

ETHICAL CONDUCT. WHO JUDGES?

Professionals in philanthropy are occasionally presented with circumstances in which their decisions have ethical implications. For example, how would you respond to the following?

- *Is it ethical to accept a “gratuity” from a donor in return for helping to negotiate complex terms and conditions for a major gift that provided the donor with special recognition such as “naming” a building?*
- *Is it ethical to accept from an estate planned gift donor a bequest in appreciation for your assistance in attending to the final philanthropic wishes of his now deceased wife?*
- *Is it ethical to accept from a “booster” an all-expense paid weekend vacation at his beach front condo, traveling on his private jet, after you were able to legitimately provide him with much sought after season tickets?*

Who judges the ethical implications of your decision? You, based on your personal integrity? Your non-profit organization which likely has policies in place with respect to such circumstances? A professional association in which you or your organization are members?

The answer is most likely all of the above.

But not to be overlooked is the judgment of the general public your organization serves as a result of being granted tax-exempt status. Keeping that in mind, when faced with a decision which may involve ethical considerations a good test question is: *“If I make this decision, could it result in an investigative reporter’s headline in our local newspaper or on the evening news?”* Decisions which may impinge on ethical conduct should be considered from the perspective of all involved parties: the individual; his/her organization; related professional associations; and, most importantly, the public served.