

Ethics & Politics

GFOA Texas Fall Conference



LEADERSHIP OPPORTUNITY

GFOA Standing Committees

Applications Open in June



Certification. Career. Community.



"Becoming a CPFO has given me an increased understanding and increased level of knowledge about local government finance that I would not have if I had not pursued the certification."

Micah Snead, CPFO, CGFO
Principal Financial Analyst
Greenville County, SC



"Going through the process has taught me to be determined, not to be afraid to ask questions and to network with my peers."

Chelsie Wilson, CPFO
Accountant II
Town of Davie, FL



"I hope to use the CPFO to advance my career in various areas of government finance and highly recommend the certification to anyone else interested in doing the same."

Audrey Danket, MPA, CPFO
Debt Analyst
Metropolitan Washington
Airports Authority



gfoa.org/cpfo





On-Demand Learning

Flexible and Convenient | Interactive and Engaging | Easy to Access



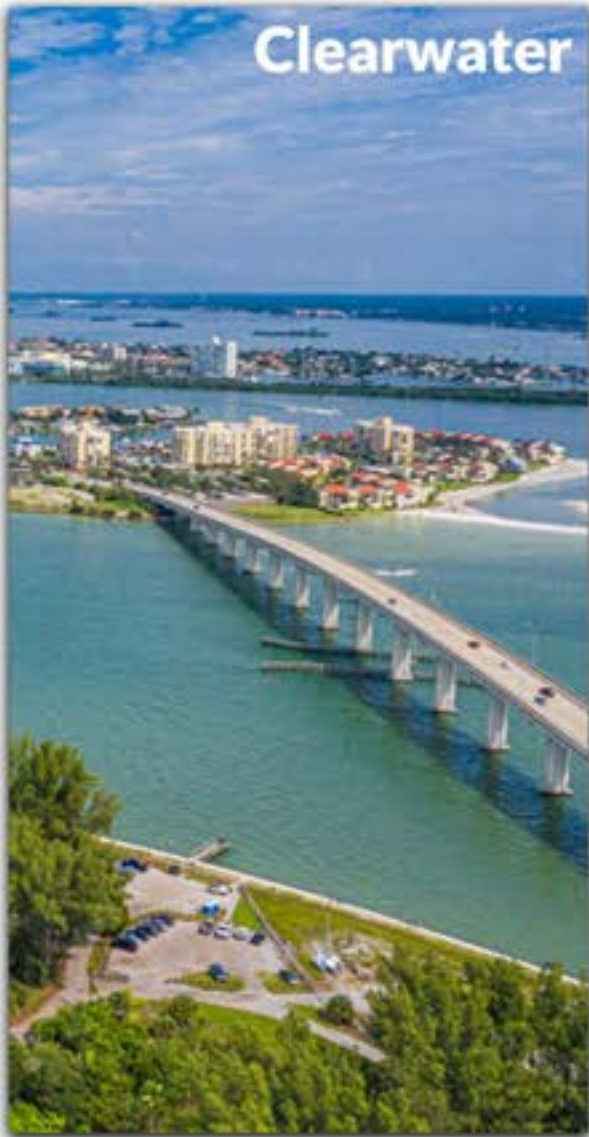
ON-DEMAND LEARNING

GFOA's Code of Ethics

The course emphasizes practical strategies for:

- Recognizing the value dimensions of situations public finance officials may face (and resisting the human tendency toward ethical blind spots)
- Determining what the right thing to do is
- Acting on professional values as a public finance official





Join **GFOA** for in-person training in 2025





GFOA

2025

WASHINGTON, DC



Save the Date
June 29–July 2





*Trust is Our Most
Valuable Asset*



Change Ethics from Constraint to Enabler

If being “ethical” is defined as being more “trustworthy”, then...

...when there is more trust in the finance office:

- Finance is invited to be part of important discussions and decisions for the entire organization
- Work is more efficient because there are more free flows of accurate information. People are more willing to share information.
- People are more willing to take risks, so there will be more innovation.



The Code's Five Values



**INTEGRITY
AND
HONESTY**



**TREATING
PEOPLE
FAIRLY**



**RELIABILITY
AND
CONSISTENCY**



**PRODUCING
RESULTS
FOR YOUR
COMMUNITY**



**DIVERSITY
AND
INCLUSION**



Code of Ethics

Government Name

Government Logo

We, the government finance officers of the United States and Canada, have a deep and abiding desire to show that we are worthy of the special trust that the communities we serve have placed in us. As a member of my government's finance office, I commit to living the following values to show that I am worthy of that trust.

INTEGRITY AND HONESTY

Integrity and honesty are the foundation on which trustworthiness is built. It means people can believe what I say, I act in accordance with my deepest values, I put principle ahead of my own ego, and I do the right thing even when it is hard.

PRODUCING RESULTS FOR MY COMMUNITY

Public finance offices have an important job. Doing that job well honors the trust the public has placed in me.

TREATING PEOPLE FAIRLY

Local governments depend on trusting relationships. Therefore, I will treat people fairly and develop processes and procedures that are fair.

DIVERSITY AND INCLUSION

Embracing diversity and fostering inclusiveness helps finance offices cultivate organizations and promote policies that reflect the communities they serve. When people feel included, they see that I am concerned for their wellbeing. That shows I am worthy of their trust.

RELIABILITY AND CONSISTENCY

When I consistently apply my standards – especially to myself – I honor my commitment to the community I serve and make it easier to do the right thing even when faced with challenging circumstances.

<https://www.gfoa.org/code-of-ethics-poster>

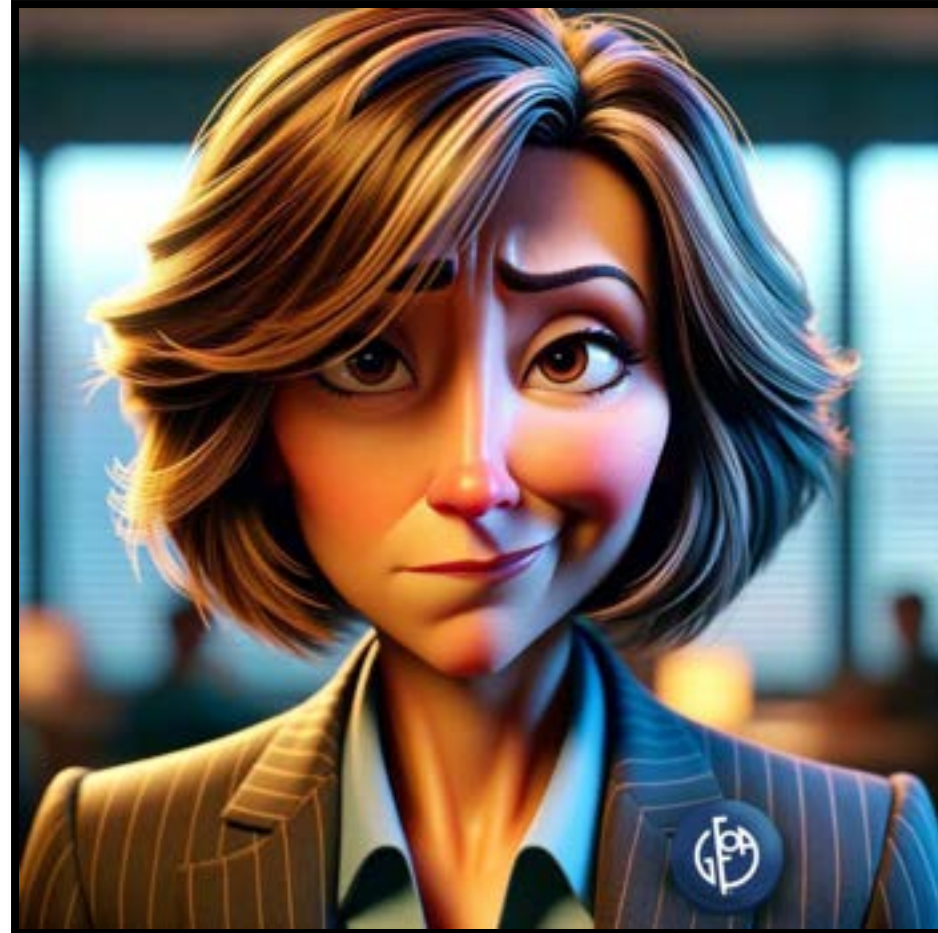
Power, Politics, and Budgeting:

Don't Hate the Player, Don't Hate the
Game, Change the Game



Our Problem

Power + **Politics** + **Finance** =





Definitions

Power

The ability to achieve goals

Politics

Debate or conflict among those having or hoping to achieve power

Power Politics

Self-interested pursuit at the expense of the common interest



Three Principles

Don't Hate the Player

Power politics is a natural response to some incentives

Don't Hate the Game

Politics is how debates & conflict resolve in democracy

Change the Game

Channel power and politics in a positive direction

The Sources of Finance Officer Power



Persuasion



Agenda Setting

Finance Officers Exercise Power Through Ideas

“We are governed, our minds molded, our tastes formed, our ideas suggested, largely by people we have never heard of.”

Finance officers have ideas. If the idea is convincing and can spread, then it can ***persuade*** others to make a change

However, ideas must compete with other ideas....



Edward Bernays





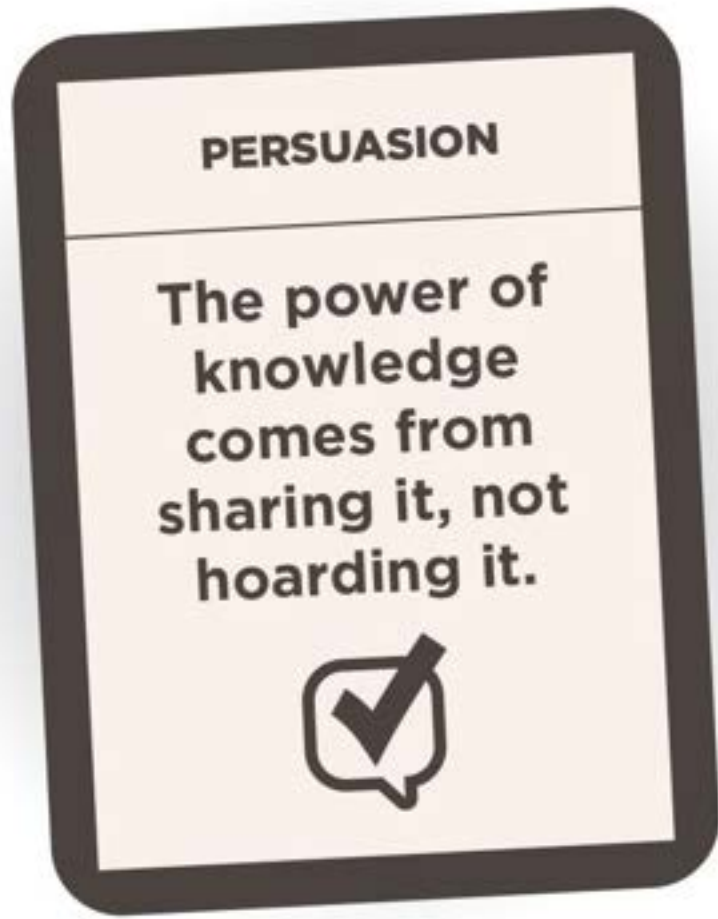
Persuasion Cards to Play



“The finance officer knows things others don’t”



Persuasion Cards to Play



If others can better appreciate the finance officer's worldview, they will be more receptive to the finance officer's ideas.



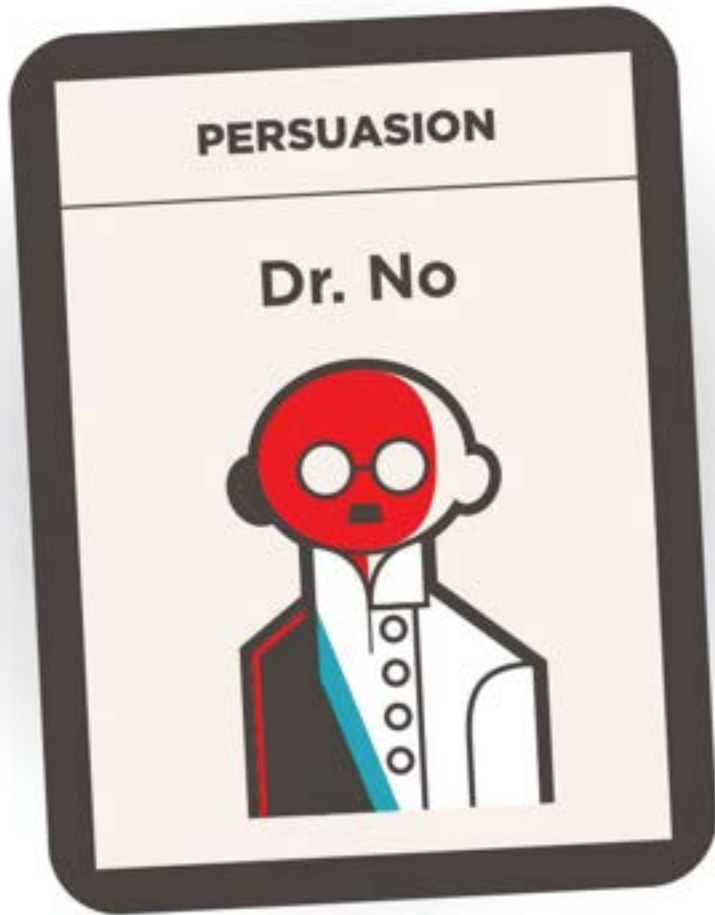
Persuasion Cards to Play



Trust is a finance officer's most valuable asset. The GFOA ethics program shows how to enhance trust.



Persuasion Cards to Play



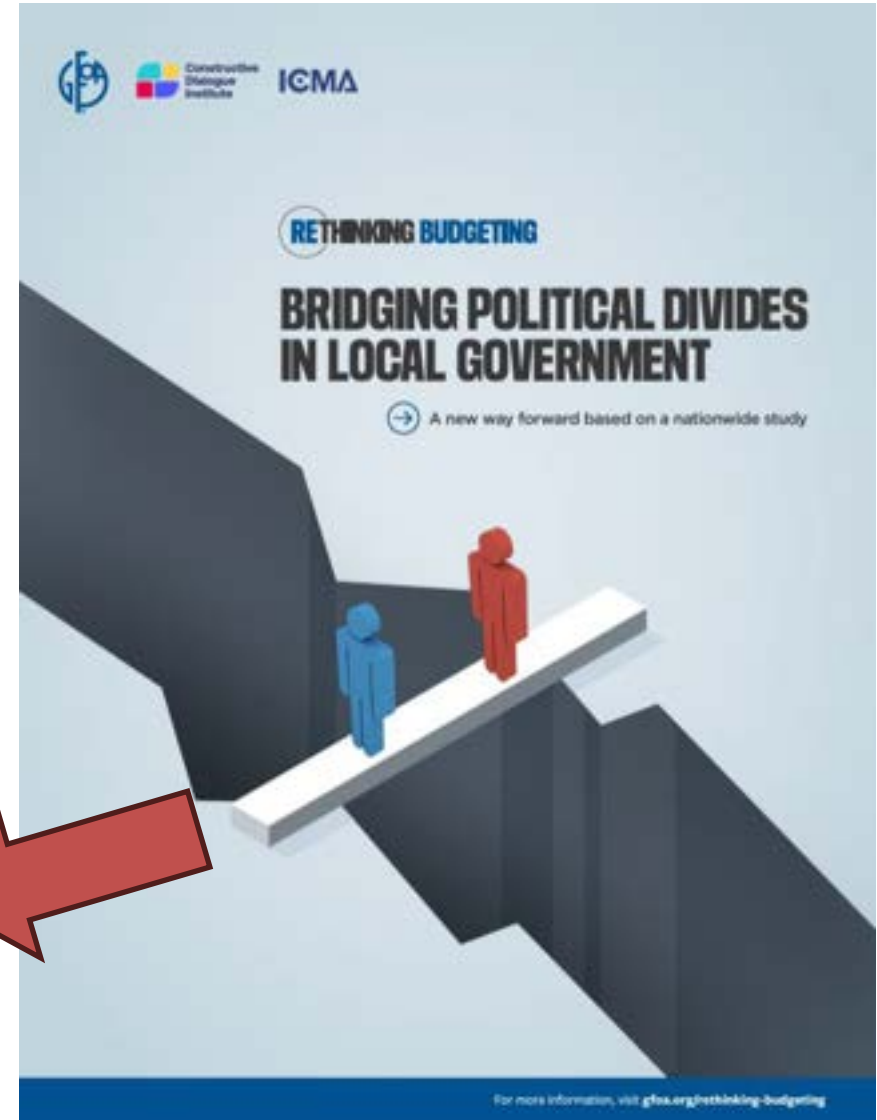
Rather than “No”,
say “Yes, if ...”



Persuasion Cards to Play



Keep ideas simple, use metaphors and stories, and tune your language to suit the political environment.





Persuasion Cards to Play



Cultivate relationships
inside and outside of
local government that
can enhance your
persuasive ability.

Agenda Setting Cards to Play

The finance officer often may not be the final decision-maker, but the public finance officer often *designs the decision-making process*.

Design the process to provide a better context for decision-making.

Asking the right questions, establishing clear priorities, and considering wise options is the essence of agenda setting and thereby “changing the game” of power politics.



Four Key Roles of the Decision Architect

- Widen the option set
- Test assumptions
- Find high-value options
- Foster trust in the process





Persuasion
+
Agenda-setting
=

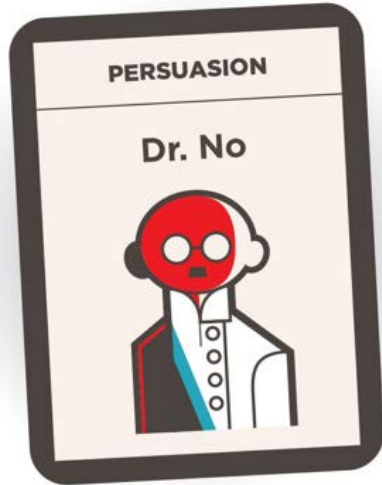
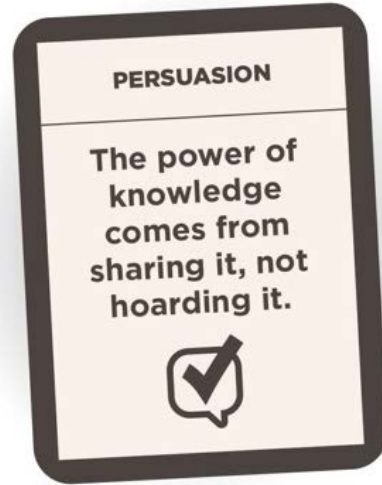
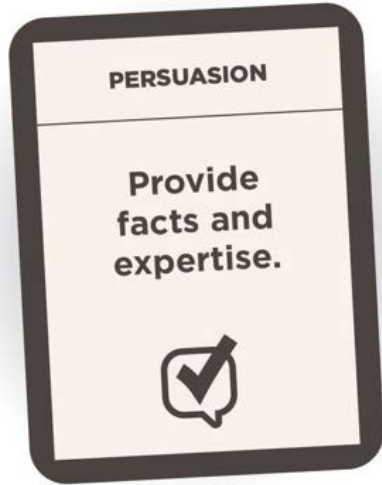


Increased ***chances*** of the finance officer's ideas succeeding and changing the game of power politics in an ethical way





Play your cards right...

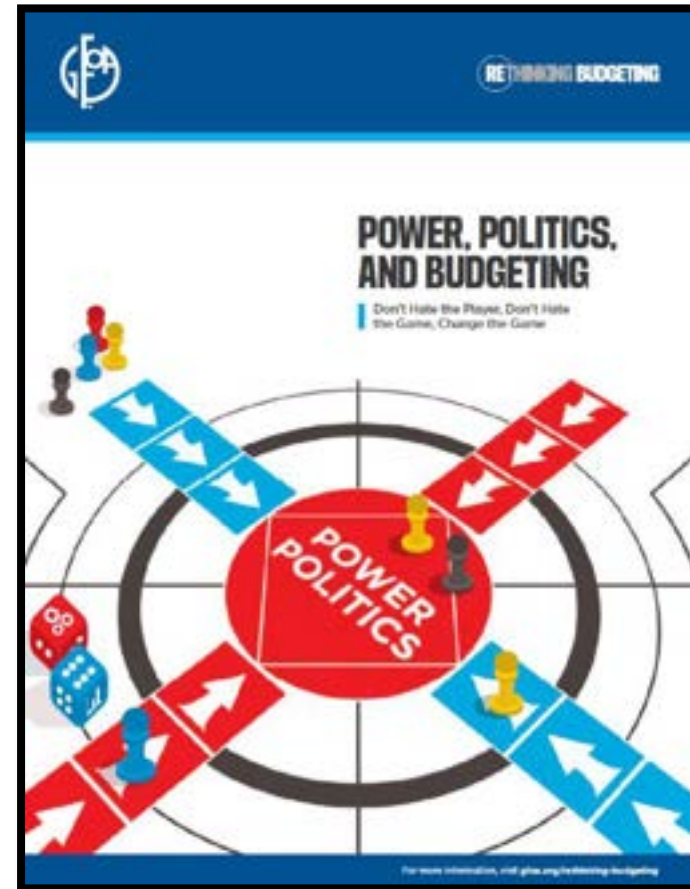


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Audience Reactions

Top Take Aways from this section?



Thank You



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