Greater Omaha
Alliance for Business Ethics
— at Creighton University

Greater Omaha Organizational Ethics Survey

2008

Greater Omaha
Alliance for Business Ethics
at Creighton University
College of Business

The Greater Omaha Alliance for Business Ethics (Business Ethics Alliance) is an initiative of Creighton University's College of Business in collaboration with the Better Business Bureau, the Greater Omaha Chamber of Commerce, and area organizations. The Business Ethics Alliance is a not-for-profit organization dedicated to developing the awareness, understanding, training, and measures necessary to enable organizational compliance, ethical practices, and an ethical climate of excellence throughout the business community.

The vision of the Business Ethics Alliance is to establish Omaha as the center of business ethics excellence and corporate citizenship. The hope is that Omaha serves as a beacon for other business communities seeking the self-awareness and means necessary for creating ethically prosperous places to live, work and play.

The core values of the Business Ethics Alliance are integrity, inclusivity, collegiality, practicality and community.

For more information about the Business Ethics Alliance, please visit our website at omahaethics.org.

ABOUT THE GREATER OMAHA ALLIANCE FOR BUSINESS ETHICS' 2008 ORGANIZATIONAL ETHICS SURVEY

The 2008 Greater Omaha Organizational Ethics Survey is the inaugural survey about organizational ethics in the Greater Omaha business community. Its purpose is to understand the way that Omaha organizations manage ethics. It is not a measure of whether or not Omaha organizations are ethical.

The goal of the survey is to serve as the benchmark on organizational ethics in Greater Omaha. The Business Ethics Alliance intends to periodically conduct the survey in order to measure changes in organizations' treatment of ethics.

CONTRIBUTIONS

The 2008 Greater Omaha Organizational Ethics Survey was conducted by the Greater Omaha Alliance for Business Ethics at Creighton University's College of Business Administration with support from

> The Greater Omaha Chamber of Commerce
> The Better Business Bureau

The Greater Omaha Alliance for Business Ethics also thanks the following individuals for their contributions to the research effort.

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The findings and conclusions of this report are those of the Business Ethics Alliance alone and do not represent the views of the contributors of this research project.

METHODOLOGY

Survey questions and methodology were established by the Business Ethics Alliance. Targeted populations were presidents, CEOs, chairs, and owners of Greater Omaha businesses. The targeted list was compiled by the Business Ethics Alliance, the Greater Omaha Chamber of Commerce, and the Better Business Bureau. Electronic invitations to participate in the survey were sent through the Greater Omaha Chamber of Commerce online newsletter and evite systems, as well as from the Business Ethics Alliance Board Chair. The online survey, posted at surveymonkey.com was open from February 5 through February 27, 2008. Participants were told that their individual responses to the survey would be confidential and all reporting would be in aggregate. The participant base was an unscientific sample of self-selected respondents. 239 business people completed the survey with 158 being presidents, CEOs, chairs, and owners. Analysis by the Business Ethics Alliance was based on the Federal Sentencing Guidelines for Organizations, Sarbanes Oxley, the Ethics Resource Center's 2007 National Business Ethic Survey, the Institute for Business Ethics, and data compiled by the Ethics and Compliance Officer Association.

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Introduction

Business ethics is an action word. It is about doing what is morally right and good in business. It deals with how people treat each other. The moral perspective requires long-term thinking about the serious harm or help we can do to other people. It is about being part of something bigger than ourselves.

It is one thing to think about the micro level of business ethics where we attempt to guide ourselves through the quagmires of business while maintaining our honor and integrity. But the meso level of organizational ethics is another thing. How to ensure that a whole organization is a well-run, ethical machine? How to ensure transparency, honest sales, and reporting of misconduct?

The Business Ethics Alliance is primarily interested in this meso level of business ethics. We focus on how to create strong, ethical organizational cultures. Our first step in examining and dealing with organizational ethics is to create awareness of the programs that support it formally. This first Organizational Ethics Survey brings our attention to these organizational ethics programs. This study is important because it provides a vantage point from which the Greater Omaha business community can understand its ethics and direct its focus and resources.

Executive Summary

Omaha Strengths identified through the 2008 Organizational Ethics Survey

- **Strength One**

Omaha organizations strive to drive business practices by their company values.

- **Strength Two**

Omaha organizations benefit by combining both ethics and compliance in their cultures.

- **Strength Three**

Omaha organizations manage ethics with formal and informal approaches that fit their size and style.

Omaha Issues identified through the 2008 Organizational Ethics Survey

- **Issue One**

There is a perceived need for greater individual responsibility and better communication in order to maintain and improve organizational ethics.

But

- **Issue Two**

The perceived need for formal ethics and compliance programs, which improve individual responsibility and open communication channels, is low.

And

- **Issue Three**

Essential components of formal ethics and compliance programs are missing in many organizations.

Omaha Opportunities identified as a result of the 2008 Organizational Ethics Survey

- **Opportunity One**

There exist clear standards that Omaha organizations can use to develop comprehensive ethics and compliance program.

- **Opportunity Two**

Omaha organizations will open communication channels and increase employee reporting of misconducts by implementing comprehensive organizational ethics and compliance programs.

- **Opportunity Three**

Omaha organizations can find resources and support through involvement in the Greater Omaha Alliance for Business Ethics.

Omaha Strengths

■ **Strength One**

The Greater Omaha 2008 Organizational Ethics Survey finds that Omaha organizations strive to drive business practices by their company values.

➢ The type of ethics message pushed through an organization provided an interesting vantage point through which an organization's ethics can be viewed. Does an organization put a premium on following the law, maintaining a good reputation, or maintaining the ethical standards in its industry? Or does it promote its own corporate values or think it is important to do the right thing just because it is the right thing to do?

When asked their ethics message, the highest ranked response was, "Our company values should drive our business practices."

What Types of Messages Do You Send To your Employees Regarding Ethics?

Top Three Responses, in order:
- Our company values should drive our business practices.
- Have integrity. Being ethical is the right thing to do.
- We have a responsibility to maintain ethical standards in our industry.

Interesting, the highest ranked response was the same for small (1-50 employees), medium (51-1000 employees), and large businesses (1001 employees). However, the second ranked response was driven by large and medium size businesses since more small businesses said, alternatively, that reputation matters ("do not harm your or our reputation by being unethical").
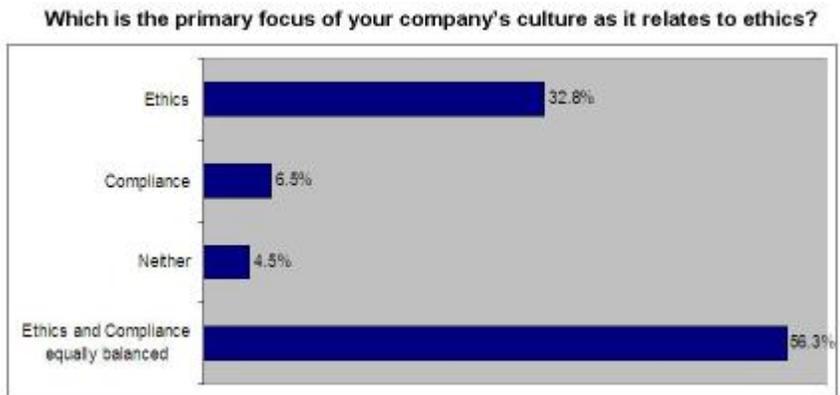
It may be the case that ethics is more of a matter of reputation for small business because they know they can not weather an ethics storm in the same way a medium or large size company can. Then again, it may be that ethics *is* reputation for small business in the same way every aspect of business for the small business practitioner is a reflection of reputation.

■ **Strength Two**
The Greater Omaha 2008 Organizational Ethics Survey finds that Omaha organizations benefit by combining both ethics and compliance in their cultures.

➢ We now know that Greater Omaha organizations recognize how important it is to drive their cultures by their corporate values. Values-led businesses can be plotted on a continuum of orientation for valuing compliance with the law, that is, the minimum, or valuing doing the right thing for the right thing's sake, that is, the maximum.

Respondents to the survey indicated that their companies equally orient their employees to follow the law and go above the law and to be ethical.

Which is the primary focus of your company's culture as it relates to ethics?

Ethics	32.8%
Compliance	6.5%
Neither	4.5%
Ethics and Compliance equally balanced	56.3%

This is good news for Greater Omaha businesses. The *2007 National Business Ethics Survey* by the Ethics Resource Center (ERC) states that companies with cultures that effectively combine ethics and compliance can reduce their ethics risks by "decreasing misconduct, increasing the likelihood of reporting, and reducing retaliation against employees who report."
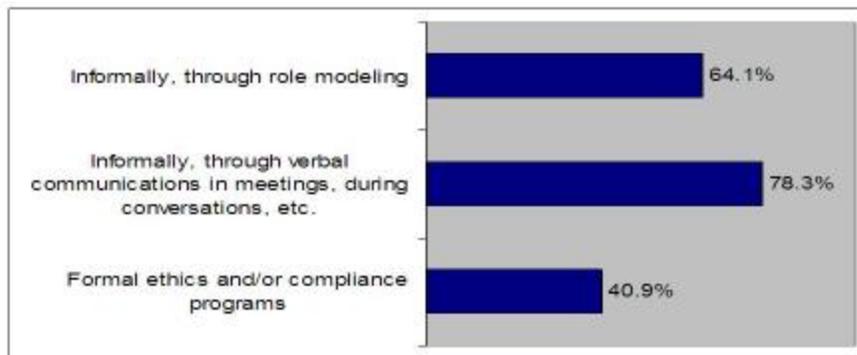
■ **Strength Three**
The Greater Omaha 2008 Organizational Ethics Survey finds Omaha organizations manage ethics with formal and informal approaches that fit their size and style.

➢ Ethics expectations can be communicated through the organization in two ways. Informal mechanisms include role modeling, verbal communication during meetings, etc. Formal ethics and compliance programs create organizational policies, programs, and systems that communicate ethics.

When asked how ethics and compliance expectations are communicated to employees and vendors, all survey respondents equally reported that informal means are used more often than formal means.

How Are Ethics and Compliance Expectations Communicated to Employees and Vendors?

Category	Percent
Informally, through role modeling	64.1%
Informally, through verbal communications in meetings, during conversations, etc.	78.3%
Formal ethics and/or compliance programs	40.9%

▪Respondents marked all options that apply to their company

When our survey respondents were asked whether their company has a formal ethics and/or compliance program 37.8% of all companies reported having one. However, the answers from small, medium, and large businesses are significantly different.

Does Your Company Have a Formal Ethics and/or Compliance Program?

▪37.8% of all companies reported having an ethics and/or compliance program

Percent who responded "yes"

Size	Percent
Small	24.3%
Medium	45.1%
Large	80.0%
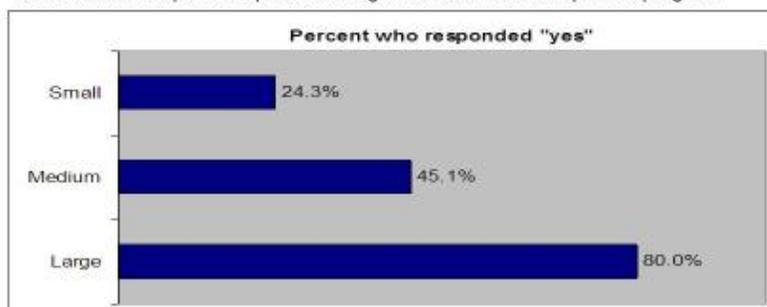
▪Small= 1-50 employees
▪Medium= 51-1000 employees
▪Large= 1,001+ employees

It is reasonable to hypothesize that the ethical style of an organization is indicative of its size. Small and medium size companies, where there is close proximity between the highest executives and the lowest ranked employees do not depend upon formal programs to get their ethics across.

Omaha Issues

■ **Issue One**

The Greater Omaha 2008 Organizational Ethics Survey finds that there is a perceived need for greater individual responsibility and better communication in order to maintain and improve organizational ethics.

➢ Omaha leaders want to drive their organizations by their values. They value following the law and doing what is right. They use both informal and formal approaches to infuse ethics into their organizations. What are the challenges that leaders face in their quest to create cultures of integrity? What can Omaha organizations do to improve their ethical cultures? Survey respondents focused on two things. There is a perceived need for greater individual responsibility and a perceived need for better communication.

What Do You Think is Needed to Maintain Your Company's Ethical Culture?

Better role modeling	28.8%
Better formal training	29.4%
A universal code of conduct	32.8%
Clearer policies	27.1%
More individual responsibility	46.9%
Better informed communication	46.3%

▪ Respondents marked all options that apply to their company

Business size correlated with the degree to which individual responsibility or communication mattered. Large business responses focused on more individual responsibility. Medium business responses focused on better informed communication. Small businesses responses balanced individual responsibility and better communication equally.

It is interesting that while 64% of all respondents stated in a different part of the survey that ethics and compliance expectations are communicated to employees by informal role modeling, here respondents did not see better role modeling as the key for maintaining their company's ethical culture.
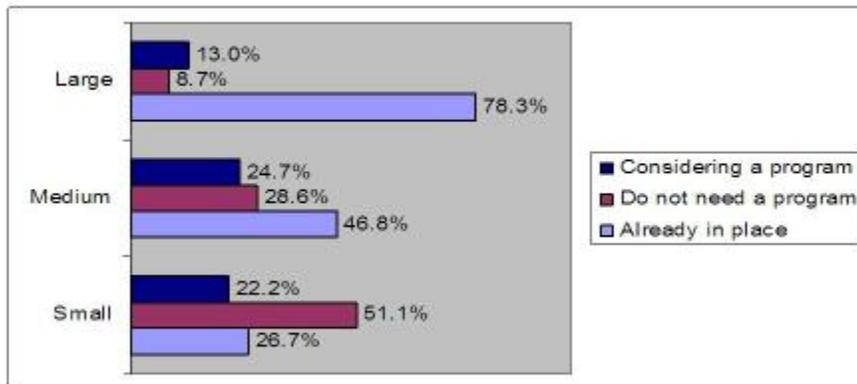
Of further interest are comments made in the ethics networking session of vice-presidents, directors, and managers where results of the survey were presented. Many attendees agreed that if the survey had been sent to them the answer would have been "better role modeling by the leadership."

■ **Issue Two**
The Greater Omaha 2008 Organizational Ethics Survey finds that the perceived need for formal ethics and compliance programs, which improve individual responsibility and open communication channels, is low.

➢ If survey respondents found that better communication is important for maintaining and enhancing the ethics in their organizations, and if they do not identify informal mechanisms for this communication, then it is reasonable to think that formal ethics communication channels are necessary. However, when asked if your company *needs* a formal ethics and/or compliance program almost 40% of all respondents said that they do not need a program.

How Do You See Your Company's Need for a Formal Ethics and/or Compliance Program?

Company Size	Considering a program	Do not need a program	Already in place
Large	13.0%	8.7%	78.3%
Medium	24.7%	28.6%	46.8%
Small	22.2%	51.1%	26.7%

39.1% of all respondents said their companies do not need a program

Small businesses, in particular, did not see the need for a formal program.

However, small, private companies face federal prosecution as much, or more, than large companies. "Of the companies convicted in federal courts, 55.9 percent had fewer than 200 employees -- and none of them had a suitable ethics and compliance program in place" (Paula Desio, Deputy General Counsel, Federal Sentencing Commission). Companies of every size can mitigate their fines if they have ethics and compliance programs in place.

■ **Issue Three**

The Greater Omaha 2008 Organizational Ethics Survey finds that essential components are missing in many Omaha organizations that have formal ethics and compliance programs.

Since the perceived need for formal ethics and compliance programs is low among Omaha leaders, it is not surprising that important parts of formal programs are not implemented in businesses or missing altogether. In particular, many Omaha organizations lack written ethics statements and mechanisms for familiarizing employees with them, ethics training, and ethics reporting mechanisms.

➢ **Written Ethics Statements** The best place to start organizational ethics programs is with the written word. Values statements and codes of conduct are useful ways of making employees aware of an organization's ethics. However, in Greater Omaha, while many companies have created mission statements that describe what they do, only about 60% of companies have values statements or codes of conduct.

Which of the Following Does Your Company Have?

Written Code of Conduct — 61.5%
Mission Statement — 85.3%
Values Statement — 62.6%
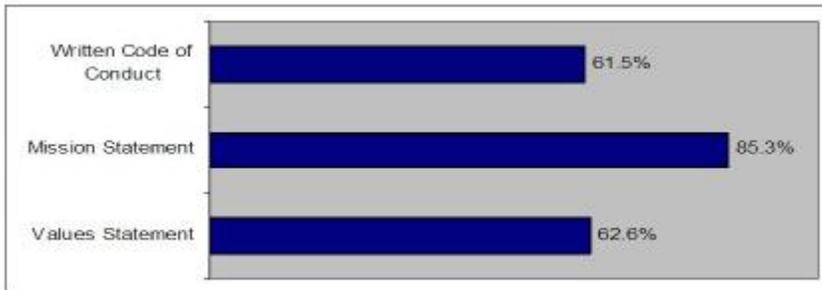
▪Respondents marked all options that apply to their company

Furthermore, there is a great difference between large and medium to small organizations on this point. Ninety to ninety three percent of large organizations have created all three documents. This is consistent with information from the Ethics and Compliance Officer Association that found close to 95% of the Top 1,000 companies in the United States have mission and vision statements. However, only 60-65% of medium and 52-58% of small organizations we surveyed have codes of conduct or values statements.

➢ **Familiarity with Ethics Documents** If an organization does have written ethics policies then it is important that employees see and understand them. Are employees shown the ethics policies when they are hired? Are employees aware of them? How often are ethics policies reviewed?

Survey respondents indicated that employees primarily see written ethics policies when they are hired and then "when needed."

How Often Are Employees Informed of Ethical Business Conduct Policies?

When hired	70.3%
Monthly	7.3%
Quarterly	8.7%
Annually	26.2%
As needed	70.6%
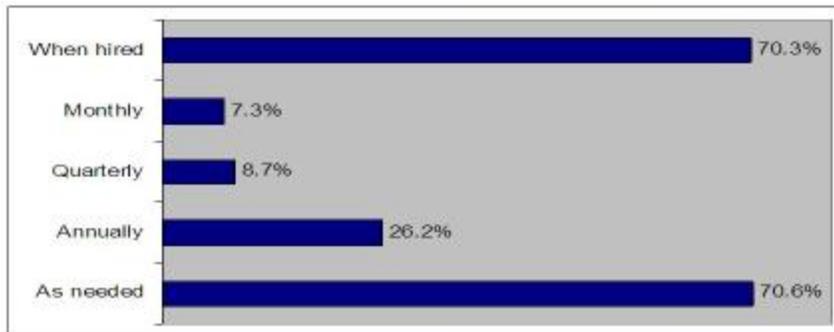
▪Respondents marked all options that apply to their company

These results are the same across all sizes of businesses.

➢ **Ethics Training** Though written ethics documents are necessary for establishing an ethics program, they are not sufficient. An added component is ethics training. Familiarity with an organizations' ethics code can occur during ethics training. Ethics training often also includes awareness of ethical issues, decision models for ethical thinking, descriptions of reporting mechanisms, etc.

While about 60% of all organizations have written ethics documents, only 30% of organizations with formal ethics programs provide ethics training. Again, there is a difference between small, medium, and large organizations.

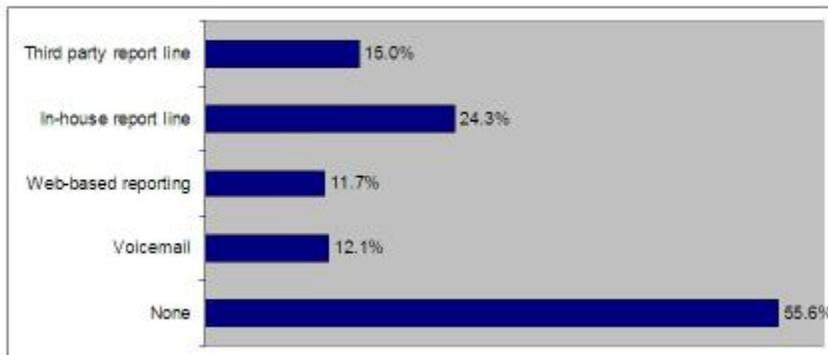**Does Your Company Provide Formal Ethics Training?**

- 29.5% of all companies
- 18.4% of small companies
- 30% of medium companies
- 86.4% of large companies

- How? For all companies that have formal programs, email/written policy reminders and supervisor/manager meetings are key

While organizations primarily use supervisor/manager meetings and e-mail or written policy statements for their ethics training, most companies with formal programs also provide web-based ethics and compliance training for their employees.

The number of large Omaha businesses with formal ethics programs that provide ethics training is consistent with national and international data. The Institute for Business Ethics in the United Kingdom reports that 7 out of 10 large companies provide formal ethics training to employees. The Ethics Resource Center reports the same for United States firms. The Ethics and Compliance Officer Association cautions us about the nature of ethics training. They state that the majority of companies communication *about* ethics rather than build ethics skills.

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➤ **Hotlines/Helplines** It is important that employees are provided with the means necessary to ask questions about ethics and report legal and unethical misconduct. How many Omaha organizations with formal ethics programs have formal mechanisms in place to help employees report?

Which Does Your Company Use For Anonymous Reporting of Ethics Violations?

Third party report line	15.0%
In-house report line	24.3%
Web-based reporting	11.7%
Voicemail	12.1%
None	55.6%

▪Respondents marked all options that apply to their company

55% of respondents reported that their companies do not have formal reporting mechanisms in place. Small and medium size businesses account for the bulk of these organizations. While only 9% of large organizations do not have a helpline or hotline, 41% of medium and 73% of small organizations do not have formal reporting mechanisms in place.

When reporting mechanisms are in place, who receives reports of ethical violations? Lots of people: Presidents, CEOs, Chairs, General Counsels, Human Resource Directors, and Boards of Directors.

The Ethics and Compliance Officer Association states that of the 950 companies in the Top 1000, 95% have reporting mechanisms in place.

Omaha Opportunities

■ **Opportunity One**
There exist clear standards the Omaha organizations can use to develop comprehensive ethics and compliance programs.

➢ Having a formal ethics and compliance program is one thing. Having a *comprehensive* formal program is another.

According to the Federal Sentencing Guidelines for Organizations 1991 and revised in 2004, there are seven minimum requirements for a comprehensive formal ethics and compliance program:
1. Written ethics standards
2. High level person is in charge of the program, resources to implement it, responsibility for ethics throughout the organization
3. Due diligence in hiring and promoting personnel to positions with authority
4. Ethics training programs
5. Mechanisms for monitoring, auditing, and reporting misconduct, including periodic measurement of program effectiveness
6. Consistent enforcement of ethics standards, including appropriate discipline
7. Reasonable steps to avoid further misconduct upon recognition of ethics violations

The ERC 2007 Survey notes that employees include the following two elements for a comprehensive formal ethics and compliance program:
8. Mechanism for seeking ethics advice
9. Assessment of ethical conduct is a part of employee performance evaluations

The Federal Sentencing Guidelines for Organizations in 1991 and revised in 2004 *encourages* companies to have formal programs. The Sarbanes-Oxley Act of 2002 *mandates* public companies to disclose whether they have a code of ethics for their principal executive, financial, and accounting officers; to have a mechanism for reporting misconduct anonymously; and discipline employees who violate the law.

➢ Less than 40% of respondents to the ERC 2007 Business Ethics Survey reported that their companies have a comprehensive formal program in place. The existence of comprehensive programs increases with company size.

National Comparison – ERC 2007 Business Ethics Survey

- 40% of employees surveyed stated that their companies have a formal comprehensive ethics or compliance program
- Percentage of employees recognizing own companies as having comprehensive programs increases with company size

  below 100 employees = 18%
  100-2000 = 38%-52%
  over 2000 = 52% to 69%

The current survey focused on gathering information about Omaha organizations' inclusion of only some of the aspects of a formal ethics and compliance program. Future surveys are necessary to test Omaha for *comprehensive* formal programs.

■ **Opportunity Two**
Omaha organizations will improve morale and increase employee reporting of misconducts by implementing comprehensive organizational ethics and compliance programs.

The benefits of comprehensive formal ethics and compliance programs are enormous.

➢ Open communication about ethics, when employees perceive that it is undertaken for their sake, increases morale and productivity (Walker Institute, 1999). The report also states that "employees who feel they work in an ethical climate are six times more likely to be loyal than workers who believe their organization is unethical."

➢ The ERC 2007 Business Ethics Survey contains convincing results that ***all*** companies with comprehensive formal programs in place **double** their rates for reported misconduct compared to companies without formal programs.

Relationship Between Comprehensive Formal Programs and Reporting Misconduct

ERC 2007 National Business Ethics Survey results show that companies with comprehensive formal programs in place have higher rates of reports for misconduct than companies without formal programs
- With – 29% fail to report misconduct
- Without – 61% fail to report misconduct

Reporting rates **double** in companies with comprehensive programs

The ERC recommends that companies that want to increase reporting should establish and maintain comprehensive ethics and compliance programs.

■ **Opportunity Three**
Omaha organizations can find resources and support through involvement with the Greater Omaha Alliance for Business Ethics.

Business ethics is a collaborative process. The Omaha community is populated with dedicated professionals interested in growing Omaha and being part of its success. The Greater Omaha Alliance for Business Ethics wants to reinforce the culture of integrity in the Omaha business community by helping companies develop their special approaches to ethics and business conduct. It stands ready to work with small, medium, and large organizations to formalize their ethics initiatives. The Business Ethics Alliance will serve as a conduit for national resources, a repository of organizational ethics materials, and host programs that enlighten and engage the business community on the structures, benefits, and measures of comprehensive formal ethics and compliance programs.

Additional Findings

The 2008 Greater Omaha Organizational Ethics Survey includes rich information that can be useful to a variety of constituents. The following findings, though not included in the previous highlights, are worth consideration for anyone interested in understanding and enhancing the ethical climate in the Greater Omaha business community.

➢ Length of programs in Omaha organizations

If Your Company Has a Formal Program, How Long Has It Been in Place?

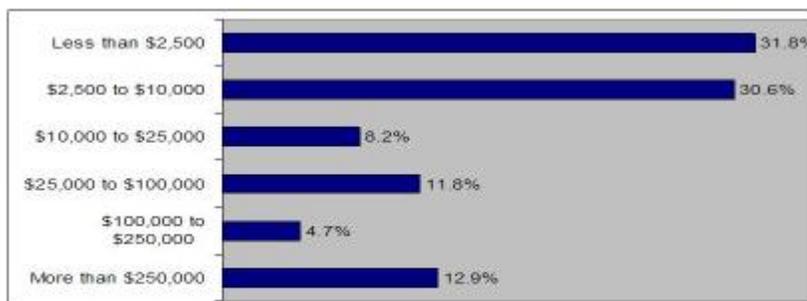|	
Less than a year	5.3%
2-3 years	13.8%
3-5 years	22.3%
5-10 years	13.8%
More than 10 years	44.7%
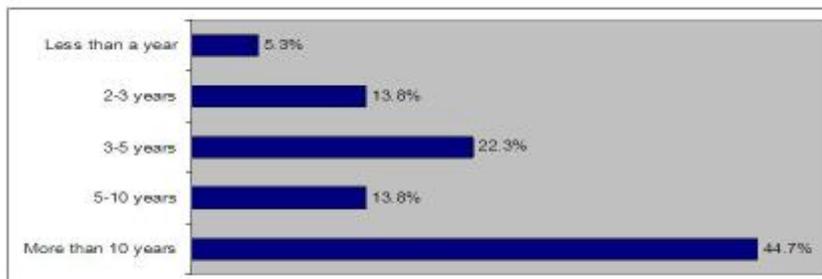
•91.4% of all companies said they started their program because "it was the right thing to do"
• 53.8% of all companies also cited legal reasons for creating their program

44% of Omaha organizations reported that they started their ethics and compliance programs more than 10 years ago. In comparison, the Ethics and Compliance Officer Association speculates that of the 450 companies in the Top 1,000 who have ethics and compliance programs, 10% started their programs 20 years ago, 20% started 15 years ago, 20% started 10 years ago, 40% started 5 years ago, and 10% started in the last 5 years. They are currently collecting more information on this topic.

➢ Financial support for programs in Omaha organizations

If Your Company Has a Formal Program, How Much Is Spent On It?

Less than $2,500	31.8%
$2,500 to $10,000	30.6%
$10,000 to $25,000	8.2%
$25,000 to $100,000	11.8%
$100,000 to $250,000	4.7%
More than $250,000	12.9%

▪64.5% of small companies spend less than $2,500, and all spend less than $25,000
▪51.4% of medium companies spend $2,500 to $10,000
▪50% of large companies spend more than $250,000, and all spend more than $25,000

In Omaha, out of all of the companies with an ethics and compliance program, most spend between $2,500 and $10,000. In comparison, the Ethics and Compliance Officer Association reports that there is very little national data on this topic. However, the Conference Board published a survey in 2006 that indicated that 29% of companies surveyed had a budget of less than $50,000 while 4% had budgets of greater than $10 million. A current estimation is a median of $150,000-$249,000.

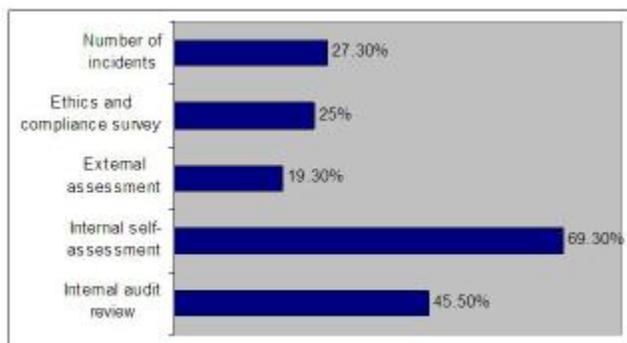➤ Staffing for programs in Omaha organizations

If Your Company Has a Program, How Many Full-time Equivalent People are Assigned to Manage Your Ethics and/or Compliance Program?
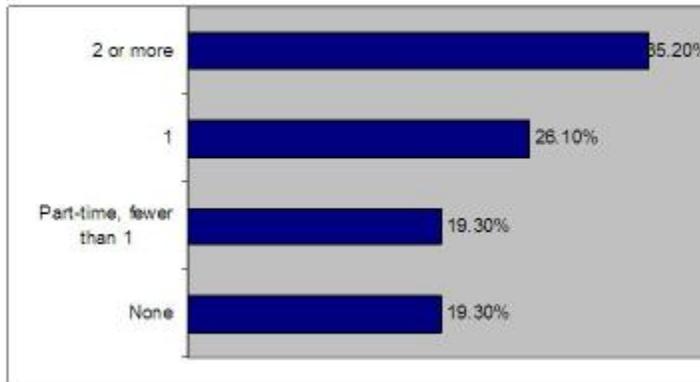
Of all Omaha organizations with ethics and compliance programs, more than half have one or more staff devoted to the program.

➤ Evaluation of programs in Omaha organizations

How Do You Evaluate Your Company's Ethics and Compliance Program?
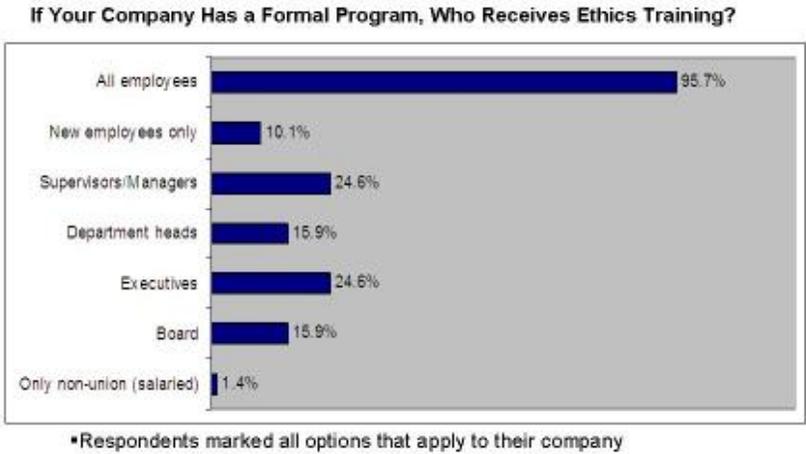

Respondents marked all options that applied to their company.

Omaha organizations use a wide variety of methods to evaluate their ethics and compliance programs including internal audit review, internal and external self-assessment, surveys, and number of incidents reported.
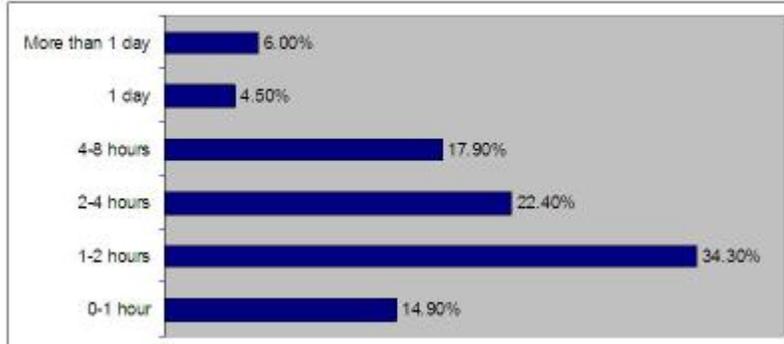
➤ Training for programs in Omaha organizations

Several survey questions pertained to ethics training including who receives training, time spent in training, and topics covered.
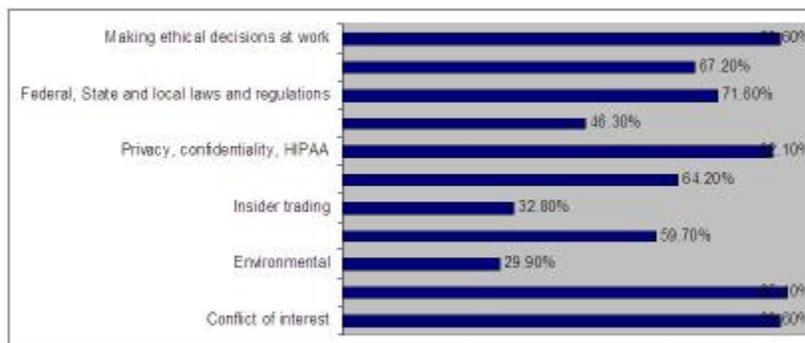
If Your Company Has a Formal Program, Who Receives Ethics Training?

Category	Percentage
All employees	95.7%
New employees only	10.1%
Supervisors/Managers	24.6%
Department heads	15.9%
Executives	24.6%
Board	15.9%
Only non-union (salaried)	1.4%

▪Respondents marked all options that apply to their company

The Institute for Business Ethics in the United Kingdom reports that 35% of their survey respondents report having executive level ethics training.

How Much Time Do Your Employees Spend in Ethics and/or Compliance Training Each Year?

Category	Percentage
More than 1 day	6.00%
1 day	4.50%
4-8 hours	17.90%
2-4 hours	22.40%
1-2 hours	34.30%
0-1 hour	14.90%

Which of the Following Business Ethics Topics Do Employees in Your Company Get Training On?

Category	Percentage
Making ethical decisions at work	60%
	67.20%
Federal, State and local laws and regulations	71.60%
	46.30%
Privacy, confidentiality, HIPAA	10%
	64.20%
Insider trading	32.80%
	59.70%
Environmental	29.90%
	0%
Conflict of interest	00%

Respondents marked all options that applied to their company.

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> ➤ Perceptions of ethics in Omaha organizations and the Omaha business community

Please Answer the Questions on the Likert Scale Below: 1 Being Weak, 7 Being Strong

	1	2	3	4	5	6	7
In relation to what you believe to be an ideal ethical culture, how would you rate **your** company's ethical culture?	4.1%	1.5%	2.1%	0.5%	12.8%	37.4%	41.5%
In relation to what you believe to be an ideal ethical business community, how would you rate **Omaha's** business climate?	0%	2.3%	5.1%	21.9%	39.1%	29.8%	1.9%

41.5% of survey respondents reported that their company's ethical culture is extremely strong. Large and small organizations drive this answer by averaging a 7 on a Likert scale. Medium size organizations give their ethical cultures a very good by averaging a 6 on the Likert scale.

Only a few respondents perceive that the Omaha business community has extremely strong ethics. Instead, respondents from all sizes of companies primarily think that Omaha has a very good ethical climate by averaging a 5 and 6 on a Likert scale.

This compares to Ethics Resource Center national data where respondents perceive that the ethics of their own companies is better than the ethics of corporate America.

National Comparison

- ERC – employees think that the ethics of their own companies is better than the ethics of corporate america
  - 3 in 4 employees gave their own companies an outstanding or very good
  - 1 in 5 employees gave corporate america an outstanding or very good – most gave it a good or poor

Recommendations

- Awareness is the first step in any worthwhile endeavor. Greater Omaha organizations can use the results of the 2008 Greater Omaha Organizational Ethics Survey to benchmark and incorporate best practices in ethics and compliance.

- Greater Omaha organizations should celebrate their ethical strengths. Organizations believe that values matter. Organizations believe that following the law matters. Ethics is incorporated into organizations in ways that speak to organizational size constraints.

- Omaha organizations should focus on communicating their ethical beliefs to their employees and all other stakeholders. Though communication is a recognized need, there is a lack of understanding of the power of formal communication systems. Omaha organizations need to develop written ethics statements, provide ethics training for their employees, and provide the mechanisms that allow employees to ask ethical questions and report illegal and unethical business practices. These communication systems are not "one size fits all" and should be suited to the size of each specific organization.

- By embracing a community wide commitment to business ethics excellence and corporate citizenship, Omaha organizations can enhance their reputations and drive their long-term stability.