

What Is Integrity Exactly?

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I recently had the pleasure of attending a very motivational and thought-provoking speech (at an Oklahoma Business Ethics Consortium meeting) from Warren Martin, executive director of the General Tommy Franks Leadership Institute. It was curiously, although aptly, titled “You Were Never Called to Be Normal”—the idea being that “normal” often leads to compromise and conformity. Rather, in the name of integrity, we should strive to identify and leverage our individuality to leave our footprint in our homes, schools and workplaces.

So What About Accounting?

The implications within the accounting industry are obvious. We are held to a fiduciary standard, and in light of that, ethics—specifically integrity—is the cornerstone of the practice. Even our CPA exam and continuing professional education standards have an ethics requirement. Firm leaders’ first priority should be to create a culture of integrity and accountability to the public, to clients and to each other, thus training our young professionals in a respectable and honorable mode of doing business—now **that’s** what you call succession planning. But how do you practice integrity when you don’t even know what it is? Most would fall prey to the question of how to define integrity. Let’s get down to the basics and some related best practices.

Pop Quiz

Martin’s presentation took us back to school ... math class, to be exact. In defining integrity, Martin says we should remind ourselves about the definition of another word with the same root: integer. An integer is a number that is **whole**—in Latin, from which it originates, “undivided.” Hence, to have integrity is to have wholeness.

Huh?

Warren went on to explain that if you have integrity, you are a whole person—one that is the same in all situations. You know what you’re going to get with a person of integrity. Whether they’re in a time crunch to get a finalized report to a client or they’re with family at their youngest daughter’s dance recital, they will exhibit the same demeanor, attitude and general behavior. It’s easy to compartmentalize your life, putting on different masks to keep all the different stakeholders happy. But is that integrity? If you’re holding several different personas in your deck of cards, you’re really not being truthful or honest to anyone, including yourself.

I Just Want to Be “Normal”

Is this a bit harsh? Yes. But when you really examine the issue, it becomes clear that we’ll please others, even at the expense of our integrity, in the quest to be “normal.”

Normal people have achieved great things. Normal people can be respected and well-known in the community. Normal people often live lucrative and comfortable lives. Even Martin admits

that normal people will succeed—but they’ll also be miserable. After all, what’s that title, vacation home or set of Thunder season tickets worth if you’ve undermined one of the few things that doesn’t naturally deteriorate and that no one can take away from you?

Now What?

So integrity is good. “Normal” is bad. But how do you become a person of integrity, as opposed to a “normal” person? **The BKD Experience: Unmatched Client Service**—a book written by firm leaders with **BKD, LLP**—is a great reminder of what it means to have integrity.

“It isn’t always easy to know what the right thing is,” the book states. “In most cases, your gut will tell you the right thing to do. But in other cases, it takes maturity and experience to know the proper course of action. That’s why we have standards and protocols in place to show us the path to integrity no matter the circumstances.”

So what are some of the standards and protocols supporting integrity for an accounting practice?

- **Be honest and truthful** – The truth is relaying things as they were. Honesty is disclosing the *complete* truth—nothing more, nothing less.
- **Play by the rules** – Independence. Objectivity. Consultation (when necessary). Management of risk. Quality control policies. We’re all familiar with these ideas, but are they a focus and consideration in all of your daily decisions?
- **Protect privacy, respect rights** – Ensure the privacy of your client’s information. Safeguard documents and computer files and actively manage your workspace. Seek out your firm’s particular policies, as well as those of your client. Be mindful of the privacy of other business partners and co-workers as well.
- **“Put the moose on the table”** – As author Randall Tobias said in his book of the same name, it’s difficult to “put the moose on the table.” Nobody likes telling someone else something that they don’t want to hear, but sometimes it’s crucial to the trust inherent in the relationship. When poised to do so, do it in person, be ready to listen intently and make sure you remain professional and composed for the duration of the interaction.
- **See risk? Seek help!** – This means no Lone Rangers. No one can do it alone, and no one is expected to. Collaboration and team work is a must in this industry. When unsure of a potential risk, seek counsel. Know your capabilities and limitations.
- **Client integrity counts** – Only work with clients that treasure integrity as much as you do. Our clients demand that we uphold integrity, and we should expect the same from them.
- **Pass it on** – Implement a coaching program for the sake of your professionals who will one day be leading the firm. Think “tone at the top.” Nothing speaks louder and leads to success for your firm more than leading the way and setting the example of integrity for those around you.

Where Do I Start?

Martin tied a bow around his presentation by delivering the “bad news.” Not only have we chosen the person we are today, but we also must deliberately **choose** to be a man or woman of integrity ... **choose** to be great. You have reached the point you’re at today because of the

choices you have made. Every person must reach that point in life when they look at themselves in the mirror and accept responsibility for what they see. Only then can he or she finish that chapter in the book and begin the next, outlining the new direction he or she intends to take. There is no osmosis here. It doesn't just happen through good intentions. We are predisposed to normalcy. But we can do something about it if we wish. Will you fight that apathetic urge and make the conscious decision to honor integrity? Whatever you do, just don't be "normal".

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