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To the members of the professional competence working
group of the Software Engineering Ethics and Professional
Practice task force. You have all recently received a
letter from Professor El-Kadi expressing concern about the
lack of progresses of our group,

I must apologize for this lack of progress of our working
group, especially to those who have already done work for
the group.

I have been concerned about the activity of the SEEPP task
force The last task force activity took place in March,
when several of us met to finalize the task force
guidelines and set the direction and scope of the task
force. This material has not yet been distributed to the
SEEPP working group leaders. As one of the co-chairs of
the SEEPP task force, I have tried to motivate it from the
bottom up by developing a plan of action for our working
group and sharing that plan with other members of the
SEEPP task force. Although you all started the work of
our working group, there is very little happening from the
task force and I did not feel right asking any more from
you until I see some positive indications that your work
will ultimately bear fruit.

Please have patience, I am taking a more direct approach
to the problem.

I have set up a new mail list for our group. Messages
sent to the list will be forwarded immediately to all
member of the group. Everybody will be able to see all
messages. That is the way this message was circulated. A
reply to this message will be sent to everyone in the
group. Three members of the group have already done some
work in response to my July message. I will forward the
material to you shortly.

Again, my personal apologies to each of you.
Sincerely,

Don Gotterbarn

Extracts from AICPA Standards Manual

My apologies for the lateness of this information. I made the notes some months ago but have had an incredibly busy last few months. Fortunately, I have a short respite over the Christmas break and will now take this opportunity to get this across to all of you.

Firstly, may I wish everybody in the group the compliments of the season.

The following consists of excerpts from the American Institute of Certified Public Accountants Professional Standards Manual which, I feel, may be relevant to our task. Occasionally there is some interpretation on my part. Much of it is in a summary or precis form:

U. S. AUDITING:

General Standards:

1. The audit is to be maintained by a person or persons having adequate technical training and proficiency as an auditor.

2. In all matters relating to the assignment, an independence in mental attitude is to be maintained by the auditor or auditors.

3. Due professional care is to be exercised in the performance of the audit and the preparation of the report.

Standards of Field Work

1. The work is to be adequately planned, and assistants, if any, are to be properly supervised. (My observation with relevance to our profession: Consider when putting novices on a project team).

Standards of Reporting

Present fairly in accordance with generally accepted Accounting principles. Adequacy of disclosure.

In general standards: consider nature of standards, training and proficiency, independence, performance of work done (due care).

In standards of field work: consider planning and supervision, substantive tests (very important!), errors and irregularities, using work of specialist, illegal acts of client. Acknowledge

sources.

Factors to be considered before applying substantive tests.
Communication between predecessor and successor auditors (in
our case, programmers, analysts, etc.)

Responsibility to detect and report errors and irregularities (both
in the product and in the behavior of the producer).

Professional skepticism. Evaluation of test results. Evaluating
the work of others.

Using the Work of Specialists:

Decision whether to use that work.
Using the findings.
Acknowledging the specialist.

Litigation, claims and assessments:

Knowledge of Federal, State and local laws and regulations -
compliance with these. The auditor's consideration of an Entity's
ability to continue as a going concern (in Computing, consultant
should consider the feasibility of what the customer wants to do
and what consequences this may have).

CODE OF PROFESSIONAL CONDUCT

Principles of Professional Conduct - (Articles)

1. Responsibility

In carrying out their responsibilites as professionals, members
should exercise sensitive professional and moral judgements in all
their activities

2. The Public Interest

Members should accept the obligation to act in a way that will
serve the public interest, honor the public trust and demonstrate
commitment to professionalism.

3. Integrity

To maintain and broaden public confidence, members should
perform all professional responsibilities with the highest sense of
integrity. (This, I consider, to be of paramount importance).

4. Objectivity and Independence

A member should maintain objectivity and be free of conflicts of
interest in discharging professional responsibilities. A member in
public practice should be independent in fact and appearance
when providing auditing and other attestation services.

5. Due Care

    A member should observe the professional, technical and ethical
    standards, strive continually to improve competence and the
    quality of services, and discharge professional responsibility to
    the best of the member's ability.

6. Scope and Nature of Services

    A member in public practice should observe the Principles of the
    Code of Professional Conduct in determining the scope and
    nature of services to be provided.

Rules - Applicability:

    The bylaws of the AICPA require that members adhere to the
    rules of the Code of Professional Conduct and that members must
    be prepared to justify departure from those rules.

Independence, Integrity and Objectivity:

    Ethics rulings: acceptance of a gift. Conflicts of interest.
    Family relationships. Special favors.

Other Responsibilities:

    Advertising and other forms of solicitation.
    Disclosure of client information (client confidentiality).
    Commissions - Fees in payment for services.
    Member interviewed by the Press.
    Responsibilities of partners.

Membership of Association:

    Admission to membership - Requirements.
    Retention of membership - Requirements.
    Certification of membership.
    Rescindment of membership - Procedures for this.
    Resignation of membership.
    Whether membership is required to practice.

Quality Control:

    Establishment of Quality Control policies and procedures.
    Assignment of personnel to engagements.
    Consultation. Supervision. Hiring.
    Professional Development. Advancement.
    Acceptance and continuance of clients. Inspection.

The following are extracts (and some rephrasing) from some relevant (in my
opinion!) sections of the Professional Standards Manual:

Section 510

7091.01   ... ultimately lies in the results that are produced. These
          results must be judged from the standpoint of society as a
          whole, and not merely from that of any one group of
          interested persons.

7091.02   ... must be adapted to meet changes as they occur.

7092.03   ... uniformity is a worthwhile goal. ... but should not be
          pursued to the exclusion of other benefits.

7092.04   ... changes of objectives and conditions will lead to the
          adoption of new procedures. Consequently, diversity of
          practice may continue as new procedures are adopted before
          the old ones become obsolete.

7092.05   Principal objectve ... narrow areas of difference and
          inconsistency. ... Further development and recognition of
          generally accepted principles.

Section 520 - Rules of Conduct

7010.01   Rule 203. Deals with departure from established accounting
          principles, e. g., making statements that a financial
          statement is presented in conformity with generally accepted
          principles when that does not appear to be the case. The
          person making such a statement must demonstrate that departure
          from the norm can be justified in this instance.

7010.02   Rule 203 was adopted to require compliance with accounting
          principles promulgated by the body designated to establish
          such principles.

7010.03   It recognizes that it may be difficult to anticipate all the
          circumstances to which such principles might be applicable.
          It recognizes that there may be occasions where literal
          application of pronouncements may be misleading. (My
          observation: Such a situation could lead to a revision of
          the principles involved).

7010.04   How we define "usual circumstances" should be a matter of
          professional judgement.

Section 1021

7171.01   Statement of Principles - purpose. Intended to provide a
          basis for enhanced understanding of broad fundamentals.

7186.19   Generally accepted accounting principles.

7187.24   Dynamic nature of financial accounting (For computing:
          rapidly changing technology).

7190.28   Use of financial accounting information.

7261.01   Generally accepted accounting principles incorporate the
          consensus at a particular time ... resources available ...

7263.07   Pervasive principles specify the general approach accountants
          take to recognition and measurement of events that affect
          the financial position and results of operations of enterprises.

     (As you can imagine, by the numbers, there are a lot of sections).

The following are taken from "Morality in Accounting" by Riahi Belkaoui:

>From the preface - opening sentence:
          ... deemed vital to users' decision making.

  Page 1.   ... the idea of neutrality in preparation ... and the idea
            of justice in outcome.

            D. R. Scott (1941): "Accounting rules, procedures and
            techniques should be fair, unbiased and impartial. They
            should not serve a special interest."

  Page 2.   Fairness connotes compliance with generally accepted ...
            principles and ... standards.

  Page 26. Utilitarain Ethics: An action is considered to be morally
            right or wrong solely on the consequences that result from
            that action.

  Page 27. Deontological Ethics: An action is considered morally right
            if it conforms with a proper moral rule. An action that
            violates the rule, but results in beneficial consequences is
            still considered wrong.

  Page 28. Schrag: The language of morality is the language of respon-
            siveness and responsivility and if there is to be talk of and
            'ethics' in all this, it will need to be an ethics of the
            fitting response.

  Page 35. Those who are inclined to ascribe a much higher level of
            altruism to the motives of professionals have long insisted
            that the essence of professionalism is to put the public's
            interest ahead of self interest. A dedication to serving
            others is regarded as essential in laying claim to being a
            professional, and a professional has an obligation to be
            concerned about sub-standard behavior, whether or not it is
            actionable under the law.

I hope that this has some useful bearing on our mission.

     Manny.