

# Ethical Fundraising

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# The Appearance of Impropriety

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## OVERVIEW

Scandals are reported with numbing frequency in the corporate, public, and not-for-profit worlds. While some ethical and legal transgressions are blatantly clear, more nuanced judgment and cultural interpretation is required when we assess behavior that is deemed questionable or inappropriate.

The term “appearance of impropriety” arises in the field of applied ethics. Some professional groups, such as the judiciary, explicitly state that members must avoid even the appearance of impropriety. The aspiration for untainted appearances is very old; what is new is the scope and force with which it is now applied to everyday living. Joseph Fulda<sup>1</sup> argues that the Biblical aspiration (“And ye shall be pure before God and man”) cannot and ought not to be the standard of morality by which secular society judges its members.

Synonyms for impropriety span a broad range: immodesty, indecency, rudeness, incongruity, impudence, unseemliness, incorrectness, or an erroneous or unsuitable expression or act. For the purposes of this discussion, impropriety must be something that a subset of society deems inappropriate, not merely a handful of individuals; there must be a community standard breached.

The concept of avoiding even the *appearance* of impropriety is often linked to a potential or perceived conflict based on personal self-interest, but it is broader and less well defined in application. This chapter focuses on reputation management—how the appearance of impropriety is linked to other standards of professional practice for professional fundraisers and their

organizations and whether there is a case to be made for private and occupational morality. The reader is asked to consider whether the appearance-of-impropriety standard is a “garbage standard” as argued by America’s preeminent legal ethics professor, Geoffrey C. Hazard Jr.,<sup>2</sup> or this concept indeed applies within mission-based organizations.

## THE LINK BETWEEN ETHICS AND FIDUCIARY DUTY

Defining ethics is complicated. Some philosophers have attempted to make ethics objective and universal, while others claim moral decision making is a lonely, intuitive, and wholly individual business of making fundamental choices. Some individuals anchor their ethics in religion; others believe morality is an odd mixture of received tradition and personal opinion. During the past 50 years, ethics has moved from the academic realm of the theoretical to the need for applied, day-to-day guidance in such fields as healthcare, law, business and, more recently, the environment and biotechnology. The Association of Fundraising Professionals (AFP) was the first international organization for professional fundraisers in the world to create a Code of Ethics in 1964.

For the purposes of this chapter, we are using the definition from Michael Josephson of the Josephson Institute of Ethics:

Ethics is a code of conduct, based on moral duties and obligations, which indicates how we should behave. Ethics deals with the ability to distinguish right from wrong and with the commitment to do right.

The complexity of understanding ethics increases when we consider mission-based organizations. In contrast to corporations, which focus on generating profits and increasing shareholder value through the creation of goods and services, mission-based organizations contribute to the common good, and focus on strengthening civil society and creating social value. They achieve their missions by promoting and upholding public trust. They are accountable to multiple stakeholders.

Most mission-based organizations work to serve charitable purposes and, across North America, they are accorded special tax privileges as charities. Few charitable organizations are self-funded, and most require private, philanthropic funds to run their operations and programs. Philanthropy sits outside of the

economic marketplace; a donation can be defined as a voluntary gift made with no expectation of benefit.

The dynamics employed to identify prospective donors, educate them about or organizations' missions, and solicit funding must be done in a clear and transparent way that honors the principles in the Donor Bill of Rights and Codes of Ethics of such professional organizations as AFP, the Canadian Association of Gift Planners, and the Institute of Fundraising (United Kingdom), to name a few. In addition to codes of ethics and standards of practice that bind individual practitioners, organizations such as Imagine Canada have created codes specifically to be adopted by resolution of the boards of charitable organizations to govern the behavior and practices of directors.<sup>3</sup>

Fiduciaries are understood to be those to whom property or power is entrusted for the benefit of another. Under the useful glare of the public microscope, the boards of directors, chief executive officers, and professional fundraisers must have a heightened understanding of their roles as fiduciaries and the particular role that ethics plays within their organizations.

## REPUTATION MANAGEMENT AND IMPROPRIETY

*Once integrity goes, the rest is a piece of cake.*

—J. R. EWING, FROM 1978 CBS HIT SERIES, *DALLAS*

In her book *Ethical Decision Making in Fund Raising*, Marilyn Fischer discusses what is required to act with integrity.<sup>4</sup> One needs independent judgment, responsibility, and moral courage. Ms. Fischer refers to Plato's *The Republic*: “[Moral courage] is the part which causes us to call an individual brave, when his spirit preserves in the midst of pain and pleasure his belief in the declarations of reason as to what he should fear and what he should not.”

A good reputation is often linked with integrity. The reputation of an organization and of its individual players is its most valuable asset and its highest risk. Upholding the highest standards of ethical conduct and decision making makes good moral and business sense for mission-based organizations.

While most associations for professional fundraisers include references in their codes of ethics to acting with integrity, honesty and truthfulness, the Code of Conduct for the Fundraising Institute of New Zealand refers explicitly to reputation in its first principle:

PROFESSIONAL CONDUCT: Members shall at all times conduct themselves with complete integrity. They shall respect the dignity of their profession and ensure that their actions enhance the reputation of themselves and their Institute.<sup>5</sup>

AFP's Code of Ethics and Standards of Professional Practices does not explicitly refer to reputation. Its only reference to "ethical impropriety" is Standard No. 3:

3. Members shall effectively disclose all potential and actual conflicts of interest; such disclosure does not preclude nor imply ethical impropriety.

However, there are several sections that could, if violated, lead one to the conclusion that there was real or perceived impropriety, and thus potential reputational damage. Under the aspiration section of the AFP Code, is stated (in part) the following (emphasis added to those sections that can be linked to reputation and fiduciary duties).

AFP members aspire to:

- Practice their profession with integrity, honesty, truthfulness and adherence to the *absolute obligation to safeguard the public trust*
- Act according to the highest standards and visions of their *organizations, profession and conscience*<sup>6</sup>
- Inspire others through their own sense of dedication and *high purpose*
- Avoid even the appearance of . . . *professional misconduct*
- Bring credit to the fundraising profession by their *public demeanour*

The related Standards, which fall under the general umbrella of reputation, include Standards Nos. 1, 2, 3, 4, which address issues of not causing harm to the organization or clients of the profession; avoiding conflict of interest situations; and not exploiting relationships with donors, prospects, volunteers, or employees for the benefit of the member or the member's organization.

Within the world of mission-based organizations, some strenuously argue that avoiding the appearance of impropriety is an important standard

inasmuch as it protects an organization's reputation. In contrast, others insist that the opportunity for subjective judgment—if not outright abuse by the accuser—limits the personal freedom of individuals. This tension comes to a head in considering whether a professional fundraiser or board member of a charitable organization can offset any reputational damage as a consequence of his or her behavior by claiming the actions were those of a private citizen.

## CONFLICT OF INTEREST AND THE APPEARANCE OF IMPROPRIETY

A conflict of interest is a situation in which someone in a position of trust has competing professional or personal interests. This is particularly of interest to directors of boards of charities and not-for-profit organizations who, under some legal jurisdictions, are “trustees” at law, as well as acting as guardians of the reputation of institutions.

Such competing interests can make it difficult to fulfill an individual's duties impartially. A conflict of interest exists even if no unethical or improper act results from it. A conflict of interest can create an appearance of impropriety that can undermine confidence in the person, profession, or court system. A conflict can be mitigated by third-party verification or third-party evaluation, but it still exists. One might claim that even if the conflict is mitigated, the air of appearance of impropriety lingers.

Most organizational codes of conduct or rules governing conflict of interest describe how and when to declare conflicts of interest and how the individual ought to act in the specific circumstances.

For example, let us assume Susan Lewis is a board member of a children's hospital. Her son, James, is the owner of a company competing for the architectural design for a new wing of the hospital and the value of the contract is \$1 million. The board will make the ultimate decision. There is no adjudication panel. Susan would need to declare a potential conflict and recuse herself from the vote. This action would need to be recorded in the minutes and the public record of the decision.

Let's change the scenario. James is bidding for business to supply computer software. The purchasing manager, Vladimir Gandsky, has issued a request for a proposal, indicating that the budget is \$200,000, and this

information is posted on the hospital's website. The administrative staff of the hospital will make the final decision with no board consultation. Susan finds out at a weekend dinner party that her son will be bidding on the business.

Is there an ethical duty for Susan to alert the purchasing manager that her son is a principal of one of the companies bidding on the project? Would it make any difference if Susan and Vladimir were long-time members of a weekly book club? What if Susan sat on the Human Resources Committee that approved bonuses for senior staff, including Vladimir?

## CASE STUDY

## LIKE MOTHER, LIKE SON

As the chief development officer for a youth organization, you learn from a donor that the son of the chair of your board has been calling donors to the organization to solicit business for his investment company.

- A. What should you do?
1. Inform the chair of the board that the AFP Code of Ethical Principles forbids this practice and it must stop
  2. Ask your CEO to advise the chair of the board that this practice must stop
  3. Inform your CEO that the AFP Code does not speak to this practice
  4. Keep quiet
  5. Other

**Answer:** 5. Other. Nothing improper is necessarily going on here. The whole situation could be a coincidence. However, consistent with Standard No. 2, it would be advisable for you to advise your CEO that the activities of the son of the board chair could give an appearance of impropriety or misconduct and that consequently, it might be advisable to have her son cease soliciting business for his investment company from donors.

- B. Suppose that investigation reveals that the son obtained the list of donors from the printed program of your organization's

recent recognition dinner. Would this practice be acceptable under the AFP Code?

1. Yes
2. No
3. It depends
4. Don't know

**Answer:** 1. Yes. The information contained in the program cannot be considered privileged or confidential information, given that it was publicly available information (Standard No. 13).

C. Suppose your investigation reveals that the board chair has been giving the names of donors and acquaintances to her son to help the son get his business started. What should you do?

1. Inform the board chair that the AFP Code of Ethical Principles forbids this practice and it must stop
2. Ask your CEO to advise the board chair that this practice must stop
3. Inform your CEO that the AFP Code does not speak to this practice
4. Keep quiet
5. Other

**Answer:** 2. Ask your CEO to advise the board chair that this practice must stop. Providing her son with the names of donors to the organization is proscribed by the AFP Code (Standard No. 12) and must stop.

One can see that there are no hard-and-fast rules when it comes to perceived conflicts of interest or appearance of impropriety; sometimes the “smell test” is the best guide. A simple check is to imagine how this information, if reported on the front page of the local newspaper, would affect other stakeholders of the organization. Would other suppliers complain about the process? Would donors cancel their pledge commitments? Would potential volunteers feel wary about being engaged with this organization? Would employees feel embarrassed or upset by the media story?

## THE CONTINUUM OF SUSPECT BEHAVIOR

Let us move out of the relatively clear situation of conflicts of interest and dive into the murkier waters of impropriety. Consider the following scenarios as we test the behavioral continuum. At one end is illegal activity; the opposite end relates to behavior that falls within the private domain.

### Background Facts

Tom Tenacious is a young bachelor and the vice president of external relations and advancement for a university in a mid-sized city. He has been asked by the university's nominating committee and its president to approach a recently published author, Rosie Romantic, who is an alumna from the 1980s, to join the board of governors. It is an expectation of all board members that they make a gift to the university. The bonus component of Tom's compensation relates in part to achieving certain revenue goals.

The board wants to address the gender imbalance on the board and add luster to its ranks. The president of the university sits on the panel of a national award that recognizes literary talent, and Rosie's book has been short-listed for the competition. Rosie has recently and acrimoniously separated from her partner, who is a reporter for the city's newspaper, the *Daily Tattler*.

**Scenario A** Tom arranges to meet Rosie for dinner at a local restaurant. He is enchanted with her, and after too many glasses of wine, he escorts her to the parking lot. Rosie reaches into her purse and hands Tom an autographed copy of her new book. He misinterprets this gesture and makes a sexual overture. Rosie bursts into tears and threatens to call the president and take this "to the papers." A crowd gathers.

**Scenario B** Tom arranges to meet Rosie for dinner at a local restaurant. Rosie knows Tom finds her attractive. She wants Tom to influence the president's vote on the national literary award committee; she argues if she wins, then it is a big coup for the university to have her on the board. She does not agree immediately to come on to the board, and Tom takes her out for dinner on four subsequent occasions, charging the meals and alcohol to the university's charge account. He promises to speak with the president, noting that Rosie has a great chance of winning the top prize even without his conversation. A reporter for the society column in the

*Daily Tattler* snaps a shot of the couple leaving one of the city's more upscale restaurants and writes: "Rosie Romantic seen on the arm of Tom Tenacious at the Lulu Lounge, again."

**Scenario C** Tom arranges to meet Rosie for coffee with the chair of the English Department on campus. Tom finds her attractive but sticks to the task of testing her interest in joining the board. Rosie mentions that the president sits on the national literary award committee. Tom confirms but offers no further comment. Two weeks later, Rosie indicates she does not wish to join the board. A month later she wins second place in the national literary awards. Six months later, Tom invites her out for dinner socially. A relationship develops. While discreet, they are not secretive. The *Daily Tattler* features a story on Rosie Romantic, with a comment, "Rosie has been seen around town frequently with young Tom Tenacious."

In Scenario A, Tom has, at the minimum, behaved inappropriately and may have committed the criminal offense of sexual harassment. Other questionable matters include whether he ought to have been drinking alcohol on a business meeting. In many institutions, alcohol cannot be expensed as a "cost of doing business." Was the restaurant lavish, or was it comparable to venues normally used on university business? The consequences of impropriety relate not only to the individuals directly involved, but spill over and may affect the employer's reputation. It is not accurate to claim that impropriety is only experienced by the involved parties. An individual can be offended; the community will judge the behavior as unacceptable if it has crossed the threshold of impropriety. Tom's overtures were not welcomed by Rosie. Others witnessed the incident. If this is reported in the media, Tom has potentially compromised the university and may damage its reputation. Predictable consequences for the university range from losing funding from donors who feel a loss of trust in the leadership of the institution, to hurting enrollment numbers if parents or students feel the administration is morally adrift, to causing employees to be upset by the actions of a colleague who represents their institution.

In Scenario B, there is no illegal behavior. However, there is an appearance of impropriety even if other individuals are not aware of the content of the conversations between Tom and Rosie. This is due to questionable frequency of the meetings and the fact that they do not take place within a space that clearly relates to university business.

Tom fails the fiduciary test. Tom ought to have ended the exploration of Rosie's board candidacy after the first meeting and apprised the president of Rosie's questionable ethics. Instead, Tom pursues the meetings with Rosie out of his own personal interest and at the expense of the university. Moreover, the situation is compounded by Tom's promising to speak with the president to influence an outcome for Rosie. Tom is misusing his position as an employee of the university and risking the reputation of the university through his behavior. The reputational damage is amplified by the media's reporting to the broader community about Tom's behavior.

In Scenario C, Tom has acted appropriately in his role as a senior executive of the university. The case is designed to pose the question: Do employees and board members of charitable organizations carry the responsibility to protect the reputation of their charitable organizations under all circumstances? Is there a distinction between occupational and personal ethics? Has the reputation of the university been negatively affected by Tom's liaison? If so, who decides?

## A TEST FOR IMPROPRIETY BEYOND CONFLICT OF INTEREST

Once a reputation has been sullied, it is difficult if not impossible to regain the trust and confidence of others. This is true whether we consider the reputation of individuals or the organizations with which people are affiliated. The reputational stakes are raised when the organization is a not-for-profit charitable entity with a mission to improve society and build healthy and viable communities. There is a direct correlation between scandals affecting charities and the ability to maintain donor confidence and recruit and retain leadership volunteers.

### CASE STUDY

### TO ACCEPT OR NOT TO ACCEPT

You are a new director of development for a social sector organization, and you find that your organization does not have a policy regarding acceptance of gifts by the development staff. You decide you want to establish a gift policy that will be acceptable under the AFP Code of Ethical Principles.

- A. Under the AFP Code, which of the following policies would be acceptable?
1. No member of the development staff may accept more than a token gift from a donor, prospective donor, sponsor, or advertiser who became known to the member as a consequence of a member's current or past employment.
  2. No member of the development staff may accept a gift from a donor, prospective donor, sponsor, or advertiser, under any circumstances.
  3. Gifts of more than a token gift from a donor, prospective donor, sponsor, or advertiser must be disclosed to the CEO and the board.
  4. Gifts of more than a token gift from a donor, prospective donor, sponsor, or advertiser will be considered on a case-by-case basis and must be approved by the CEO.

**Answer:** 1, 3, and 4 would be acceptable. Standard No. 3 requires AFP members to disclose all potential or actual conflict of interest, and a gift from a donor represents at least a potential conflict of interest. Answers 1, 3, and 4 would be acceptable because they each include a requirement of disclosure.

- B. What would be a more workable gift policy that would be acceptable under the AFP Code?

**Answer:** A more workable policy would include a specific definition of an acceptable "token gift"—for example, a specific dollar amount—and would specify the criteria to be considered by the CEO and the board. It would also address whether or not a larger-than-token gift to a fundraiser would be acceptable (e.g., a gift from a donor who is a relative or a long-term friend).

- C. Suppose an elderly major donor has bought you a gold ring as a thank-you gift for helping arrange a planned gift of \$1 million to your organization. You know the donor and know that the donor would probably be offended if you turned down the gift. According to the AFP Code, what should you do?
1. Thank the donor and explain that the AFP Code forbids accepting gifts from donors
  2. Thank the donor and explain that AFP Code requires that all gifts must be disclosed to the CEO and the Board, and you may not be able to accept
  3. Accept the gift

(Continued)

4. Use your best judgment (the Code is silent on the subject.)
5. Other (specify)

**Answer:** Number 2 is the best answer—thank the donor and explain that the AFP Code requires that all gifts must be disclosed to the board. Standard No. 3 of the Code only requires AFP members to disclose all potential and actual conflicts of interest. It does not specify disclosure to the board, but, as the governing body of the organization, the board is the appropriate entity for the disclosure.

Standard No. 4 also applies. It states that members shall not exploit any relationship with a donor, prospect, volunteer, or employee to the benefit of the member or the member’s organization. One reason for the disclosure requirement in Standard No. 3 is to ensure that no one exploits a relationship.

Answer number 1 is incorrect because the AFP Code does not impose an absolute prohibition on gifts from donors. At the same time, answer number 3 is incorrect because the Code requires disclosure of a gift (as the source of a potential conflict of interest), and answer number 4 is incorrect because the code is NOT silent on the subject.

Examples of situations which could cause someone else to claim there is an appearance of impropriety, offensiveness, or unsuitability include the following:

- The use of undue influence in respect of the power dynamics between the individuals involved (for example, an elderly senior who is lonely, and an aggressive fundraiser who feels compelled to meet an ambitious annual revenue goal)
- Sexual innuendo in the workplace (this can include inappropriate dress, language or behavior)
- Disrespectful language (a board member commenting that a professional fundraiser on staff needs to “wring the money out of that prospect”)
- Lack of knowledge of and sensitivity toward diverse communities

Ultimately there is no definitive test for impropriety. Acting appropriately turns on personal values and ethical decision making applied in a consistent

and transparent manner. It is about exercising judgment, discretion, good manners, and tolerance; being aware of potential or perceived conflicts of interest; and demonstrating the moral courage to “do the right thing.”

## A WORD ABOUT DIVERSITY

Community approval of behavior can occur only if there are shared cultural values. In the increasingly diverse and multicultural and multireligious communities in which fundraising is practiced, it is important to encourage empathy in order to treat all people with dignity and respect. By respecting worldviews and understanding cultural beliefs it becomes possible to calibrate appropriate behavior and avoid the appearance of impropriety.

Marilyn Fischer encourages professional fundraisers and board members of charitable organizations to foster diversity.<sup>7</sup> “We demonstrate respect for people’s fundamental moral worth through paying attention to the particularities of their individual lives as situated within their cultural context. . . . [C]ultural differences among different groups are real, yet within a given cultural group there is enormous individual variation. We should always hesitate to judge individuals on the basis of group membership alone, yet we should hesitate to say that is just a matter of individual personality’ as if cultural differences were insignificant.”

## COMMON RATIONALIZATIONS

In his article entitled “Obstacles to Ethical Decision-Making: Rationalizations,”<sup>8</sup> Michael Josephson refers to several situations where rationalizations may raise the appearance of impropriety:

- **All for a good cause.** People are especially vulnerable to rationalizations when they seek to advance a noble aim. “It’s all for a good cause” is a seductive rationale that loosens interpretations of deception, concealment, conflicts of interest, favoritism, and violations of established rules and procedures.
- **It doesn’t hurt anyone.** Used to excuse misconduct, this rationalization falsely holds that one can violate ethical principles so long as there is no clear and immediate harm to others. It treats ethical obligations simply as factors to be considered in decision making rather than as ground rules. Problem areas include asking for or giving

special favors to family, friends, or public officials; disclosing nonpublic information to benefit others; and using one's position for personal advantage.

- **I've got it coming.** People who feel they are overworked or underpaid rationalize that minor “perks”—such as acceptance of favors, discounts, or gratuities—are nothing more than fair compensation for services rendered. This is also used as an excuse to abuse sick time, insurance claims, overtime, personal phone calls, or personal use of office supplies.
- **I can still be objective.** This rationalization can be a potential concern for senior decision-making executives and board members where gratitude, friendship, and the anticipation of future favors may affect judgment.

## IN DEFENSE OF IMPROPRIETY

Can senior public figures in a charitable organization ever successfully defend or themselves from the claims of reputational damage caused to their organization as a result of their private actions? Is there a distinct boundary that separates occupational ethics and personal ethics?

To paraphrase Pierre Elliott Trudeau, then Justice Minister for Canada, who declared in 1967, “there is no place for the state in the bedrooms of the nation”: Is there a place for our professional associations in the private lives of fundraisers, senior executives and board members?

In the 1998 United States case of *Johnston v. Koppes*,<sup>9</sup> the court held that a supervisor could not sanction a government lawyer-employee from private policy positions that she was advocating. The court drew a distinction between professional capacity and private capacity and noted: “the appearance of impropriety is too vague and *ad hominem* to be a real rule in itself. When dealing with ethical principles . . . we cannot paint with broad strokes. The lines are fine and must be marked.” Some commentators have argued that an action is either improper or not and that the appearance of impropriety standard is a “garbage standard” because it fosters instinctive and *ad hoc* claims. Such unsubstantiated claims may lead to abuse where the goal is to taint reputation.

Joseph Fulda<sup>10</sup> writes: “Our heightened concern with appearances detracts from genuinely moral concerns and shifts the burden of proof to

the accused, and erodes basic yearnings for privacy, naturalness and freedom.” While this appears to be the right balance between an individual’s actions and how these actions are judged by the community, matters are not so simple in all contexts. As we have seen, in the interesting field of ethics as it applies to professional fundraising executives we are not being judged in a court of law but rather in the court of public opinion. The jurors are donors, volunteers, colleagues, and members of the community.

The New Zealand Code of Ethics does not limit the application of the standard that relates to professional conduct. Rather, it states members shall *at all times* conduct themselves with complete integrity. While one would always wish to be seen to be acting with integrity, the question remains whether the private lives of professional fundraising executive and volunteer leaders can remain distinct and separate from their public personas.

## ABOUT THE AUTHOR

**Dianne Lister**, LL.B., CFRE, is the Vice President, External Relations and Advancement for Trent University, Peterborough, Ontario, Canada. Ms. Lister earned an Honors B.A. in English Literature from Trent University (1976) and an LL.B. from Osgoode Hall Law School (1980) in Toronto. She has attended the MIT–Harvard Program on Mediation, and is a well-known speaker and facilitator.

Prior to joining Trent, Ms. Lister was the Principal of The Dianne Lister Group, a national consulting business providing strategic counsel to the nonprofit and philanthropic sectors. From 1993 to 2003, She was President and CEO of The Hospital for Sick Children Foundation, having served prior to that as its Executive Vice President and Chief Operating Officer. She practiced law as a child welfare lawyer for five years.

Ms. Lister has served on the Board of Cedara Software Corporation and as trustee of the Ivy Funds. She served as the inaugural Chair of the Board of the Association for Fundraising Professionals Canadian Council. Dianne currently sits on the international AFP Ethics Committee. Ms Lister was the first Canadian to receive the “International Outstanding Fundraising Executive of the Year” Award (2001) given by the AFP organization. In 2004, she received the AMS/John Hodgson Award for outstanding leadership from the Ontario Bar Association, Charity and Not-for-Profit Law Section.

Ms. Lister continues to hold professional memberships in the Law Society of Upper Canada, the Canadian and Ontario Bar Associations, and the Ethics Practitioners' Association of Canada.



## Notes

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1. Joseph Fulda, "The Appearance of Impropriety" (Academic Sexual Correctness, California State University at Long Beach, October 1997). <http://www.csulb.edu/~asc/post16.html>
2. Trustee Professor of Law, University of Pennsylvania Law School, as reported by Professor Ronald D. Rotunda in *Hofstra Law Review*, Vol. 33:114.
3. "The Ethic Code," *Imagine Canada's Ethical Fundraising and Financial Accountability Code*, <http://www.imaginecanada.ca/?q=en/node/21>
4. Marilyn Fischer, *Ethical Decision Making in Fund Raising* (New York: John Wiley & Sons, 2000).
5. "Promoting Fundraising Excellence," Fundraising Institute of New Zealand, <http://www.finz.org.nz/ScriptContent/Index.cfm>
6. W. E. Maxwell, Chair, Ethics Practitioners Association of Canada, links the ethical behavior and performance of a professional, working within an organization, with the potential for conflicts of values. "Ethics is the demonstration of behaviours in a whole spectrum of performance based on an individual's personal, corporate and professional values. Conflicts between the three sets of values lead to situations which test the application of those values to performance and accountability issues."
7. Marilyn Fischer, *Ethical Decision Making in Fund Raising* (New York: John Wiley & Sons, 2000), Chapter 9, pp. 208–210.
8. Michael Josephson, "Obstacles to Ethical Decision-Making: Rationalizations," Josephson Institute of Ethics, [www.josephsoninstitute.org](http://www.josephsoninstitute.org)
9. *Johnston v. Koppes*, 850 F2d 594 (9th Cir. 1988).
10. See footnote 1.