

We continue a series recounting what a number of readers have characterized as misconduct and stupidity of past and current University of Southern Mississippi faculty and administrators. The facts underlying these conclusions have been fully documented. When one reader suggested this series, he opined “before someone comes to Southern Miss as a student or puts a career on the line as faculty member, “Ethics, Power and Academic Corruption” should be required reading.” The eighteenth installment follows. (See, the [first](#), [second](#), [third](#), [fourth](#), [fifth](#), [sixth](#), [seventh](#), [eighth](#), [ninth](#), [tenth](#), [eleventh](#), [twelfth](#), [thirteenth](#), [fourteenth](#), [fifteenth](#), [sixteenth](#) and [seventeenth](#) installments here.)

Drawn In

During the process of collecting information, the principle investigator, the author, was drawn into the events by the administrators and involved colleagues. Regardless of being involved in the investigation, if a university, with its promises of diversity of ideas, academic freedom, and creation of knowledge effect an environment in which faculty cannot bring “bad news” to the attention to administrators and faculty without being punished, what hope is there that other types of organizations that offer far weaker support will not punish its employees or professionals for speaking out about perceived problems? In other words, if current protection of those who “speak truth to power” is a failure in an academic environment, society, and we as professors, should not encourage knowledgeable professionals, or our students—future professionals, to report misconduct or illegal activity. For example, professional accountants should not be expected to bring to the attention of internal administrators or outside authorities “bad news” which has the potential of significant financial adverse consequences for stockholders and taxpayers. They should be educated and advised to keep silent in the current legal and regulatory environment.

An assumption, therefore, is that the environment best equipped to encourage and protect different ideas and critical speech is an academic organization, a university. If the thesis that “speaking truth to power” in this most tolerant of environments is punished, then it would most likely be punished in other organizations characterized by less support for speech. A conclusion would be that in the current environment our society should not expect its citizens—auditors and internal accountants among them—to fulfill obligations to the public, that is, to speak out to protect stockholders, taxpayers, and the public from harm.¹

¹ “In 2002, the Sarbanes-Oxley (“SOX”) law was enacted to combat accounting fraud on Wall Street in the aftermath of the Enron, WorldCom and Arthur Anderson scandals. At the time, SOX was the most far reaching expansion of corporate oversight and reform of corporate regulatory law since the depression-era securities laws were passed. The purpose of SOX was to combat corporate fraud and restore public confidence in Wall Street and corporate America. Whistleblower protection provisions were included in SOX and the stated Congressional intent was to broadly construe those provisions in order to carry out the ambitious goal of stamping out corporate fraud. However, in

practice, the SOX whistleblower law has become a major disappointment. There are several reasons that the SOX whistleblower provisions did not live up to their expectations and stated congressional intent. First, and foremost, the current administration failed to properly implement and enforce the SOX whistleblower law. Second, corporate defendants were well organized and funded, and with sympathetic Bush administration appointees in the Department of Labor, were able to convince the administration to narrowly construe the SOX whistleblower provisions to exclude most employees who report corporate wrongdoing despite the congressional intent to the contrary.”

http://www.whistleblowers.org/index.php?option=com_content&task=view&id=738)

Legislation and regulatory mandates continue to encourage whistleblowing but they have not demonstrated a commitment to protect whistleblowers. Even the term itself, whistleblower, imports a negative connotation.