Never is the “tone at the top” more important than during times of economic distress. What can those at the top of their organizations do to help build citizen confidence, maintain high standards, exemplify government employees’ accountability, and ensure that appropriate and ethical decisions are being made on behalf of stakeholders?

With an unprecedented number of state and local governments struggling to balance the budget, facing staggering operational cost increases, and even laying off employees, executive management and boards throughout the country are challenged to foster a positive, transparent, and accountable organizational culture.

The question is, when will be the right time to do the right thing, and what will it take?

School business administrators can and should create an ethical, transparent, and accountable culture—one that centers on doing the right thing. Here are some tips for achieving that goal.

**Do What You Say**

Although some organizations are led by very good talkers with charisma to spare, the cliché that actions speak louder than words is true. Expecting others to fall into step when you are out of line yourself is a recipe for failure or, at best, self-deception. Exemplary leaders “walk the walk” by demonstrating what is expected, modeling good behavior, and adhering to the highest principles.

**Achieve Buy-In**

More than just a mantra to be uttered, the desired state of an organization’s culture requires consensus and participation by everyone. For example, management is clearly responsible for risk and internal control, yet setting an expectation of conformance with
high standards for risk management throughout the organization is critical. Each staff member, from the mailroom to the front office, should be schooled in the importance of a collective consciousness about and commitment to a strong system of internal control, an unwavering code of ethics, and high standards of excellence.

**Build the Best Team**
There’s no substitute for integrity; either you have it or you don’t. Hiring people with integrity is the first step toward building a positive, productive, principled team. Ensure that your employees’ skills fit their roles. Learn about your employees’ strengths to ensure that your organization gets the full benefit of their diverse expertise.

**Focus on Results**
The key to successful governance is to focus on producing measurable results rather than efforts. Results-driven efforts bypass lengthy preparations and aim at quick, measurable gains within a few months rather than years. Investment is less, and improvement goals are short term. Top management takes action because it leads directly toward improved results, not promises of a someday hopeful gain.

The following are four key benefits of a results-driven approach that activity-centered programs usually miss:

- Quality improvement tools are introduced only when needed. Management introduces innovations when it helps speed progress toward achieving measurable goals.
- Trial and error reveals what works. Because management introduces innovations one at a time and links them to short-term goals, what works and what does not work can be discovered. Learn from these experiences and use what works.
- Frequent reinforcement energizes the improvement process. There is no motivator more powerful than repeated success. Projects that produce results demonstrate to employees and managers their capacity to succeed. Reinforcement also builds management’s confidence and skill for achieving continuous improvement.
- Management builds on previous successes. By using each project as a testing ground, management gradually creates a foundation of experience on which to build organizationwide performance improvement. In the course of accomplishing results-driven efforts, management introduces many improvements.

**Encourage Open Communication**
Lack of transparency, especially in the public sector, often feeds fear, distrust, and confusion. Clearly, management may need to keep some information confidential in the best interest of the organization. However, sharing as much information as possible is prudent and appropriate and will go a long way toward dispelling myths, stopping office rumors, and building public confidence.

**Doing the Right Thing**
It’s been said that Enron’s corporate culture was a “trading mentality.” Conversely, we’ve all heard of the banks that are faring very well today because they made the ethical choice not to play the subprime mortgage game. Ensuring that goals and objectives are met without engaging in questionable business practices or doing harm to others is an admirable endeavor worthy of pursuit.