Bittersweet Moment

Bill McCoy accepts appointment to manage Clemson University’s new Rutland Center for Ethics

**By Robby Bishop**

For all members of our community, Bill McCoy’s announcement that he was leaving Northern Illinois University to manage Clemson University’s new Rutland Center for Ethics was a bittersweet moment. McCoy led the BELIEF program for eight years and was a tireless champion for our ethics programming as well as numerous other initiatives at NIU. His departure leaves some big shoes to fill. However, we congratulate McCoy on being appointed to the role and his having the opportunity to advance his career and take on new challenges. In many ways, his appointment to take on such a challenge speaks to the growth and accomplishment of NIU’s BELIEF program. McCoy’s experiences here at NIU gave him the skills and expertise to move on to the next level and reflect the ongoing success of BELIEF.

Transitions are common in any organization, and while we will miss his leadership, this transition represents an opportunity for the BELIEF program to rededicate ourselves to the mission of integrating ethics into our College of Business, our curriculum and our students. With changes in leadership come opportunities to learn and grow, and this transition will clearly give us purpose and energy to evaluate our strengths, weaknesses, capabilities and future activities. We have had significant transitions in our faculty and this transition will clearly give us purpose and energy to evaluate our strengths, weaknesses, capabilities and future activities. We have had significant transitions in our faculty and this transition will clearly give us purpose and energy to evaluate our strengths, weaknesses, capabilities and future activities. We have had significant transitions in our faculty

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LEAD Heat Events on Rita Crundwell

**By Tera Lima**

The two events held by the Leadership in Ethics and Academic Discipline (LEAD) Program during the spring of 2018 semester included HEAT events about the Dixon, Illinois fraud case. Both of the events focused on the embezzlement of an estimated $53.7 million over 22 years by the admitted operator, Rita Crundwell. This embezzlement is believed to be the largest municipal fraud in American history. Crundwell served as the city’s comptroller and treasurer for more than three decades where she was trusted by her coworkers to control bank accounts and own financial processes. Little did they know, Crundwell had been leading a double life of glamour that was funded by her embezzlement scheme. These embezzled funds were used by Rita Crundwell to finance her championship American Quarter Horse breeding operation.

Our first Rita Crundwell HEAT event was showing of the documentary titled All the Queen’s Horses. This documentary was directed by Kelly Pope and explains the Dixon fraud case, how one woman could steal so much money without being noticed and the effects of the embezzlement. Kelly Pope also joined us for her documentary debut to talk about the documentary itself, as well as to answer any remaining questions about the fraud case. She then showed a follow-up video of one of Crundwell’s coworkers and member of the city board, who explained how he never noticed Crundwell’s fraud prior to 2012. Pope explained that the question she receives the most after audiences watch her documentary is “how did she get away with it?” To answer this, Pope described in detail the steps that
The Alumni Experience

By Robby Bishop

Liz Klawans started her first year at Northern Illinois University in August 2010 as an Accountancy major. She finished her Bachelor of Science in May 2014 and followed with a Master of Accounting Science a year later. As an Accountancy major, Klawans was a very busy and active student, preparing herself for the real-world and a career in accounting. She got involved with LEAD during her junior year and was very important in organizing the Ethics Case Competition and the numerous BELIEF Week events. The Ethics Case Competition and BELIEF Week are signature events, and LEAD takes pride in how they are run. She was also heavily involved with Delta Sigma Pi and Student Accountancy Society. She worked in the College of Business undergraduate advising office. Throughout graduate school, she worked as a graduate assistant.

Klawans interned at Miller Cooper, a CPA firm headquartered in Deerfield, Illinois her senior year. She started her career at Miller Cooper after graduation. She is now a senior at the firm. This involves leading different client engagements and supervising staff members. Miller Cooper only works with privately held companies and serves as their best ally in this ever changing business world. The firm has been enjoying tremendous organic growth of 15-20 percent the past two years, while the average has been between 2-3 percent in the industry. Miller Cooper employees work in a fast-paced environment with all different types of clients. This allows employees to be well-rounded business professionals, with very little specialization. Miller Cooper has been a wonderful place for Klawans to work, filled with plentiful opportunities to advance in her career while using many skills she learned at NIU and from LEAD.

NIU helped develop Klawans into a not only functional, but a flourishing business professional. “NIU gave me a good understanding of what the professional world would look like prior to having entered the workforce.” She believes that she has had good opportunity to grow at Miller based on the skills she learned during her time with LEAD as she said, “LEAD provided me with a solid foundation of technical and soft skills that have proved to be beneficial in handling everyday situations at work.” Liz Klawans is looking forward to furthering her career at Miller Cooper and continues to apply BELIEF and her experiences with LEAD to her job each and every second while in a never ending quest to learn.

Heat Events

Continued from Page 1.

Crundwell had used, the background information on the importance of her position, and most importantly, the amount of trust that Crundwell’s coworkers had placed in her.

Our second HEAT event focusing on Rita Crundwell was with Paula Meyer. After Crundwell was arrested in 2012, Paula Meyer, an NIU alumna, took over her position. Paula Meyer graduated from NIU with a Master’s of Accounting Science in 1987. LEAD invited Meyer to speak in front of an audience of students about an embezzlement case and some of the challenges she had faced after taking on the position. She described to the audience that she has further helped the city establish a new financial system as well as an accounting software, and has created new policies that follow specific IRS guidelines. When asked about the ethical challenges she was faced with after becoming the finance director for Dixon, she explained that the hardest part was facing people and their resistance to change. Many of the individuals in the city of Dixon trusted Meyer, however many were hesitant to change the way they worked, even if it meant a future scam would be prevented. After helping Dixon recover from the large embezzlement and debt crisis, Meyer will be resigning from her financial director position with the city of Dixon and will be assuming the Lee County treasurer elected position.
Corporate Partner Spotlight:

James Griffin of Nicor Gas

By Matt Lurhing

Jim Griffin is vice president, Operations at Nicor Gas, Illinois’ largest natural gas distributor and owner and operator of one of the largest natural gas aquifer storage systems in North America; delivering natural gas to 2.2 million residential, public sector and business customers in more than 650 communities throughout northern Illinois.

Griffin’s career at Nicor Gas began 33 years ago as a meter reader where he learned firsthand the meaning of customer service. During his tenure at Nicor Gas, Griffin obtained his Bachelor of Arts degree in Business from Lewis University and his master’s degree in Business Administration from Northern Illinois University. Soon thereafter, he climbed the corporate ladder and took on several positions of increasing responsibility including that of vice president, Operations Administration and vice president, Resource Management.

In his current role, Griffin is responsible for providing strategic leadership and direction for Nicor Gas’ core operations management and execution of field service, distribution and meter reading functions, as well as directing the production, operation and maintenance activities associated with natural gas delivery. Outside of his work at Nicor Gas, Griffin is an active member of the American Gas Association and former chair of the Utility Customer Field Services.

As an experienced business professional, Griffin has developed a set of ethical criteria and principles over the years that he uses in making business decisions. He frequently asks himself:

• Does the instance violate any regulations or laws? If it does not, does it violate the spirit of the law?
• Under the circumstance, if this instance were to be published, would he be all right with people knowing how the issue was resolved?
• Will the outcome be fair to the parties involved and preserve the integrity and reputation of the company?

When asked how ethics has changed over his career, Griffin commented that many ethical lines, ethical boundaries and gray areas have been made clearer. “When I first entered the business world, things such as gifts were not seen as an essential element of an ethical code,” stated Griffin. “Today, however, gifts can often be seen as a tactic of bribery or other unethical behavior.” Griffin also recalled how ethics training has changed throughout the years. “There was little training on ethics when I started my career.” Of course, the rise of information technology and social media in the last 20 years has also added complexity to the ethics environment. “Today, it would be very hard to find a company that didn’t have some form of ethics training,” said Griffin.

Although he has seen his fair share of changes throughout his career, the one thing he feels has remained consistent are the solid values of the most ethical people. “They apply them in conducting their affairs in the areas of professionalism, interpersonal relations and originality of work.”

Bittersweet

Continued from Page 1.

contributors, corporate partners and the student group Leaders in Ethics and Academic Disciplines (LEAD). Through these transitions, BELIEF has grown and strengthened. Our first order of business will be to find a successor for McCoy, and that process has begun with a refined role description. However, we are not waiting for a successor to be appointed to continue moving forward on our BELIEF mission.

We continue to develop ways that we can integrate ethics into our curriculum and engage in a variety of other programming and activities. We recently hosted Kelly Richmond Pope, the Producer/Director of the award-winning documentary All the Queen’s Horses, which examines the embezzlement of over $500 million executed by Rita Crundwell, the comptroller and treasurer for the city of Dixon. Pope facilitated separate workshops for faculty and students. Faculty learned how to integrate various forms of media into their teaching, and students learned about the details of one of the most notorious examples of white collar crime of all time. We continue to network with other schools and ethics professionals to spread the news about the BELIEF Program and to learn from others. I had the pleasure of making a presentation with Amy Buhrow (College of Business Dean’s Office) and Charles Petersen (Operations Management and Information Systems) at the annual meeting for the Association for Professional and Practical Ethics.

We continue to find new ways to expand the BELIEF “footprint” – we are exploring ways to integrate the program into the graduate programs in business and develop “touchpoints” for our students and faculty to become aware of the ethical issues in business and how to manage them effectively. Ethics education remains a very vital and integral part of the College of Business mission. Good luck to Bill McCoy at Clemson, and long live BELIEF at NIU.
Faculty Spotlight:

Charles Petersen of the Operation Management and Information Systems Department

By Zach Kalk

In this edition of the BELIEF Briefings, we are given the chance to meet with Charles Petersen of the Operation Management and Information Systems Department to learn a little bit more about his story.

Dr. Petersen began his undergraduate studies at Iowa State University where he earned his Bachelor of Science Degree in Industrial Engineering. Shortly after graduating, he pursued a Master of Business Administration Degree at the John M. Olin School of Business at Washington University. With completion of his MBA, he continued his education to earn his Ph.D. at Indiana University. After receiving his Doctorate Degree, Petersen began teaching at Northern Illinois University’s College of Business and has been with the university for 23 years. Petersen has risen to be named a Dean’s Distinguished Professor of Operations Management and Information Systems. He currently teaches Supply Chain Systems (OMIS 478) to undergraduate students and Operations Analysis (OMIS 627) to graduate level students.

While meeting with Petersen, he talked very highly of the BELIEF Program. In addition, he is well versed in both the BELIEF Decision-Making framework and the Ethics Handbook. During the interview, when asked how he would deal with an ethical dilemma, he responded with by using the Decision-Making framework. He said that he has been faced with many different ethical dilemmas and he always falls back on the card to help him make the right decision. One of Petersen’s professional goals is for his students to succeed and he believes that if his students are faced with an ethical dilemma, the Decision-Making Card framework is the best tool to help them through any situation out. Although he suggests using the card, he strongly recommends students follow the course rules outlined in the syllabus to help avoid being caught in an academic ethical dilemma.

According to Petersen, his experience with NIU and its programs has been a positive one, and the BELIEF Program is privileged to have him. He believes that the BELIEF Program is an integral part of the College of Business, and that it will continue to be a driving force for advocating ethics among students and the future business men and women they will become.

Thank you to our corporate partners