Vision, Values, and Code of Ethics for The Matzevah Foundation

Pursuant to the Requirement for LEAD645: Ethical Leadership and Organizational Integrity

by

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November 12, 2012

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Introduction

The name "matzevah" (מצבה) is derived from a Hebrew word meaning a memorial stone or monument that is erected in memory of a significant event or placed at the head of a grave. In Jewish cemeteries, the stone or matzevah signifies remembering and honoring the deceased and ensures that the grave will not be desecrated. This understanding eloquently captures the vision and purpose of The Matzevah Foundation (TMF). TMF is a very young, not-for-profit corporation, which is governed by bylaws as determined by the State of Georgia and outlined in its documents of incorporation. TMF is a tax-exempt organization recognized by the Internal Revenue Service (IRS) as a public charity. I led in the development and establishment of TMF in late 2010 as an extension of the work that I began with the Polish Jewish community of Warsaw in 2005 when I was working with the Baptist Union of Poland.

As an organization, The Matzevah Foundation has already developed vision and purpose statements; however we lack a statement of core ethical values along with a code of ethics regarding our organizational practices. Based on my readings of Johnson (2012, pp. 334-344) and an article by Paine and Bettcher (2005, December), I have added several sections that outline our vision, mission (purpose), core values, and ethical code of conduct. Additionally and in light of several critical IRS recommendations, I have included a section addressing these considerations and produced a proposed code of ethics. Finally, I have provided examples in Section IX of cooperative and partnership agreements along with an example of financial disclosure for potential volunteers, who might wish to participate in a Jewish cemetery restoration project.

Background

The Holocaust or Shoah, literally meaning “destruction,” is one of the greatest moral and ethical failures in history. It is difficult to deal with primarily because of the perception among many Jews that the Holocaust was perpetrated by Christians. In fact, important Jewish theologians “see a connection between Christianity and the Nazi ideology that created the Holocaust” (Porton, 2012). Eliezer Berkovits, an Orthodox rabbi, stated that Christianity enabled the Nazis to execute the Holocaust. He argued, "Without the contempt and hatred for the Jews planted by Christianity in the hearts of the multitude of its followers, Nazism's crime against the Jewish people could never have been conceived, much less executed" (Porton, 2012). Richard L. Rubenstein, a Conservative rabbi, believes that Christians perpetrated a false image, a "mythological Jew," which “provided the images and the models for the Nazis” to use in desensitizing the German population to Jews who then became more and more seen “as the devil's surrogates, God-killers” producing “fertile ground for Nazi propaganda” (Porton, 2012).

These stark Jewish views of Christianity and its role in the Holocaust have been mitigated to some degree by developments in Jewish – Christian relations during the latter half of the Twentieth Century. In his article, *Jewish-Christian Relations,* Michael Kress (2012) maintains that the interaction between Jews and Christians is improving primarily because Christians have completely re-evaluated their “attitude toward Jews and Judaism,” which has revolutionized the relationship between these two religious groups. Kress further emphasizes that even though differences remain between them, contemporary Jews may reasonably expect for the first time in history “that these differences will be addressed through interfaith dialogue rather than the violence of the past.” Moreover Kress points out that during the Holocaust, Christians played the role of “rescuers – people whose faith led them to risk their lives by hiding or otherwise saving

Jews." The brave acts of these Christians do indeed provide a significant connection between Jew and Christian; "however, the role of Christians and Christianity in perpetuating the Holocaust remains a point of contention between the two religions."

Jewish and Christian interaction is strained due to the Holocaust; therefore, in order to open a dialogue with the Jewish community toward reconciliation, Christians must deal with the legacy of the Holocaust. Understandably, individuals within the Jewish community will need to determine to what degree they will interact with Christians regarding this issue. Nevertheless, some Christians are taking steps tangibly toward reconciliation and are thereby actively opening a dialogue with the Jewish community. One such group of Christians is dealing with the Holocaust today by caring for the Jewish cemeteries of Poland. These Christians have been working with the Jewish community of Poland for eight years to overcome the evil of the past through what Scott Peck calls "loving acts" (Johnson, 2012, p. 127). They established The Matzevah Foundation in 2010 as a non-profit corporation and public charity as a means to educate the public about the Holocaust and to mobilize resources for facilitating Jewish cemetery restoration projects in Poland. Presently through Jewish cemetery restoration projects, TMF has broadened its dialogue and cooperation with the Jewish community by partnering with several Jewish organizations to remember and preserve the Jewish heritage of Poland.

Why is caring for the Jewish cemeteries of Poland important? To a Jew, based on the Torah, caring for the dead is one of the highest expressions of love because the dead cannot repay you for your kindness shown to them. Caring in these terms is best expressed in Hebrew by *"chesed"* or sometimes *"chesed shel-emet"* or true loving-kindness. We understand this concept best as what we may call mercy. Jewish understanding of loving-kindness is derived from God, who gave them the pre-eminent example of what loving-kindness looks like, when he buried Moses (Deuteronomy 34:5-6). Since the Holocaust decimated 3.5 million Polish Jews, there are very few descendants currently remaining in Poland to care for the 1,200 Jewish cemeteries. Estimates place the number of Jews today in Poland at roughly 20,000 and at the most 30,000 people; therefore caring for these cemeteries is an overwhelming task. Nevertheless, caring for the dead is a mitzvah – a religious requirement fulfilling the Torah and is seen as being one of the highest mitzvahs for a Jew to perform. Clearly for Christians breaking the cycle of evil rests on them engaging in a significant and loving act that leads to forgiveness and reconciliation with the Jewish community.

Section I

An Overview of The Matzevah Foundation

A Brief History

Since 2005, a group of Baptist Christians has been working with the Jewish Community of Poland in restoring Jewish cemeteries, which are known in Hebrew as *Beit Chaim* – "the house of the living" and are considered to holy places by the Jewish community. The Matzevah Foundation, Inc. grew out of this relationship, advancing it today as a non-profit, public charity, which primarily serves the Jewish community of Poland and cooperates with the global Jewish Community to care for and restore Jewish Cemeteries in Poland.

Statement of Vision

The Matzevah Foundation seeks to remember and honor the Jewish heritage of Poland by restoring Jewish cemeteries and reconciling Jews and Christians through participating in a common mitzvah.

Statement of Purpose

The mission of the Matzevah Foundation is twofold. Firstly, it will mobilize human and financial resources to care for and preserve the Jewish heritage of Poland by restoring Jewish cemeteries in Poland. Secondly, it will educate the public regarding the history of Polish Jews during and following the Shoah (Holocaust) in Poland.

Section II

Philosophy and Ethical Values Undergirding The Matzevah Foundation

As noted earlier, the name “matzevah” (מצבה) comes from a Hebrew word meaning a memorial stone that is placed at the head of a grave facing traditionally toward the Temple Mount in Jerusalem. The Matzevah Foundation seeks to remember and honor the Jewish heritage of Poland by restoring Jewish cemeteries and reconciling Jews and Christians through participating in a common “mitzvah” – literally fulfilling one of the commandments from the Torah. In addition, the word matzevah also resonates with idea of speaking out or declaring. We see in the Hebrew Scripture that through the Prophet Habakkuk, God speaks to the injustice of past deeds of those who have “plotted the ruin of many peoples, shaming your own house and forfeiting your life” and we see for this reason, “the stones of the wall will cry out, and the beams of the woodwork will echo it. Woe to him who builds a city with bloodshed and establishes a town by injustice” (Habakkuk 2:10-12) (NIV, 1984).

Dr. Thom Wolf discusses the “J-shaped spiritual capital,” which grows out of the work of Theodore Malloch a research professor at Yale University. Wolf writes that Malloch “argues that historically, the spiritual capital of Protestant business persons focuses on the three virtues of faith, hope, and charity. That Jesus-shaped worshipview, says Malloch, yields a worldview triad of leadership discipline (faith), social compassion (charity), and persevering justice (hope)” (Wolf, 2010). Consequently Wolf further concludes that “Malloch and others see the 1990s impoverishment and implosion of the Communist empire . . . as West-wide indicators that it is time for Western societies to retrieve, restate, and revitalize the J-shaped spiritual capital of the West” (Wolf, 2010, p. 8). Consequently, TMF functions in a similar ethical manner and operates out of an ethical triad of values derived from Micah 6:8 in which we see that God requires us to act justly (do justice), to love mercy (practice charity) and to walk humbly with God (be humble and faithful to God). From this ethical triad we see the principle values of TMF:

- Remembering – means to bring back to memory the past. It is important to remember the past and to remember the history, heritage and culture of the Jewish people and their contributions to Polish and Jewish history. TMF desires to speak to the injustice of the Holocaust by acting justly through remembering and honoring the victims of the Holocaust by facilitating and conducting Jewish cemetery restoration projects in Poland. Through our just actions, we are able to preserve justice and build hope for the future.
- Restoring – means returning to a former state of being. As a group of Christians, TMF is able to deal with the painful past of the Holocaust today by seeking to bring Jew and Christian together in a common mitzvah to care for and restore Polish Jewish cemeteries. By loving mercy, as seen in this simple act, we express God's loving-kindness and demonstrate God's character. As Christians, who are involved with TMF, we able to demonstrate that we care for what is important to Jewish people and more so through expressing mercy (caring acts), we display God's love, which allows forgiveness to emerge.
- Reconciling – means bringing together or unifying differing elements. As Christians acting through TMF, we cannot reconcile without first being humble and serving with integrity, as we seek to continue and broaden the dialogue with the Polish Jewish community.

Consequently by acting justly, we remember and honor the victims of the Holocaust. By loving mercy, we care for and restore Jewish cemeteries in Poland. Through humility, we approach the Jewish community attempting to begin the process of restoring the relationship between Jews and Christians.

Consideration of Key Jewish Values

For Jews, caring for "their ancestral cemeteries is not only a religious obligation but [it is] considered amongst the greatest of mitzvot (good deeds)" (PJCRP, 2011). Furthermore, "the concept of mitzvah is singularly Jewish in that it refers not to deeds, but to behaviors that are explicitly set forth in the Torah by One God." Caring for the dead is one of the most important mitzvahs (mitzvot) that can be performed because the dead cannot do anything in return for this care. This type of care (love) is one of the highest expressions of true mercy or loving-kindness as expressed in Hebrew by, *chesed shel emet* (**חסד של אמת**) meaning literally "kindness of truth." For this reason, TMF can enter into this specific mitzvah and thereby remember "the millions murdered in the Shoah (Holocaust)," and for "their unborn children, who would have been caring for their cemeteries" (PJCRP, 2011) in Poland.

Deeds of loving-kindness lay the bridge of mercy. The bridge of mercy allows us to connect with the people who have suffered the injustice. It is a way for us to enter into the Jewish world as Christians and build a bridge of mercy, caring through a mitzvah – a "good deed" required by the Torah. When we minister in this mitzvah we are addressing a specific and unmet need that is not being met by hardly anyone today, as these Jewish cemeteries lie scattered across Poland uncared for, desolate and decaying. TMF understands the Jewish concept of *"tikkun olam*" (healing the earth) and works toward restoring Jewish cemeteries as a means to redeem them, honor them, and thereby bring back the memory of Jews and their 1,000 year history in Poland. We redeem the memory and honor of the lives of those who no longer walk the earth.

By our actions therefore, we honor God and the Jewish people through whom God has revealed Himself to us, as the Jewish people are the root, the origin of everything that we know about God. Recall what the Apostle Paul admonished us in Romans 11:18 concerning our Jewish roots: "You do not support the root, but the root supports you" (NIV, 1984). Through the mission of TMF, we labor to connect Jews of Polish descent with their past and seek to unite, literally reconcile the Jewish and Christian communities by way of a common mitzvah, allowing these two diverse religious groups to partner in Jewish cemetery restoration projects in Poland. Hence, our desire ultimately is to bring Christians and Jews together so that we can meet on the common ground of the Torah by joining each other in a true caring act and mutual expression of what it means to love God and love neighbor. By working together we honor the past, touch the present and impact the future.

Section III

Considerations for Organizational Ethics

As the president of TMF, my goal is to better understand the nature of ethical leadership and to shape our organizational ethics so that they reflect Jewish ethics as Jewish ethics are foundational to the Christian understanding of what it means to love and care for the needs of others. In a sense this is our social responsibility as an organization, comprised of Christians, to speak to the injustice of the Holocaust today and thereby open a dialogue with the Jewish community primarily of Polish descent. It is important therefore to consider that any organization or group of individuals wishing to act accordingly must do so ethically.

Most organizational scholars view organizations as ethical agents because they are frequently organized by individuals who act morally to express their values and visions of what is needed in the world around them. Organizations are therefore may be agents of good or evil depending upon the good and evil that each member brings to the structuring and the development of the organization's purpose. Since people have the capacity to make ethical and unethical decisions, organizations share the same capacity to make these types of decisions and therefore can act for good or evil. Organizations can make critical, ethical decisions regarding its operation. Furthermore, leaders shape the ethics of the organizations that they lead either positively or negatively meaning that the organization will take on the ethical values of its leader. This consideration is crucial because as Trevino, Brown and others indicate, there is a distinct difference "between ethical leaders and those who are unethical, hypocritical or ethically neutral;" likewise, they argue that "the unethical leader falls short as both a moral person and a moral influence agent" (Johnson, 2012, p. 318). As a moral and ethical agent leading TMF, I will lead our organization to act morally and ethically.

In addition, all organizations have ethical climates that may be categorized into one of five ethical means of operating as described by Victor and Cullen (Johnson, 2012, p. 320). First, they can be instrumental and be driven by a leader or a group's ego and selfish interests, which leads to a pattern of decision making that is self-serving and based on the needs of an individual, a select group or the organization itself. The organization may next be caring and have an ethical climate that emphasizes "concern or care for others." Third organizations may be centered on law and order, in which the ethical climate is characterized by code of conduct and fourth organizations may be driven by rules that govern the ethical environment by policy, rules and regulations. Lastly, ethical organizations may reflect an ethical environment of independence allowing people to have broad ranging freedom "to make their own decisions."

Organizations must be aware of their ethical performance as Victor and Cullen point out further that "the greatest threat to ethical performance" is "self-interest" (Johnson, 2012, p. 320). This conclusion supports the fact that people can negatively impact the ethic of the organization that they lead by promoting their own self need and placing it ahead of the organization or those whom the organization serves. In consideration of these five ethical climates, I think that TMF operates from a caring ethical perspective in which we express concern and care of victims of the Holocaust. As Christians, we desire to join and serve Jews by celebrating, who God is and who He created us to be through the mitzvah of caring for Jewish Cemeteries in Poland.

Finally, it is important to note that organizations can also have a "dark side" (Johnson, 2012, p. 325) and consequently can be like people. Organizations can be uncivil and practice incivility by being discourteous, disregarding and being rude to others. They can create practices that treat employees abusively and they can also be careless, creating a culture that allows for abusive practices such as sexual harassment, discrimination and harsh and disrespectful treatment of employees and they can be irresponsible to their stockholders. As a safe guard against such deficiencies and to ensure a healthy ethical climate, organizations can create and adhere to ethical values or a code of ethics. Additionally, they can also enact federal guidelines in financial management. This would include compliance with IRS recommendations, along with other guidelines for operating the organization with integrity. As Christians we can operate TMF in manner that agrees with the Apostle Peter's recommendation in I Peter 2:12: "Live such good lives among the pagans that, though they accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us" (NIV, 1984).

My ethical approach for leading TMF has led to opportunities to be in dialogue with numerous Jewish organizations in the United States and Poland and to be in dialogue with Jews living in North America, Australia, India, and Poland. I have been careful to let my yes be yes and my no be no. In other words, I have acted with integrity, which I have modeled and communicated to our board and those who partner with us and to those whom we serve. My commitment to act ethically has led to partnerships with the Foundation for the Preservation of Jewish Heritage in Poland, the Museum of Jewish Heritage in New York City through its affiliate the Auschwitz Jewish Center and partnering with several rabbis in our work. Understandably this is no small task, but I am learning and growing in how we approach our work ethically.

Section IV

Considerations for Ethical Leadership

As the leader of The Matzevah Foundation, I would like to be proactive and as such be able to anticipate and avoid any potential and future moral or ethical storms that relates to our organizational identity; who we are – meaning public perception, what we do – denoting our service or ministry, and how we do it – indicating our ethical behavior. I would like for TMF, as an organization, to avoid any normal, ethical accidents that might lead to crisis; however, we must consider the possibility of an abnormal or extraordinary ethical accident occurring as well. To this point in our work as an organization, we have not had to deal with any major ethical and public crisis.

I believe the most critical area in which we must be vigilant ethically is that of our identity. We cannot deny the fact that we are a non-profit organization established and operated by a group of Christians. To this point in our journey, I have been proactive and have dealt with our identity by solidifying who we are as a non-profit organization founded by a group of Baptist Christians. We have had to revisit this subject on several occasions because there have been discussions about just TMF being "Christians." We must keep in view my working history and relationship with the Jewish community of Poland. I use the designation of Christian Baptist because of how I approached the Jewish community in Warsaw. In Poland there are Christians, but they are overwhelmingly nearly all Roman Catholic, statistically being 95 percent of all Poles. The Jewish community has been in some ways ill-treated and patronized by their Catholic neighbors. The Baptist Church of Poland is officially called *Kościół Chrześcijan Baptystów* or the Church of Christian Baptists. Non-Catholic Christians are a minority in Poland even more so

Baptists. So in Poland, being a Baptist Christian is how I was known and presented myself to others.

I approach the Jewish community of North America and particularly those in Atlanta in the same way, which has led to me being received by key leaders and an opening of a dialogue with the senior rabbi of the largest synagogue and the president of the Jewish Federation of Georgia. With the rabbi, I am discussing a partnership between TMF and his synagogue. The president of the Jewish Federation is working to connect me with several influential Jews, who might be able to assist us financially in our work. What we do is serve the Jewish community by facilitating the Jewish mitzvah of caring for Jewish cemeteries in Poland. As indicated earlier, the Jewish community in Poland is small numbering between 20,000 and 30,000 people and as a result it is not able to care for the 1,200 Jewish cemeteries scattered across Poland. I am a man of my word. If I say we will do something, then we are responsible to do it. Presently, I am working with a Jewish man of Polish descent from Australia to place a matzevah (memorial stone) in memory of his family who perished in the Shoah because they have no grave. Who will remember them? We will assist this man remember and we will do so by becoming an intercessor and thereby interface with the Jewish community and with government officials of Poland to see this man’s memorial to his family and others like his erected all across Poland.

Our ethical behavior is the basis for how we do what we do. We do our work with humility and integrity, but we also understand the sensitive nature of working with Jews who are suspicious of our motives. Christians by and large seek to "evangelize" or what some call "proselytize." We do not and will not proselytize. Instead we seek to open a dialogue with the Jewish community as Christians towards reconciliation. I honor the Jews as the root of everything that I know about God and what I do, I do out of love for my neighbor. My motives are pure. Johnson points out in his text (2012) that "ethical leaders also recognize that if the group is to heal, them must foster hope, while honoring the past" (p.428). Johnson was referring to a demonstration of ethical care as a part of dealing with crisis management. His statement caught my attention as I considered what we have done with the Jewish community. We honor the past and touch the present and bring healing to the broken relationship that exists between these two communities. I see how hope is emerging as I deepen the dialogue.

We are opening a conversation. We are seeking to open a dialogue with both Jews and Christians. We are beginning to dialogue about the true nature of God’s love. To me, love is not an abstract thought, nor is love a fleeting emotion. Instead, love is action. Jesus said, “If you love me, you will keep my commandments.” And his commandment was best expressed by the deeper matters of the Torah “justice, mercy and faithfulness.”

Section V

IRS Recommendations for Compliance in Governance

Based on a recent article by Sam Winsten (2012), the Congress of the United States and the IRS have increased their scrutiny of tax-exempt organizations, such as The Matzevah Foundation, and "have expressed heightened interest in the regulation" of such non-profits. The IRS has revised several of its forms including Form 1023 ("Application for Recognition of Tax-Exemption") and Form 990 (Annual Report) "to include new disclosure requirements, while Congress has passed legislation impacting organizations qualified under Section 501(c)(3) of the Internal Revenue Code (IRC)." Not long ago the IRS released a draft version of a document they produced called "Good Governance Practices for 501(c)(3) Organizations." According to Winsten, the IRS "strongly recommends" 501(c)(3) organizations to adopt and implement a number of certain policies deemed "necessary for good governance" associated with "legal and regulatory compliance."

Moreover, Winsten cautions that the IRS specifies that "any decision by the Service [IRS] to conduct a review of the operations [of a tax-exempt organization] subsequent to exemption . . . will be influenced by whether an organization has voluntarily adopted good governance practices." Therefore, The Matzevah Foundation, not only wishes to comply with the IRS requirements, but desires to exceed them in its function as an ethical non-profit organization. In its draft document, the IRS recommends the following practices to be included in a good governance policy:

1. **Statement of Purpose** – According to Winsten (2012), "the programs and activities of a tax exempt organization should reflect and further its stated tax exempt purposes."

   Additional comments:

- TMF has worked with an attorney for its incorporation and in the process of securing its tax-exempt status and the IRS Determination Letter in order to operate legally as a tax-exempt non-profit, public charity.
- Consequently, TMF has already developed the following documents: Articles of Incorporation, Bylaws, and Conflict of Interest Policy, which were prepared by our legal counsel, Bruce McKee, as a part of our incorporation and the IRS application process.
- As a part of the process mentioned above, TMF has developed a well written statement of purpose, which is included previously in Section I of this document.

2. **Code of Ethics and Whistle Blower Policies** – The IRS wishes to "ensure greater transparency and accountability for tax-exempt organizations" and currently requests at the time of application for tax-exempt statues "disclosures concerning an organization's written Code of Ethics and procedures for handling (and avoiding) conflicts of interest" (Winsten, 2012).

   Additional comments and considerations:

   - As a part of its establishment, TMF adopted a Whistle Blower Policy; however, we have not developed as of yet a Code of Ethics.
   - This paper will introduce, in Section VII, a Code of Ethics for consideration by the Board of Directors of TMF.

3. **Duty of Care** – "The IRS . . . will look for records indicating whether that organization's governing body has acted knowledgeably, reasonably and in good faith, with the care a prudent person in a like position would exercise in the same or similar circumstances, in carrying out its responsibilities" (Winsten, 2012). In this paper, I have included in Section

VI the Georgia Nonprofit Corporation Code (14-3-842) concerning Standards of Conduct for Officers, which states the responsibilities of the Board of Directors to act in the best interests of the organization in carrying out their duties. Likewise according to Winsten, the IRS "stated that it will look to see if procedures are in place to ensure that members of the Board of Directors are in fact familiar with the charity's mission, finances and activities," including their understanding of "the charity's financial status" and the IRS would like to determine if the Board of Directors "are familiar with appropriate and sufficient information concerning the organization and its activities to ensure that it is acting in furtherance of its charitable purpose." In brief the IRS wishes to ensure that tax-exempt organizations are acting with integrity.

Additional comments and considerations:

- I have kept TMF Board of Directors abreast of developments in our work and our officers have kept the Board apprised of TMF's financial situation.
- The Board of Directors may wish to revisit this issue in the future.

4. **<u>Duty of Loyalty</u>** – Winsten (2012) says, "A director must act in his or her capacity as a member of the Board of Directors for and in the interest of the tax-exempt organization." What this means according to Winsten is that "directors are therefore to avoid conflicts of interest that may be detrimental to their organization and/or their duty."

   Additional comments and considerations:

   - From the day of its inception, The Matzevah Foundation has operated with a Conflict of Interest Policy.
   - The Board of Directors of TMF should consider revisiting its current Conflict of Interest Policy in order to ensure compliance.

5. **Transparency** – The IRS expects that a tax-exempt organization's tax filings with them are "to be complete and accurate" and the IRS will also look to see if an "organization's Board of Directors has adopted and implemented procedures to ensure" transparency, which also requires that "certain filings are to be posted on the organization's website or otherwise made available to the public upon request (Winsten, 2012)."

   Additional considerations:

   - TMF has employed beginning this year an accountant to handle IRS fillings, so that it might ensure transparency with the government and the public.
   - As an action step, TMF Board of Directors should consider disclosing its financial statements on its official website. Incomplete information regarding this issue is readily available via the Internet due to the fact that IRS 990 filings for tax-exempt organizations are public record.

6. **Fundraising** – Winsten (2012) points out that "the IRS will pay closer attention to tax-exempt organization's fundraising arrangements and activities" in order to prevent organizational abuse of funds raised in the course of their charitable activities. It is the expectation of the IRS, according to Winsten, that "Boards of Directors will regularly assess their organizations' fundraising and solicitation activities, and their compliance with federal and state requirements," ensuring that "solicitation materials are 'accurate, truthful and candid.'" Winsten concludes that the IRS will pay closer "attention to the percentage of costs incurred in fundraising activities in comparison to the funds actually raised" and advises that tax-exempt organization need to be careful in employing "professional fundraising firms."

   Additional considerations:

- The Board of Directors for TMF decided to separate fundraising into two categories: operating expenses for TMF and project related costs for Jewish cemetery restoration projects.
    - Regarding the former, TMF has pursued grants and general donations. To date TMF has not received any grant funds. With regard to general donations, the Board discussed designating ten percent of general funds received for salaries and operating expenses; however, no action has been taken.
    - Concerning the latter, the Board decided that all funds received and designated toward Jewish cemetery restoration projects in Poland would go one hundred percent toward the project.
- As an action step for our next board meeting, the Board of Directors needs to consider and discuss further its fundraising activities.
- The Board of Directors will need to also assess our "fundraising and solicitation activities" along with our "compliance with federal and state requirements," ensuring that "solicitation materials are 'accurate, truthful and candid.'"

7. **Stewardship** – The IRS believes the Board of Directors has "a duty to protect a tax-exempt organization's resources from, improper use, waste or loss" and will look for indications that demonstrate whether or not "a charity's financial resources are used to further its tax-exempt purposes" (Winsten, 2012). In view of this realization, "it is recommended that Boards establish an independent audit committee (with at least one member with pertinent expertise), to retain and review the work of the organization's independent auditor" (Winsten, 2012).

   Additional considerations:

- The Board of Directors of TMF needs to determine if its present use of an outside accountant is in line with the IRS's understanding of stewardship.
- The TMF Board of Directors should consider implementing the recommendation of the IRS to establish an independent audit committee, so that we can ensure the organizations funds are being to further our tax-exempt purposes.

8. **<u>Compensation Decisions</u>** – Winsten (2012) reminds us that "the IRC [Internal Revenue Code] requires that compensation for services rendered by any individual to the tax-exempt organization be 'reasonable' and appropriate." Generally, Winsten states, that the IRS does not consider favorably "decisions to pay individuals who provide services to the tax-exempt organization while also serving in a capacity that can influence that decision." Clearly, such decisions would lead to a conflict of interest which must be avoided. In order to avoid, such a conflict, Winsten advises that compensation decisions "should be made after due and objective examination of the facts, without participation of individuals with a conflict of interest, and after consideration of 'comparables,'" meaning a comparison of how similar non-profits compensate their employees. Winsten also advises organizations to keep "records of the decisions and the decision making process" regarding compensation.

   Additional comments and considerations:

   - To date, TMF has acted in good faith in order to avoid any conflict of interest with regards to its process of deciding compensation issues.
   - The Board of Directors of TMF may wish to review its current practice and policy to ensure compliance with requirements of the IRS and IRC.

9. **<u>Document Retention Policy</u>** – Finally, Winsten writes that the IRS recommends "that a written document retention policy be adopted by a tax-exempt organization's Board of Directors;" he additionally states that a "policy should contain protocols on document retention and destruction, . . . and . . . include provisions for the handling of electronic files, back-up procedures, and archiving of documents."

   Further comments and considerations:

   - As a part of its establishment, TMF formally adopted a Document Retention Policy.
   - It would be valuable for the Board of Directors of TMF to re-familiarize itself with this document and its purpose along with reassessing and reviewing it for the purpose of making any changes or updating it in order to be in compliance with IRS recommendations.

Section VI

Georgia Nonprofit Corporation Code Standards of Conduct for Officers

The Matzevah Foundation is a corporation incorporated in the State of Georgia as governed by the Laws of Georgia. According to the Georgia Non-profit Code (14-3-842), unless a different standard is prescribed by law:

1. An officer with discretionary authority shall discharge his or her duties under that authority:
   A. In a manner he or she believes in good faith to be in the best interests of the corporation; and
   B. With the care an ordinarily prudent person in a like position would exercise under similar circumstances;
2. In discharging his or her duties an officer is entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:
   A. One or more officers or employees of the corporation whom the officer reasonably believes to be reliable and competent in the matters presented; or
   B. Legal counsel, public accountants, or other persons as to matters the officer reasonably believes are within the person's professional or expert competence;
3. In the instances described in paragraph (2) of this Code section, an officer is not entitled to rely if he or she has knowledge concerning the matter in question that makes reliance otherwise permitted by paragraph (2) of this Code section unwarranted; and

4. An officer is not liable to the corporation, any member, or other person for any action taken or not taken as an officer, if the officer performed the duties of his or her office in compliance with this Code section.

Section VII

Considerations for Establishing a Code of Conduct

In Harvard Business Review article Paine and Bettcher (2005, December) report that under the Sarbanes-Oxley Act, public companies that issue securities "must disclose whether they have adopted a code [of ethics] for their senior executives." Winsten (2012) indicates that although the Sarbanes-Oxley Act "was not drafted to cover tax-exempt organizations . . . certain provisions within the law and its approach have found their way into IRS proposals and suggestions to ensure greater transparency and accountability for tax-exempt organizations." Moreover, these consideration are more than legal requirements as there are universal appeals for defining "corporate standards of conduct" (Paine & Bettcher, 2005, December). What is clearly apparent from these developments is that defining and clarifying corporate standards of conduct for The Matzevah Foundation is desirable. Even though TMF is not legally obligated to have a code of ethics, the IRS may eventually require one in order to maintain tax-exempt status of the organization.

Paine and Bettcher (2005, December) enumerate eight ethical principles, which they designate as the "Global Business Standard Codex" (GBS Codex), as a way to create or appraise an ethical code of conduct. The eight principles are:

1. **The Fiduciary Principle** (Diligence, Loyalty) – This principle concerns carrying out the organization's "business in a diligent and loyal manner."
2. **The Property Principle** (Protection, Theft) – The ethical principle is essentially stewardship (discussed above as it relates to IRS compliance), which is respecting "property and the rights of those who own it. Refrain from theft and misappropriation, and safeguard the property entrusted to you."

3. **The Reliability Principle** (Contracts, Promises, Commitments) – "Honor commitments. Be faithful to your word and follow through on promises, agreements and other voluntary undertakings, whether or not embodied in legally enforceable contracts."
4. **The Transparency Principle** (Truthfulness, Deception, Disclosure, Candor, Objectivity) – Be transparent (honest and forthcoming) when conducting the business of an organization. "Refrain from deceptive acts and practices and keep accurate records." Disclose information in a timely manner, "while respecting obligations of confidentiality and privacy."
5. **The Dignity Principle** (Respect for the Individual, Health and Safety, Privacy and Confidentiality, Use of Force, Association & Expression, Learning & Development, Employment Security) – In this ethical principle, the organization and its officers "respect the dignity of all people" by protecting "the health, safety, privacy, and human rights of others" without coercion, while adopting "practices that enhance human development in the workplace, the market place, and the community."
6. **The Fairness Principle** (Fair Dealing, Fair Treatment, Fair Competition, Fair Process) – Primarily this ethical principle echoes Micah 6:8 in that organizations and individuals are to "act justly" by engaging in "free and fair competition" and by dealing "fairly and equitably, and practice non-discrimination in employment and contracting."
7. **The Citizenship Principle** (Law & Regulation, Public Goods, Cooperation with Authorities, Political Noninvolvement, Civic Contribution) – This principle of ethics here is being "responsible citizens of the community" and respecting "the law, protect public goods, cooperate with public authorities, avoid improper involvement in politics and government," while contributing to the advancement of the community.

8. **The Responsiveness Principle** (Addressing Concerns, Public Involvement) – Finally this ethical principle concerns engaging "parties who may have legitimate claims and concerns relating to the company's activities." The ethical principle also indicates that the organization "be responsive to public needs while recognizing the government's role and jurisdiction in protecting the public interest."

Section VIII

Proposed Code of Ethics for The Matzevah Foundation

In light of the considerations of ethical principles outlined above in Section VII and elsewhere in this document, I propose the following eight considerations for a code of ethics (or code of conduct) for The Matzevah Foundation:

1. **Loyalty and Commitment**

   Officers and Agents of TMF will support the mission of the organization by promoting the activities of TMF and by participating in Jewish cemetery restoration projects, at least once every two years. Secondly, Officers and Agents of TMF will avoid conflict of interest in personal and business matters and will not seek to benefit financially in any way at the expense of the organization. Most importantly, Officers and Agents of TMF are public servants entrusted with the leadership of the organization; as such, they will not act selfishly to advance their own interests but will act selflessly for the good of the Jewish community, whom they serve, advancing what is best for all and in so doing placing the needs of the Jewish community, as well as those of others, above their own interests.

2. **Stewardship**

   Officers and Agents of TMF will be good stewards of the resources entrusted to them, respecting the wishes of those who financially support the operation of the organization or those who contribute funds to TMF Jewish cemetery restoration projects, ensuring that funds and resources are used as designated. Secondly, Officers and Agents of TMF will not abuse organizational resources or seek personal gain from contributions, nor will they misappropriate funds and will ensure that they act in such a way to protect the property and resources entrusted to them.

3. **Integrity**

Officers and Agents of The Matzevah Foundation will be people of their word. Therefore, Officers and Agents of TMF will honor any commitment that they make, ensuring that they follow through on any promises or agreements made; they will faithfully execute their duties and obligations established in any cooperative effort or partnership, whether these actions are legally compelled or not. Examples of these agreements follow later in this document. Please see the following section (Section IX) for a discussion of cooperative and partnership agreements along with an example of an existing partnership agreement.

4. **Honesty and Transparency**

The Matzevah Foundation will be honest and transparent in all of its actions as it carries out its mission to educate the public about the Holocaust, or the Shoah, as well as to facilitate Jewish cemetery restoration projects in Poland. Officers and Agents of TMF will disclose all costs, fees, and expenses associated with operating the organization or associated with any Jewish cemetery restoration project in Poland. Officers and Agents of TMF will refrain from all deceptive acts and lying and will instead be honest and open in TMF's dealing with authorities or stakeholders (donors or recipients) regarding its mission and operation. Additionally, Officers and Agents of TMF will keep accurate financial records and disclose financial information as required ensuring privacy and confidentiality when possible. Please see Section IX at the end of this document for an example of an estimated cost disclosure for volunteers desiring to participate in a Jewish cemetery restoration project in Poland.

5. **Dignity in Outside Relationships**

   As a public charity established by a group of Christians to serve the global Jewish community, The Matzevah Foundation must be mindful of the Holocaust, or the Shoah, and its impact on Jews and particularly on Jews of Polish descent. Therefore, the Officers and Agents of TMF will not, nor will they seek to, proselytize Jews. Instead, as Christians, we seek to open a dialogue with the Jewish community towards reconciliation. We honor the Jews as the root of everything that we know about God, and for this reason, the motivation for our work is that of loving-kindness and love for neighbor.

6. **Justice**

   The Matzevah Foundation and its Officers and Agents will act justly, being fair and non-discriminatory in its dealings with people and organizations.

7. **Responsible Citizenship**

   As a tax-exempt non-profit organization, The Matzevah Foundation will not make contributions to any political party or to any candidate for political office, nor will it be involved in government or politics. Officers and Agents of TMF will instead strive to be good citizens of their communities and will respect local laws no matter where they are in this world. TMF wishes to advance the common good of the community through education about the Holocaust and through Jewish cemetery restoration projects.

8. **Cooperation and Openness in Dialogue**

Officers and Agents of The Matzevah Foundation will work to keep an open dialogue with the public about its work and will engage in dialogue any party who has a concern about the purpose or operation of TMF. Additionally, TMF and its Officers and Agents will work cooperatively with government officials in carrying out its Jewish cemetery projects in Poland.

Section IX

Defining Cooperation and Partnership

In working with other organizations, who share common interests we must recognize that there are levels of cooperation. We need to examine two primary organizational working relationships: a cooperative relationship and a partnership.

"A cooperative relationship is characterized by two nonprofit organizations working together without drafting a formal agreement" (Donshik, 2012). This type of working relationship offers some advantages. According to Donskik (2012), a cooperative relationship allows organizations to "strengthen their relationship to clients by sharing their information without compromising their independence." This type of working relationship is built around coordinating client services, which allows each organization to maintain their individual organizational structures without having to change them. As a result client services may be provided by several entities instead of a single agency allowing each agency to cooperate and augment what each of them has to offer to the client. The Matzevah Foundation is working cooperatively with several entities in order to maintain the integrity of each organization involved in the cooperative effort. We are working in this manner with Brentwood Baptist Church and with Team Northeast Poland of the International Mission Board.

A partnership on the other hand is quite different and is characterized by formalizing the relationship between organizations through a contractual agreement "that specifies which services they will be providing and how they will be delivered" (Donshik, 2012). The Matzevah Foundation (TMF) has formalized its working relationship with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) in the Zambrów Jewish Cemetery Restoration

Project to care the cemetery and build a wall around it. With the Auschwitz Jewish Center (AJC), TMF has agreed to do the following:

- Discovering, collecting and segregating broken matzevahs
- Matching and piecing together broken matzevahs
- Repairing and setting up broken and recovered matzevahs
- Possibly photographing and cataloguing recovered matzevahs
- Participating to some degree in the building a memorial wall
- Determining logistics of the project
- Local costs for housing, meals and transportation
- Revisiting and adjusting as necessary the working agreement between AJC and TMF

Roles of the AJC and TMF in the Oświęcim Jewish Cemetery Restoration Project:

1. In accordance with its wishes, the AJC would develop overall project concept, design, budget and plans for the restoration of the Jewish cemetery in Oświęcim, Poland.
2. The AJC would determine what work is to be completed by professionals and volunteers.
3. The AJC would secure all necessary permits, permissions, etc. from the Polish Jewish community and local Polish government officials as it relates to completing this cemetery restoration project.
4. TMF would serve as an agent that would assist the AJC realize its overall purpose, objectives and goals for the restoration of the Oświęcim Jewish Cemetery by providing volunteers, who would be able to do a portion of the restoration work as outlined above.
5. The AJC and TMF would cooperatively determine project time-line, objectives, goals and action plans related to each component related to the completion of the Oświęcim Jewish Cemetery restoration project.

6. Based on this understanding, the AJC and TMF would corporately prepare a project budget for the restoration of the Jewish cemetery in Oświęcim, Poland.
7. The AJC and TMF would determine jointly what percentage of project funds either would agree to provide for the restoration of the Jewish cemetery in Oświęcim.
8. TMF is willing to seek funding for any portion or all of the project costs associated with the restoration of the Jewish cemetery in Oświęcim, Poland.
9. Based on its financial commitment to the cemetery restoration project, TMF would promote and mobilize resources (donations) for the restoration of the Oświęcim Jewish Cemetery.
10. The funds that TMF raises for the Oświęcim Jewish Cemetery Restoration Project would be comprised of actual project costs related to materials, labor, etc., as well as, expenses associated with travel, housing, local transportation and meals for a representative or representatives of TMF.
11. Accordingly, TMF representatives will act as volunteer project coordinators, who will shepherd and care for volunteers during their stay, as well as, oversee the work of the volunteer teams.
12. TMF volunteer project coordinator will work closely with the AJC during the course of the volunteer project in order to coordinate and ensure that work done meets the wishes and specifications of the AJC.
13. Once collected, funds for the Oświęcim Jewish Cemetery Restoration Project would be transferred directly to the United States bank account of the AJC (The Museum of Jewish Heritage in New York). TMF has no bank account presently in Poland.

14. The AJC would disburse and receipt project funds necessary to complete the restoration project of the Jewish cemetery in Oświęcim, Poland.
15. TMF would mobilize volunteers, who would clear and remove debris from the cemetery.
16. TMF would handle all logistical arrangements (securing airline tickets, local transportation, local accommodations and meals, etc.) for all volunteers and volunteer teams it mobilizes for this cemetery restoration project.
17. TMF would secure travel and medical insurance for volunteers associated with this cemetery restoration project.
18. Each TMF volunteer would pay for their own travel and medical insurance for the cemetery restoration project.
19. Each TMF volunteer would be assessed an administration fee of $150 to offset expenses for a TMF volunteer project coordinator.
20. Each TMF volunteer would be assessed a project fee of $150 to go towards project costs associated with the Oświęcim Jewish Cemetery Restoration Project.

Disclosure of Anticipated Volunteer Expenses for Jewish Cemetery Projects:

Budget Item	**Estimated Cost**
AIRFARE estimated for each volunteer (approx as of Oct 2011)	$1,100 per person
LODGING estimated for each volunteer for 10 day stay double occupancy	$300 per person
MEALS estimated for each volunteer for 10 day stay with 3 meals per day	$300 per person
TRAVEL AND MEDICAL INSURANCE estimated for each volunteer for 11 days	$50 per person
BUS TRANSPORTATION ($1,069 all transfers and sightseeing)	$100 per person
ADMINISTRATION FEE (expenses for project coordinators)[1]	$150 per person
PROJECT FEE (volunteer's contribution for project costs)[2]	$150 per person
PERSONAL EXPENDITURES (soft drinks, ice cream, etc. and tourist day)	$200 per person
ESTIMATED TOTAL PER VOLUNTEER	$2,350

[1] Includes costs for the TMF Volunteer Project Coordinator such as local transportation, housing, meals, etc.
[2] Includes costs for materials, fuel, debris removal, etc.

Discussion

This paper has reviewed the work of The Matzevah Foundation and addressed its foundational philosophical and ethical values along with discussing organizational ethics and ethical leadership. The paper also considered IRS recommendations for compliance in the governance and operation of a tax-exempt organization along with a statement of the Georgia nonprofit code and standards of conduct for officers. Furthermore, the document gave some background on the Holocaust and explained the opposing Jewish views of Christians and their role during the Holocaust as either being perpetrators or rescuers. A description of the importance of caring for Jewish cemeteries was included leading to the conclusion that a caring act can break the cycle of evil. The document then gave a brief history and statement of vision and purpose for TMF, followed by a discussion of TMF's values and its desire to seek reconciliation with the Jewish community through Jewish cemetery restoration projects in Poland.

A heart of the paper reviewed two important articles as the basis for formulating a code of ethics. First it examined an article by Sam Winsten (2012) considering the need to comply to IRS recommendations for governance meaning what values the IRS considers important in leading a tax-exempt organization. Second, the paper reviewed an academic article by Paine and Bettcher (2005, December) regarding eight global values needed for a code of conduct for organizations. From these two discussions, the paper proposed a code of ethics for The Matzevah Foundation based on the following eight ethical values: loyalty and commitment, stewardship, integrity, honesty and transparency, dignity in outside relationships, fairness, citizenship, and then open dialogue and cooperation.

In light of the discussion found in these two articles, what has been proposed in this document as the code of ethics for The Matzevah Foundation will need to be reviewed and considered further by the Board of TMF before they are finalized and subsequently enacted as policy. Nevertheless, every effort has been made to capture major ethical issues and consider their implications as a means to formulate statements concerning the vision and purpose of TMF, its ethical values, and its code of conduct. Academic resources were used to formulate and develop this document along with personal, ethical convictions and values, as well as, several key biblical principles in an effort to best express the ethical foundation and operational standards for The Matzevah Foundation in its efforts to serve the Jewish community through Jewish cemetery restoration projects in Poland.

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