



Ethical Leadership in a Nonprofit Organization

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Synopsis

This white paper defines ethical leadership with a specific focus on the nonprofit community and discusses why it is so critical for nonprofit organizations to embrace the concept.

It takes into account the fact that nonprofits occupy a special role in our communities and are respected as the stewards of society. Unlike their corporate counterparts, it is most often assumed that nonprofits (by virtue of their designation!) are 'above' greed. This reputation for being sincerely committed to *doing good* speaks volumes about the ability of nonprofits to tell their story and achieve their mission based on having gained universal trust in their intent.

This paper explores the concept that an ethical culture is fundamental and, in fact, essential to the sustainability of the nonprofit community.

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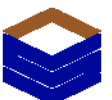
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1. Define Ethical Behavior

According to Wikipedia, ethical leadership is, “the type of leadership that is directed by respect for ethical beliefs and values, and for the dignity and rights of others.”

Dr. Walter Earl Fluker, the Martin L. King, Jr. professor of Ethical Leadership at the Boston University of Theology and the Graduate Division of Religious Studies, defines this by saying, “Ethical leadership is the critical appropriation and embodiment of traditions that have shaped the character and meanings of a people. Ethical leaders, therefore, are those leaders whose characters have been shaped by the wisdom, habits and practices of particular traditions, often more than one, yet they tend to be identified with a particular cultural ethos and narrative. Finally, ethical leadership asks the question of values in reference to ultimate concern.”

Based on these definitions, nonprofit leaders who demonstrate an ethical approach are recognized as trustworthy, honest and fair. They are seen as the leaders who support a code of conduct. That is, they enforce the civility, morals and values that are the basic building blocks of our society.

Leaders who exhibit ideals and principles, who hold fast to a strong code of behavior, help the nonprofit community through their actions and through their dedication to maintaining high standards for their organizations.

Historical perceptions of ethics in the nonprofit community

It has always been essential for nonprofit leaders to do the right thing. With the world watching, nonprofits have been elevated to high stature, proud to stand for decency, for the protection of the world’s most vulnerable citizens, and for putting the needs of others ahead of the need for personal gain. In short, nonprofit leaders have always been expected to promote and represent the ethical behavior that is so integral to the sector.

That is why any breach of trust is so alarming.

Thomas H. Jeavons writes for Safari Books Online, “Since the mid-1980s, scandals in the nonprofit sector and the corporate world have given rise to heightened concerns about ethics, accountability, and public trust for all types of organizations. Charitable organizations and those who run them have behaved badly on occasion before, but they have probably never received such intense public scrutiny as over the last quarter-century.”

This is a reference to the fact that, among other contributing factors, technology has placed nonprofit leaders in an increasingly public position by shining the spotlight on them—continuously highlighting their positions around the world with the speed of an



internet search on Facebook, YouTube, Instagram or a click on any social media site. Poor behavior is now quickly exposed and can cast a pall on the entire sector.

Nonprofits need to recognize the jeopardy of their situation.

“Unfortunately, the charitable sector has traditionally shown little interest in the ebb and flow of confidence. It has long assumed that it has an inexhaustible reservoir of goodwill, or that occasional scandals do not affect the sector as a whole” observed Paul Light in an article entitled, “Trust in Charitable Organizations”, published a decade and a half ago in 2002.

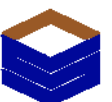
Four years later the results of a Harris Poll, conducted in 2006, also found that only one in 10 Americans strongly believed that charities are honest and ethical in their use of donated funds. Nearly one in three believed that nonprofits have ‘pretty seriously gotten off in the wrong direction.’

The economic depression of 2008 and the collapse of corporate financial institutions also had a significant impact on the way that the ethics of nonprofits are perceived. A 2008 Brookings Institution survey found that about one-third of Americans reported having ‘not too much’ or ‘no’ confidence in charitable organizations, and 70 percent felt that charitable organizations waste a ‘great deal’ or a ‘fair amount’ of money. Only 10 percent thought charitable organizations did a ‘very good job’ spending money wisely; only 17 percent thought that charities did a ‘very good job’ of being fair in decisions; and only one-quarter thought charities did a ‘very good job’ of helping people.

This research regarding nonprofit ethical behavior occurred seven years ago but, frankly, not much has changed in recent years to sway public opinion in any meaningful manner.

Just five years ago, in 2012, Nonprofit Quarterly reinforced the trend toward skepticism, reporting that, “... stakeholders are rebelling in response to nonprofits ignoring their responsibilities to stakeholders.”

But more currently, just two years ago, almost two-thirds of Americans now say they have a ‘great deal’ or a ‘fair amount’ of confidence in charities, according to a new *Chronicle* poll—the first to measure public views on that question since the 2008 survey referenced above. Suzanne Perry wrote, in “One in Three Americans Lacks Faith in Charities” for *Chronicle of Philanthropy*



in October 2015, that more than 80 percent of survey respondents said charities do a very good or somewhat good job helping people. But a significant number still expressed concern about finances: A third said charities do a 'not too good' or 'not at all good' job spending money wisely; 41 percent said their leaders are paid too much. The concern over ethics continues into the current year as Jeannine Fox writes for *Nonprofit Quarterly* on July 6, 2017 that nonprofits should take note of the trend and not take public support for granted.

Public support exists but the issue of ethics has resulted in the evolution of watchdog groups, formed with the goal of protecting donors and volunteers. They do this by offering information about nonprofits—but in doing so these groups have also been accused of occasionally providing skewed data, making it more complicated instead of less complicated, for potential and existing supporters to arrive at an informed decision. It is easy to access the salary of the nonprofit CEO/Executive Director or the cost of key programs, but these may not be the only benchmarks that should be considered when evaluating the organization and its worthiness.

Ultimately the success of the nonprofit community will be based in great part on its reputation and earned status regarding ethical behavior and for the character of its leadership.



2. How Nonprofit Leaders Build Ethical Organizations

According to *The Leadership Challenge* authored by James Kouzes and Barry Posner, honesty is the quality most frequently cited as the #1 characteristic necessary for leadership. This attitude is perhaps even more significant for nonprofit leaders than it is for corporate leaders because the public holds fast to a perception that nonprofit leaders have an obligation to behave with compassion and respect. Today's donors are flexing their muscles and making their voices heard, demanding accountability and transparency more than ever before. As Kouzes and Posner wrote, "... it is one thing to exist for the benefit of the public; it is another to earn the public's trust which requires ethical leadership and responsible and responsive practices."

As mentioned above, when tracing the reactions of nonprofit supporters over the years, people want facts about the organizations' proof of social impact. This reliance on the conviction that nonprofits 'do good' underlines the reason why Board members often are called 'trustees' of the organization, a term that reinforces the trusted role they play and the responsibilities they assume on behalf of the public.

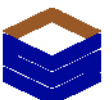
After all, nonprofits need public trust to achieve their mission. To be successful, nonprofit organizations have a distinctive advantage over their corporate colleagues because they do not pay tax on revenues. Additionally, to generate the revenue needed to fulfill their vision they must depend on individuals, governmental agencies, corporations and foundations, all of whom all expect transparency and integrity in return for their financial support.

In the article "Ethics and Nonprofits," authors Deborah L. Rhode and Amanda K. Packel provide research that identifies four crucial factors that influence ethical conduct:

- Moral awareness: recognition that a situation raises ethical issues
- Moral decision making: determining what course of action is ethically sound
- Moral intent: identifying which values should take priority in the decision
- Moral action: following through on ethical decisions.

How can ethical leaders convince supporters that the nonprofit community is worthy of their trust?

The best place to begin a discussion about creating public awareness for ethical behavior is for nonprofit leaders to recognize the areas where conflicts are most likely to arise. Over the years, the deepest concern by supporters



typically focuses on the most obvious statistic—executive compensation. Headlines about high profile organizations and their leaders that read, “Nonprofit pays CEO a million-dollar annual salary” catch the attention of donors, even when the salary is well deserved. As Joan Garry writes in *Is It OK for Nonprofit Leaders to Make Big Salaries*, “It’s not true that every dollar paid to the Nonprofit CEO is a dollar pulled away from achieving the mission. To the contrary, a healthy nonprofit with outstanding leadership will be able to help more people in a more effective and bigger way for a much longer time. *They achieve their missions faster.*” *Nonetheless, the topic of compensation raises red flags when demonstrating ethical behavior from the top down. The key is to maintain great communication, sharing details with the community of supporters and making a strong and irrefutable case for the leader’s compensation package based on results.*

The second place where ethical concerns are broached is in regard to conflict of interest. In an article “Ethical Leadership” by Jane A. Van Buren, she comments that the actions of for-profit business owners and leaders who serve on nonprofit Boards may lead to ethical questions if those Board members or major donors receive special privileges that diminish the nonprofit’s ability to prove trustworthiness.

A third area that may cause an ethical challenge regards financial issues. Accepting funds from questionable organizations can cast aspersions on the nonprofit as can an inaccurate picture of funds spent on administrative costs. Even while recognizing that nonprofits cannot operate without administrative expenses (how can they possible deliver quality services without acknowledging the need to pay rent, utilities and competitive salaries while addressing office expenses, advertising and technology support?), the public still scrutinizes every outlay and tends to be overly critical regarding allocation of funds that do not go immediately and directly to the clients served. As in the cases of executive compensation and conflict of interest, to combat the challenge of financial integrity effectively, nonprofits must hold to the highest standards of transparency, communicating their intentions for economic impact and what costs are associated with meeting their goals.

A realistic, practical and frank approach to any of these possible challenges builds further trust among the constituents and strengthens the ethical culture of the group.



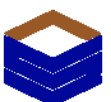
Armed with an understanding of where nonprofit leaders need to focus their message, there are numerous steps that they can take to build trust and demonstrate a sincere commitment to ethical behavior, such as:

- Internal Culture

Before a nonprofit can convince its audiences of its own authentic intentions, it needs to own that reputation internally. Paid staff, volunteers, interns, Board members and others who are part of the infrastructure of the organization must experience ethical behavior from the leadership. The top leaders are the role models that others turn to for guidance so it is up to them to set personal standards and hold everyone to the same criteria for behavior. To accelerate the process, a nonprofit can consider developing a Code of Conduct document. The National Council of Nonprofits suggests that, "It's useful to adopt a set of principles to guide a nonprofit organization's decision-making and activities, as well as the behavior of its employees, volunteers, and Board members. These principles might be called the nonprofit's 'statement of values' or 'code of conduct,' or something else. Honesty, integrity, transparency, confidentiality, and equity are each examples of values that are typically expressed in a charitable nonprofit's code of ethics. The purpose of adopting such a statement *formally* is to provide employees, volunteers, and Board members with guidelines for making ethical choices and to ensure that there is accountability for those choices. When Board members of a charitable nonprofit adopt a code of ethics, they are expressing their commitment to ethical behavior. Such a commitment goes a long way to earning the public's trust."

- Internal Communications

These may also include conflict of interest policies, whistleblower policies and employee handbooks (even for very small organizations) so that everyone engaged in the organization knows they will be treated fairly and that the organization is based on an ethical attitude. This commitment must be continuously upheld by the leader/role model of the nonprofit. 'Soft support' or a divergence from standards under certain circumstances only weakens the process and taints the organization's reputation.



- Internal Training and Awareness Building

In-house ethical training and a commitment to separation of duties can also be implanted to further develop an ethical culture that has 'best in class' procedures in place.

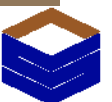
Once steps have been taken to firmly establish a position of zero tolerance of unethical behavior within the nonprofit, it is appropriate to share that stance with the general public. The case has been made that nonprofits count on financial support from the community; the case has also been made that community support is dependent on trust for the nonprofit. Therefore, nonprofits must build a brand of uncompromising integrity if they want to survive and thrive.

How does a nonprofit organization prove it is ethical and worthy of trust to the community it serves?

Research conducted in the nonprofit community continues to offer results that point to 21st century supporters focusing primarily on transparency, accountability, measureable impact, civility, trust and integrity. Knowing these are the assumptions that drive financial and emotional support, nonprofit leaders must not only embrace them as reality, but they need to build these concepts into the narrative they share when they are asked to tell their organization's story.

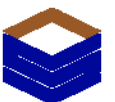
No one likes unwanted surprises—and donors, supporters, volunteers and Board members are no exception to that rule. When leaders courageously and candidly tell the truth, regardless of the consequences, they almost always weather the storm more effectively than those who initially engage in cover-up or omission and whose deceptions are ultimately revealed.

1. Ethical leaders validate exactly how the organization is achieving its objectives, leveraging facts and publishing pertinent data to substantiate their claims. Measuring outcomes is growing increasingly important and ethical leaders are the ones who offer these insights to encourage their supporters and gain their respect.
2. Ethical leaders have a 'donor promise' that offers clarity regarding the organization's budget and financial situation.



3. Ethical leaders behave with integrity before they are pressed to do so by public demand. CEOs, staff and Board members are expected to ensure that the nonprofit stays on course, adheres to its mission and does 'the right thing' when decisions need to be made. This is especially critical in an environment that is pushing for more strategic alliances, collaborative efforts and mergers. Nonprofits need to conduct the appropriate due diligence audits so that they can be comfortable with their new partners' philosophy and reputation.

There is every reason to believe that nonprofit organizations that truly adhere to strong ethical conduct and have leaders who consistently display ethical behavior and support an ethical culture, will be the ones that remain on the landscape over the generations. We are not alone in our assessment of what it takes to be recognized in the community as a nonprofit organization that can be trusted, and one that is worthy of the donors' and volunteers' investment of time and money. In "Nonprofit Accountability and Ethics: Rotting from the Head Down," an article by Woods Bowman, he advises, "A strong culture features four major components: (1) ethical leadership; (2) supervisor reinforcement of ethics; (3) peer commitment to ethics; and (4) embedded ethical values."



3. Case Study

Print and online newspapers, journals and the internet are filled with stories of nonprofit organizations that behave ethically, as well as those that do not.

We have selected two stories to share briefly here to distinguish between the two and to provide some insights into why ethics in nonprofit organizations matter so profoundly.

Case Study A: Nonprofit organization that exhibited unethical behavior.

When nonprofits, which claim to be dedicated to making the world a better place, cross the line, it triggers an immediate emotion—a feeling of betrayal and disgust.

This case study of a nonprofit's unethical behavior was reported by Marcus Varner Medium.Com/Best Company in November 2016. This ethical scandal is reprinted from the following website:

<https://medium.com/bestcompany/charity-scandals-the-six-ugliest-of-2016-19d3f1149a>

Wounded Warrior Project



In terms of charities for veterans, few have become as well-known as the Wounded Warrior Project, which focuses on helping wounded and disabled vets recover mentally, physically, and financially. It was a worthy cause, to be sure. Sadly, this charity's marketing got ahead of their actual charitable activities.



In February 2016, the charity's leaders were shown to be blowing shocking amounts of money on hobbies and parties. Employees flew in business class, stayed in \$500-a-night hotels, and threw expensive parties. Their Executive Director was reported to rappel down buildings and ride a Segway to events—events that cost as much as \$3 million apiece. One employee called it, “extremely extravagant. Dinners and alcohol... just total excess.”

CBS News reported: “Compared to other veterans’ organizations, Wounded Warrior is giving less to the people it serves... Disabled American Veterans Charitable Service Trust spends 96 percent of its budget on vets. Fisher House devotes 91 percent. But... the Wounded Warrior Project spends only 60 percent on vets.”

The silver lining here is that, since the expose and a Senate investigation, the Wounded Warrior Project has ousted its former leadership and is now focusing its efforts on financial responsibility and better serving veterans.

Case Study B: Nonprofit organization that exhibited ethical behavior.

This case study on ethical behavior by a nonprofit came to our attention when it was referenced in the article on corruption in “Nonprofit Accountability and Ethics.” The case study is reprinted here with more enhanced details gathered from the following two websites:

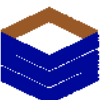
https://www.oxfam.org/sites/www.oxfam.org/files/file_attachments/oxfam-international-tsunami-evaluation-summary_3.pdf

<https://en.wikipedia.org/wiki/Oxfam>

Oxfam



Oxford Committee for Famine Relief (“Oxfam”) was originally formed in 1942 by a group of concerned citizens with a goal of relieving famine in Greece. But by 1960 Oxfam had evolved into a major international nonprofit organization.



Oxfam addresses the structural causes of poverty and related injustice and works primarily through local accountable organizations, seeking to enhance their effectiveness with a goal of helping people directly when local capacity is insufficient or inappropriate for Oxfam's purposes, and assisting in the development of structures which directly benefit people facing the realities of poverty and injustice. Oxfam recognizes the universality and indivisibility of human rights and has adopted these overarching aims to express these rights in practical terms:

- The right to a sustainable livelihood
- The right to basic social services
- The right to life and security
- The right to be heard
- The right to an identity

Oxfam believes that poverty and powerlessness are avoidable and can be eliminated by human action and political will. Oxfam has four main focuses for its resources. These are: Economic Justice, Essential Services, Rights in Crisis, and Gender Justice. In December 2004, a tsunami washed over Indonesia. The heaviest loss of life and destruction occurred on the island of Aceh. The waves washed away entire villages and changed the island's coastline forever. An estimated 169,000 people died and 600,000 people were displaced. Three months later, a powerful earthquake hit the neighboring island of Nias. The tsunami response program across Aceh and Nias is Oxfam International's ("OI") largest, employing over 800 staff supporting over 300,000 people with work in public health, water and sanitation, shelter and livelihoods.

Oxfam was in the midst of a response to this Indonesian tsunami when they temporarily called a halt to their efforts. An internal audit had uncovered what was identified as 'financial irregularities.' The decision to curtail services resulted from OI's own strict self-policing process. Once the issue was discovered they immediately suspended activities until they could be sure they were in compliance with their own high standards.

At the conclusion of their internal investigation, Oxfam published an evaluation report stating, "As part of its ongoing aim to learn from experience and to hold itself accountable for its actions, Oxfam has commissioned a wide-ranging evaluation of its response to the Indian Ocean tsunami of 2004. This comprises 14 thematic evaluations Twelve of the fourteen studies have been conducted by independent consultants, while the remaining two were conducted by members of the Oxfam International Tsunami Fund secretariat."



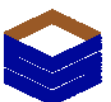
Recurring issues and key themes from the 14 individual evaluations are brought together in this evaluation summary report, “In the Wake of the Tsunami” as reported here:

The independent evaluation was conducted in January 2006 to assess the first year of the operational (nonpartner-led) response to the tsunami and earthquake in Aceh and Nias. It forms part of a suite of evaluations of the first year of OI’s tsunami programming in India, Sri Lanka and Indonesia. As a result of this evaluation, major changes were made to the tsunami response program in Aceh and Nias and those recommendations have led to a significant refocusing of the OI program in Aceh and Nias.

The organization did not wait for others to jump to conclusions, but instead, the ethical leaders at Oxfam judged themselves and behaved accordingly, making, as they stated, major changes to future response programs. And they did so recognizing that they could have been jeopardizing their own reputation and strong brand.

In our first situation, the nonprofit leaders displayed poor and unethical judgment, behaving with stunning disregard to their mission, the military veterans they serve and their supporters.

In the second situation, a well-known international organization that had much to lose by confessing to some irregularities, stopped the activities, immediately conducted an independent probe, published the results, changed the processes where necessary and then continued to deliver on their promise to the world’s impoverished.



4. Quotes on Ethics From Local Nonprofit Leaders

"Ethical leaders put integrity and values first, avoiding conflicts of interest in appearance or actuality. Honesty, respect, transparency, willingness to communicate, to listen, and to follow through on commitments are all hallmarks of ethical leaders. Aside from simply being the right thing to do, ethical leadership matters because an organization's integrity and trust are its most important assets, and are difficult if not impossible to repair if damaged. If an organization or its leaders can't be trusted to act honorably and in good stewardship of its resources, why should anyone support it?"

Linda M. Czipo | President & CEO
Center for Non-Profits



"How fortunate we are to provide service each day in an industry that relies on so much trust, transparency and good will. Ethics are part of the heart and soul of running and supporting non-profits. Ethics are essential to the mission, to those who benefit from that mission and to those who provide their time and their treasure to be sure that that mission endures."

Victoria M. Bixel, President
Semple Bixel Associates, Inc.



5. Conclusion

As leaders and supporters of nonprofit organizations, it is crucial for you to face the challenges brought by demands for ethical leadership. Sometimes it is easier to bury the problem in the sand, kick it down the road to future Board members or simply cover up minor infractions with the hopes that they will continue to go unnoticed.

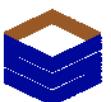
But exemplary nonprofit, as well as for-profit, leaders know that there is only one correct path: the road that leads to ethical behavior and, ultimately, an ethical culture.

As Guidestar writes in an article posted on its website entitled, “How Ethical is Your Nonprofit Organization?” “All nonprofit organizations need to pay attention to ethical issues, for an organization without a clear ethical compass can lose the trust of the community, damage its clients' interests, and indirectly hurt the entire nonprofit sector. A nonprofit with a clear code of ethics, on the other hand, can concentrate on its mission and complete the good works it is set up to do.

Our goal should be to have all our employees be as naturally honest as the one in a Grantland cartoon. This character turned down a gift, refused to divulge customer information, and kept competing bids confidential but thought he had not been confronted by any ethical situations. He just knew the difference between right and wrong.”

The public has a responsibility as well—we all need to be watchful, aware and educated. After the tragedy of September 11, 2001, many contributors were disheartened to learn that the American Red Cross had used half of the donations they received for “investments in volunteer mobilization, chapter development for response to weapons of mass destruction, expanded blood security and continuity of operations efforts” according to Washington Times reporting on “Red Cross Relief Efforts Under Fire.” Those who had been so trusting in the Red Cross brand were dismayed that their donations never got to the intended victims. Yet just three years later, contributors saw a completely different reaction when Doctors Without Borders responded to a natural disaster in Southeast Asia by setting a new standard for ethical behavior. In “Nonprofits Draw a Line at Some Donors” it was reported that the organization had stopped its fundraising after only three days when it was determined it had already raised sufficient revenue to accomplish their goals! Instead of continuing to drive fundraising, they did the right thing as soon as they had reached their threshold of need.

We should applaud those leaders who assume that doing good, holding to strong, righteous principles and mentoring others to behave ethically, is ‘normal’ and do all we can to encourage similar views in our own organizations.



6. About The Authors

Bridget Hartnett, CPA, PSA.

Member in Charge, Nonprofit and Social Services Practice



Bridget Hartnett, Member in Charge of the Nonprofit and Social Services Practice, has many years of experience in public accounting that she draws on to provide high-level services for clients. Bridget spends most of her time working closely with clients in the social services and nonprofit areas, including educational institutions. As a Member in the firm's Nonprofit and Social Services Practice, Bridget supervises the audit engagements conducted by Sobel & Co. for the Cerebral Palsy Association of Middlesex County, the Youth Development Clinic of Newark and Catholic Charities of the Trenton, Metuchen and Newark dioceses, Freedom House, and C.J. Foundation. In addition, she handles all of the firm's education audits and holds a Public School Auditor's license. Bridget is also responsible for reviewing and overseeing the preparation of nonprofit tax returns.

Credentials and Professional Associations

- Member of the American Institute of Certified Public Accountants (AICPA)
- Has a New Jersey Public School Accountant's (PSA) license
- Member of the New Jersey Society of Certified Public Accountants (NJSCPA)
- Member of the Allinial Global's North America Nonprofit Community of Practice
- Active member of the New Jersey CPA Society's Nonprofit Interest Group
- Instructor at Seton Hall University's Nonprofit Certification Program
- Instructor at the FDU Center for excellence Nonprofit Certificate Program

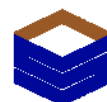
Community Involvement and Philanthropy

Bridget carries her commitment to social services beyond the work place to include:

- NJBIZ Best 50 Women in Business - 2016
- NJBIZ 40 under 40
- Board Member of the State Advisory Board of the Salvation Army
- St. Benedict's School in Holmdel where she is always available for volunteering
- New Jersey Chapter of Make-A-Wish
- A volunteer with professional business groups in the New Jersey community, including the Monmouth Ocean County Nonprofit Committee

Education

Graduated with her Bachelor of Science degree from Montclair State University



Ron Matan, CPA, CGMA, PSA

Member of Firm, Nonprofit and Social Services Practice



Ron Matan, a Member of the Firm and a Member of Sobel & Co.'s Nonprofit and Social Services Practice, brings a unique blend of public accounting and business acumen to every client engagement.

A key member of Sobel & Co.'s Leadership Team since joining the firm in 1997, Ron works exclusively with nonprofit organizations, including schools, government audits, United States Department of Housing and Urban Development ("HUD") projects, Uniform Grant Guidance engagements, and low income housing tax credit programs ("LIHTC").

As a Member of the firm's Nonprofit and Social Services Practice (audits under Uniform Grant Guidance, government, HUD, and LIHTC programs), Ron is the firm liaison for the AICPA's Government (Nonprofit) Audit Quality Center. With over 40 years of experience in public accounting and private industry with all types of nonprofit and social service organizations, Ron brings a unique blend of skills and insight to these specialized engagements

Credentials and Professional Associations

- Certified Public Accountant licensed to practice in New Jersey, New York and Pennsylvania
- Member of the American Institute of Certified Public Accountants
- Member of New Jersey Society of Certified Public Accountants (NJSCPA)
- Earned the Chartered Global Management Accountant designation
- New Jersey Public School Accountant's (PSA) license
- Member of Allinial Global's North America's Nonprofit Committee
- Appointed to the New Jersey Society of Certified Public Accountants Peer Review Executive Committee
- Member of the NJSCPA's Nonprofit Interest Group
- Instructor at Fairleigh Dickinson University's Center for Excellence - Certificate in Nonprofit Board Leadership Program
- Instructor at Seton Hall University's Nonprofit Certification Program
- Certified Tax Credit Compliance Professional
- Listed in the Guide which is circulated to all State Agencies Allocating Tax Credits as well as the Internal Revenue Service

Community Involvement and Philanthropy

- Appointed to the Union County Educational Services Foundation Board
- Serves on the audit committee of Farmersville Parent-Teacher Association
- Serves on the Board of the Pomfret Club
- Treasurer of the Board of Life Path, which provides housing, programs and services to individuals of all ages with developmental disabilities throughout Lehigh Valley and southeastern Pennsylvania
- Former treasurer and board member of Kids Peace Treatment Centers for emotionally disturbed children, located in Bethlehem, Pennsylvania

Education

Ron is a graduate of Kings College in Wilkes-Barre, Pennsylvania, where he received a Bachelor of Science Degree in Accounting



7. About Sobel & Co., LLC

Sobel & Co. is a regional accounting and consulting firm located in Livingston, New Jersey that has been providing nonprofit and social service organizations in the New Jersey/New York metropolitan area with audit, accounting, tax and advisory services since its inception in 1956.

The firm is distinctive in its approach to the nonprofit community because of its sincere passion for serving this sector. As it says on the Sobel & Co. website, “We work with the nonprofit sector because we feel good helping those who do good; we have a passion for helping nonprofit organizations achieve their mission of helping the world's most vulnerable.”

The firm currently works with more than 250 nonprofit organizations with revenues ranging from \$100,000 to over \$75,000,000. Based on this depth of experience, the professionals in the nonprofit group are keenly familiar with the issues facing nonprofits and they will apply this knowledge to bring added value to every engagement.

As a further demonstration of the firm’s commitment to the nonprofit community, several complimentary programs are offered throughout the year. These include quarterly webinars, roundtable discussions and an annual symposium on timely and relevant topics.

We also encourage you to visit our website at www.sobel-cpa.com and click on the Not-For-Profit niche page. Once there please browse our resource library where you will find published white papers along with a variety of articles. We provide a Desk Reference Manual for Nonprofits, a Survey of Nonprofit Organizations that contains interesting insights on nonprofits, a wide range of tools and benchmarking data, a monthly e-mail newsletter that offers relevant information to organizations like yours and links to other key sites that are valuable for the nonprofit community.



9. Citations and References

The research for this white paper was conducted using various resources and documents, including:

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