instead of outcome.

What happened to old-school mentorship? Of taking a trainee under your wing and coaching them towards professional competence? Of role-modelling the behaviours we want to see?

In 2021 we have re-written the requirements around ethics to strongly emphasise the expectation that training offices encourage the development and display of ethical behaviour. We recognise a that a multi-pronged approach is necessary to achieve this outcome:

- Creating a strong ethical culture requires that we encourage the discussion of ethical issues, consider ethics in all engagements and interactions and develop trainees' ethical reasoning processes.
- It requires structures that allow trainees to communicate ethical concerns without fear of victimisation and that we take consistent action against unethical behaviour.
- It requires a safe learning environment where trainees can reflect on undesirable behaviour and where we can show them how to do better next time.

This is not about ticking a box for SAICA, it's about developing the behaviours in our trainees today so that our profession does better tomorrow.

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