

EVALUATION OF
ACCOUNTANTS FOR THE PUBLIC INTEREST - NEW JERSEY

Prepared for
THE FUND FOR NEW JERSEY

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INTRODUCTION

Purpose

The purpose of this evaluation was to identify factors that contribute to or detract from the effectiveness of the public policy program projects of the Accountants for the Public Interest - New Jersey (API-NJ).

While API-NJ projects include accounting education programs and pro-bono tax preparation assistance services for low income groups, The Fund For New Jersey (FNJ) expressed particular interest in evaluating API-NJ's public policy studies. Accordingly our work concentrated in that area.

Evaluation Criteria

By agreement with FNJ, our evaluation was based on:

- Reviewing the procedure by which API-NJ selects its public policy studies for consonance with FNJ purposes of "supporting citizen organizations engaging in public policy research, exploring or promoting innovative approaches to particular state problems, overseeing government practice, or organizing and managing citizen action efforts."
- Interviewing selected individuals and organizations interested in API-NJ activities about their perception of the value and impact of its public policy studies.
- Analyzing and synthesizing the information obtained from the perspective of our professional background and experience.

FNJ also expressed interest in several operational questions:

- Do accountants have the political savvy to negotiate bureaucratic and related personality mazes?
- Are the issues API-NJ is addressing too difficult for them to impact markedly?
- Is the API-NJ staff skillful at what it does?

We note that this is a "stand alone" evaluation. That is we did not apply the same evaluation methodology to other FNJ grantees, and so were not evaluating how API-NJ compares to other grantees, or vice versa, on the evaluation criteria.

Method

We talked with FNJ and API-NJ staff to get background information and materials; reviewed the annual audits of, and reports, newsletters and other materials produced by API-NJ; compiled a list of people to talk with about the work of the API-NJ; prepared talking points for discussion with those on the list; reviewed the list and talking points with FNJ and API-NJ staff; talked with 20 people (some affiliated with API-NJ as members or staff, and some outside of the organization) using the talking points; and reviewed, analyzed and synthesized information received from all these sources.

This evaluation report is the result of the data collection, review and analysis process. Our work was by necessity limited by the available budget for the evaluation (about 6 professional person-days). Within that limitation, we are comfortable with the findings and analysis presented herein.

Acknowledgements

We wish to acknowledge the participation of those who took the time to talk with us about API-NJ. They are listed in Appendix A, which also includes our talking points for the interviews.

EXECUTIVE SUMMARY

Accountants For The Public Interest-New Jersey is a non-profit public interest organization which analyzes and reports on public policy issues involving accounting; conducts accounting education programs for non-profit organizations; and provides tax preparation assistance for low income people. This evaluation focused primarily on API-NJ's public policy analysis projects.

API-NJ's income has averaged about \$95,000/yr. over the past 5 years. The Fund For New Jersey has contributed about 25% of API-NJ's total income over this period. FNJ's management indicated to us some concern that API-NJ was not doing enough public policy studies, and also wished an independent evaluation of the value and impact of the public policy reports which have been completed (about half a dozen since 1979).

API-NJ presently has 3 full time and 1 part time staff, including the Executive Director, who see their role primarily as staffing the committees of API-NJ members which carry out project planning and administration, communications, membership, and fund raising. The projects themselves are carried out primarily by volunteer accountants and other interested persons.

Based on the information we have collected and analyzed, we believe that the public policy studies prepared to date under API-NJ's sponsorship have had reasonable value to persons interested in the issues studied.

It is difficult to assess quantitatively the impact of the reports. This is because typically API-NJ is one of a number of groups providing policy analysis input on a given topic, and other factors affect the ultimate policy decision as well. Qualitatively, while there were some criticisms about specific reports, there was praise about others. Overall interested persons recognized, and had a generally positive image, of API-NJ.

It is our impression that financial and organizational constraints have kept API-NJ from meeting FNJ's expectations that API-NJ do more, more effective, public policy analysis studies.

These constraints include uncertain funding sources, a relatively limited budget which has remained essentially constant for 5 years; a largely volunteer project staff which selects the projects on which they wish to work; and some internal differences among the membership on the appropriateness of doing public policy studies.

We speculate that the organization may do more accounting training projects and fewer public policy reports than FNJ might

wish because the time commitment for the former is relatively predictable, there is some potential for paid follow-on work, and it is immediately rewarding. The latter take more time, and the future benefits to the organization and the volunteer project staff are less predictable, and can result in criticism as well as praise.

Also, there is some potential for perceived competition with other accountants who might receive a fee for doing the work, and for perceived appearance of conflict of interest if a client's interests could develop on the other side of a policy issue. These potential competition and conflict problems are, in our experience, not unique to API-NJ.

Faced with these constraints, API-NJ appears to have been operating reasonably successfully on an entrepreneurial basis - pursuing projects that present targets of opportunity, scrambling for funding, and in general doing the best it can.

Whether FNJ continues to support API-NJ will no doubt depend on how FNJ sees its own objectives over time, and whether it perceives that API-NJ's objectives and performance continue to fit with FNJ's perceived mission.

In our judgement, API-NJ will probably continue to operate in the future much as it has in the past unless something changes the nature of the organization and the constraints under which it operates.

Some change does seem to be underway at API-NJ which has recently formed a Long Range Planning Committee whose goal is to produce a 5 year plan. This activity could set the stage for more stable year to year funding, and a possibly larger budget enabling the organization to plan and carry out more public policy research, with potentially more of the work done by experienced paid staff or paid expert consultants. This could result in activities that are more congruent with FNJ's expectations as we understand them.

We note some positive assets on which API-NJ can build - an on-going organization with a history of completed projects; a generally good reputation; and the only organization of its kind in the state (we believe).

FNJ might wish to encourage the planning activity, and at the same time make the planning committee more explicitly aware of FNJ's criteria for future funding (for example more high quality public policy studies with measures of impact included in the study plan).

FNJ might wish to consider spending some of its resources to bring API-NJ and other FNJ grantees together to explore interrelationships and complementarities; and to explore ways to maximize the use of resources.

FINDINGS

About API-NJ

The API-NJ has had its ups and downs as it has evolved from a small group of New Jersey CPAs concerned with public issues and the role and image of accountants in public policy involvement and public service activities, to a 450 member organization of accountants and others involved in a variety of public interest activities.

Its membership brochure states that "API-NJ is a non-profit organization incorporated in 1975, through which individual members of the accounting profession, and other interested persons, can utilize their accumulated experiences and unique skills to express their concerns and evidence their responsibilities to their communities and society; to support the positive aspects of those organizations or groups which serve the underrepresented and to participate in the development of constructive solutions to this country's social and economic problems."

API-NJ currently sponsors three types of programs:

- Accounting related public policy analysis and reports (e.g. Accounting For Public Spending In New Jersey, Draft Report January 1984)
- Accounting training programs for staff and boards of non-profit organizations (e.g. Non-profit Accounting)
- Tax return preparation assistance for low income people (e.g. provided by accounting students supervised by C.P.A.s)

The API-NJ Annual Report for 1978-79 noted that the API-NJ was created and had developed to the middle of 1977 with exclusive attention to public interest issue work. At that time, the Accounting Education project was identified as the new, #1 priority.

By the June 1980 Status Report to the Board, the organization was succeeding in achieving accounting education and organizational development goals, but felt they were failing on issue production, and fund raising from within the accounting profession.

Presently API-NJ is one of seven state affiliates of national Accountants For The Public Interest. An interested person noted that the national has a "...skeletal staff basically doing a national newsletter", and that API-NJ is "...the slickest, most

staffed, most advanced, and most extensive..."(of the affiliates).¹

API-NJ, presently has 3 full time and 1 part time staff including the Executive Director. The API-NJ projects are carried out primarily by volunteer accountants and other interested persons. The staff sees their role primarily as staffing committees comprised of API-NJ members which carry out project planning and administration, communications, membership, and fund raising.

Financial Support

API-NJ's budget has been in the range \$80,000-\$110,000/yr. for the past 5 years, with expenses roughly equal to revenue (there have been two periods in API-NJ history when staff was laid off because of lack of funds). Support from foundations and other institutional funders has decreased from about 70% of revenues in 1980 to about 50% of revenues this year as API-NJ has increased revenues from membership and income generating projects. FNJ has provided about half of API-NJ's institutionally-derived revenues (about 25% of the total budget) over the 5 years:

API-NJ Revenues and Expenses

Year	1984	1983	1982	1981	1980
\$Revenues	43,985*	109,545	97,885	95,462	83,123
\$Expenses	39,624*	110,514	115,264	82,964	77,327
FNJ Support					
\$	12,500*	30,000	25,000	20,000	17,000
%	28%*	27%	25%	21%	20%
All Institutional Support					
\$	21,750*	63,500	55,000	62,500	59,000
%	50%*	58%	56%	66%	71%

Source of dollar amounts is from the API-NJ annual audits.

*6 months

The non-grant revenue comes from membership dues and income from projects such as the educational projects.

Participation By Opinion Leaders, General Members, and Staff

Opinion leaders in the organization play an active and prominent

¹From a copy of a letter in API-NJ's files

role in deciding what gets done. An Executive Committee meets every 6 weeks. There is a formally constituted Long Range Planning Committee. API-NJ Founders continue to help set the tone of the organization in an articulate and persuasive way.

One aspect of concern to opinion leaders is the perception of the accounting profession in the general community. An officer told us that one of the reasons he got involved with API-NJ was to raise the general public level of knowledge about the accounting profession by getting publicity for pro-bono work done by API-NJ members. He hoped this would lead to more CPAs getting involved in the organization, thus increasing and improving the prestige of the accounting profession. He added that the codes of ethics for accountants usually suggest more community involvement.

The general membership is involved in goal setting and organizational accomplishment at the annual meeting and by responding to committee surveys. The general membership also, in effect, "votes with its feet" on project selection. That is, if no members volunteer to carry out a project, the project won't get carried out. This is a powerful control on what the organization can do and even on what it can consider doing.

Staff, exposed to a continuous supply of ideas from many sources, work to develop the most promising prospects into projects to be considered by committees and funding sources. Staff and committees also discuss and more informally review issues, and send letters and memos, and arrange to make presentations on those topics of interest that aren't appropriate or that don't lend themselves to full case study status.

Public Policy Studies

API-NJ's public policy studies are of particular interest to FNJ.

Selecting Topics

The API-NJ Executive Committee serves as the case selection committee and accepts or rejects proposals for policy studies ("case proposals"). The projects may be based on a request to API-NJ, or suggested by the membership or staff.

The formal case study process follows a written Case Procedure Flow Chart. Many specific steps and activities are detailed. These include determining whether the proposed study is consistent with API-NJ criteria, whether API-NJ can respond, and whether the proposed client can afford to hire outside accountants. The process ends with a quality review of completed projects.

It is to the credit of API-NJ that they have an extensive case procedure flow chart which includes a quality review. There is also available a Quality Control Manual issued by the National API. The case control procedure, if followed as written, surely

presents one, necessary, limitation on the number of public policy studies which the organization can sponsor.

This well thought out process ought to result in studies that have been carefully selected to meet the criteria of the API-NJ, that will have the necessary volunteer or staff support, and that will result in a positive experience for all concerned.

Volunteer Project Staff

Since project staff are volunteers, both the projects undertaken, and the depth and quality of the work done, are to a large extent dependent on the capabilities of who volunteers to do what.

o The "Competition" Issue

The competition issue also likely affects the public policy projects API-NJ selects, and who volunteers to do them.

The API-NJ materials we reviewed, and the interviews, suggested some continuing internal conflict among API-NJ members on the appropriateness of public policy projects (i.e. not an appropriate thing for accountants to do, or in potential conflict with a client's interests), and on doing as a public service that which some recipients of pro bono accounting services might otherwise hire other accountants to do on a fee basis.

In regard to the former, since the accounting profession is generally perceived as being conservative,² it looks to us like the API-NJ could be taking on public policy issues that traditional accounting concerns would not address; perhaps from fear of getting involved in something controversial or inappropriate, or perhaps because of a concern that a client's concerns could be on the other side of the issue some day.

In regard to the latter, API-NJ defenders say that this is not so because studies are in public policy areas, and are done on issues related to organizations that would probably not hire or contract with an accountant in any event, most likely because of cost.

Thus the competition explanation could in part be a good cover for not getting involved in more "controversial" public policy issues.

² A 1972 poll commissioned by the AICPA, according to John Burton writing in The New York Times, "suggested that CPA's were considered careful and meticulous, but compared to bankers, doctors, engineers and lawyers, they ranked last in making a vital contribution to society, last in being creative and imaginative, and last in being public-spirited."

Value and Impact of Studies

We do not have a comprehensive list of public policy studies completed by API-NJ, but the organization appears based on its publications list to have completed and published about 6 reasonably substantial public policy studies since 1979. We have scanned through a number of these and our impression is that while they seem to reflect varying completeness and writing skills, on average they are of acceptable quality as compared to other reports we have seen prepared by largely volunteer staffs in similar size organizations.

In regard to value of the studies, we talked to individuals who were, or had been, in organizations potentially affected by what the API-NJ reports said. Most seemed to have gotten over their initial surprise at being studied, and in general conceded that the studies have focused attention on things that needed attention.

It is difficult to quantify the impact of API-NJ's studies because other organizations typically were also involved in the issue area, and because other factors typically affect the ultimate policy decision. Also experience has shown that it is difficult to evaluate impact of a policy study after the fact. Impact is better evaluated if an explicit evaluation protocol is built in to the study design.

Qualitatively, large agencies and institutions which were subjects of the API-NJ policy studies usually stated some variation of "we were already looking at, planning to do, or starting to do something about" the issue under scrutiny, when we asked about the impact of the studies. We got the sense, though, that the API-NJ's work may have added to the feeling by the institution that the issue was important, because it was being looked at by an outside group.

We would guess that those in large agencies or institutions didn't hesitate to use the findings of the API-NJ when these strengthened a point the bureaucrat or institution wished to make, or justified a favored action or plan.

Other positive and negative comments about API-NJ public policy studies contained in letters of appreciation and thanks in the API-NJ files, and the comments of those to whom we spoke included:

Positive

- The fact of API-NJ's carrying out a study can add more information and weight to an issue on which others are working or have identified (e.g. the Stella Wright and Farmworkers projects).
- Reports have drawn attention to public policy issues

that may not have been otherwise noticed (e.g. the Single Audit project).

- API-NJ's focus on an issue can suggest areas for attention by other policy analysis groups (e.g. the Foster Care and Adoption study).
- API-NJ's policy activities can help in bringing the attention of the wider community to the role of the accounting profession in policy work.
- There may be more apparent impact perceived at the national level because the API-NJ is the strongest and most active of national API affiliates (e.g. the Audit Maze report). This position within the API framework can enhance the reputation of the state of New Jersey as being a place where innovative policy analysis is encouraged.

There were some more negative reviews:

- At the present time, the API-NJ does not seem to be large enough, focused enough in its attentions, nor does it have the broad base of support that allows its policy analyses to have impact that is generally perceived.
- Early in its existence, there was some perception that issues were chosen for publicity value.
- An early report was described verbally as "poor; little real research was done; the report had little to do with what eventually happened."
- Several people we spoke with said that the strength of API-NJ is in accounting education, not in policy areas.
- One respondent said that some studies seem to duplicate work done by others.
- Related to the perception that the API-NJ comes at issues from an accounting perspective, several respondents noted that they don't explore enough sources of information, don't always explain or discuss what they are trying to do, and don't always have a realistic idea of what they can do.

We were not surprised at the mixed reviews of the public policy research activities carried out by the API-NJ for several reasons:

- Policy evaluations and assessments, no matter who does them, or for whom they are done, nearly always get mixed reviews, because people do not like to be criticized, they do not like things they identify with

to be criticized, and all evaluations and assessments imply some criticism. This is human nature and not likely to change.

- There may be a "new kid on the block" perspective still at work. Any organization that gets into public policy research activities will elicit reactions in the existing community of public policy makers and analysts. The community will want to test how strong the analyzing group is, who the friends and enemies of the group are, ascertain what it can really do (e.g. can it really affect public opinion or perception?), and decide if this organization deserves respect from the established community.
- More negative comments are likely to be voiced by those who have a stake in the status quo, and these comments will receive attention, because they are by a public entity on a public issue. (One side effect is that these comments serve to validate the role of the analyzing organization.) An organization that analyzes public policy implicitly agrees to play in the public arena, and should not be shocked or surprised when the analysand reacts publicly.
- Policy analyses conducted by the API-NJ may be perceived as being done by a single focus professional group which does not see the "whole picture." A perception like this can color the image of the organization, offering the picture of a group that does "X" very well, but "this" policy issue is "X+", therefore, the analysis is flawed. Obviously, it is important to remember the goals of the organization, and focus on what it is attempting, not what the analysand or other observers might think would be "better."
- Finally, there is always the aspect of personalities. People do not relate to all others in the same way. In a large enough universe (and it doesn't have to be very large) there will be some people who rub each other the wrong way, and no amount of talking or understanding will change the nature of the relationship.

One of our respondents referred to API-NJ's Executive Director as "quite a character." We attempted to probe this, but weren't able to get too far because the respondent wanted to know what we thought about the Executive Director and his behavior before the respondent would expand. This reaction sounded as if the respondent probably was implying something negative, but we were unable to discover what or why. On the other hand, other respondents said things like: "Bob Bender is API-NJ. He shows interest in many

areas, works hard, keeps people well informed and makes them feel involved." "If Bob had large or important conflicts with people, everything would have fallen apart."

Image of API-NJ

The image of API-NJ among the interested people we talked with was generally positive. Even those who made criticisms stated that the pluses of having the programs and studies outweighed the minuses they saw. There was no question or hesitation among those polled that API-NJ is doing things that no other organization in the State is doing, and that the studies, educational programs and services are valuable resources to the community.

A negative comment obtained from several respondents was that the API-NJ was trying too hard to build its "image," and that this type of attention seeking behavior was inappropriate for a serious profession. API-NJ supporters say that they are trying for the kind of reputation that the legal profession -- hardly a frivolous entity -- has achieved for the pro-bono and low cost to the needy work it has done. We suspect this difference of opinion about appropriate image is consistent with the discussion of appropriate projects given in preceding section.

API-NJ Accounting Education Programs

API-NJ's educational programs on accounting in and for non-profit organizations seem to be perceived as positive by all to whom we spoke. Both attendees and volunteer faculty express positive sentiments about the experience. Accountants like the exposure to potential clients, and feel they are providing a needed service to organizations that may not have realized the importance of fiscal matters or who may have anxieties alleviated by increased knowledge. The staffs and directors of the non-profit organizations express appreciation for access to information from experts at reasonable cost.

Several CPAs proffered comments on the value of the tax preparation service in low income areas, sponsored by the API-NJ, and carried out by the student chapter of API-NJ (the only student chapter in the country, we are told), under the supervision of API-NJ accountant members. Those we spoke with did not view this work as a threat to paid work by accountants, noting that most recipients of the service would not have gone to an accountant for help anyway, since they couldn't afford to pay, and may not even have known such services were available.

Further, it is seen as good experience for accounting students, and a possible source of new clients, as (and if) recipients work their way into higher income brackets. And, of course, the activity adds to the stature of the accounting profession as being positive contributors to the good of the community as a

whole, as well as providing a service to low income individuals.

DISCUSSION

FNJ has some concerns that API-NJ is not meeting FNJ's expectations as to the number, or value and impact, of the public policy studies it undertakes.

API-NJ, like most organizations, has many stakeholders whose interests it must consider: the several foundations and other groups that make grants for restricted and unrestricted purposes; the general membership; the opinion leaders in the organization, the founders, officers and staff. And, of course, the subjects of public policy studies; the attendees at educational programs; and the recipients of help at tax time, are stakeholders too.

Overall our impression is that API-NJ has produced a reasonable number of public policy studies of reasonable value given its present constraints.

We have previously noted that it is difficult to measure quantitatively the impact of the studies since other organizations are active on the same issue, and other factors affect what policy makers do about a particular issue.

Factors that contribute to the effectiveness of the API-NJ include a sense in the public policy community that it provides a type of input no one else has or would; it provides a focus in the accounting profession for public service activities and enhancement of the profession as good community citizens; it is widely known in New Jersey non-profit circles as an entity deserving of recognition and building respect; and it has some aura of being the most active of all affiliates of national API, thus enhancing New Jersey's reputation nationwide as a state that encourages innovative public policy activities.

On the negative side, there is some sense that the API-NJ leadership has been too ambitious, trying to take on too much, requiring more funds to support increasing staff and projects. We got little sense that leaders have reduced their vision to a plan. Similarly it appears that staff have been added not so much with specific job skill needs in mind, but rather that when people with interesting skills have appeared, and there has been some money available, they have been hired.

We infer the latter from the fact that there have been 7 staff titles since 1981, and only the Executive Director title has been continuously inhabited. Other job titles have had occupants for 1 or 2 years, and the titles seem to change every time one staff person leaves and a new one arrives. This is not necessarily bad or unexpected, especially in a young, developing and entrepreneurial organization that has need of many skills and talents while it is growing. But it does indicate that up to

this point in time, no one seems to have been able to think about what staff are needed or best suited to developing the organization over a longer period of time.

It is also interesting that such a small organization would operate out of two locations. We understand that there are historic reasons for this (as we understand it, the Executive Director, when hired at a time of precarious funding, offered the use of space in his house without extra charge). However, what was historically necessary may need to be reconsidered in the light of current organizational status and expectations.

These evidences of short term orientation may reflect some ambivalences on the part of the Board in the past as to the viability and/or role of API-NJ. It seems, however, as if the organization is at a point in time where it is planning to move beyond adolescence, and could be on the way to life as a mature, stable institution in the New Jersey community.

Or it could be moving towards diffusion and ineffectiveness if funding organization such as FNJ become disillusioned with API-NJ's performance. We suspect a deciding factor will be whether API-NJ identifies and sustains a longer term, consistent role for itself, and obtains the resources to match its plans on a more stable basis (i.e. longer term grants and more membership and fee-for-services provided income).

THE FUTURE

It looks as if API-NJ is opting for a maturing strategy. It has created a Long Range Planning Committee that is to produce a work outline, with a goal of producing a 5 year plan. However we suspect that for the foreseeable future the organization will continue to decide what issues and activities to pursue largely on the basis of targets of opportunity, consistent with New Jersey and national API objectives.

But this, it seems to us, reflects the nature of the organization, given its volunteer base, its funding mix, and the fact that accountants are still searching for public policy areas to which to lay claim. This issue of focus will likely resolve itself as the profession homes in on the pro-bono work it can do well, is appropriate to its training and disciplines, and that links professional and personal concerns of members.

API-NJ may also change as the founders and current opinion leaders move on to other activities, and others with different training and social concerns, take over the reins of leadership. The present Executive Director, and many of the opinion leaders with whom we spoke seem to come out of a history of social activism based on the work of Saul Alinsky. Focus is placed on personal responsibility, tasks that are doable, and self actualization for society's good. Younger people, growing up in a different society, going to school in a different atmosphere, will not necessarily think or act based on the same assumptions.

It appears that the present Executive Director has done a lot to make this organization happen, perhaps stepping on a few toes along the way. His personal attention, commitment to social goals, participative management, and involvement of others seems to have generated a critical mass of energy and enthusiasm that, with the base of solid support from significant and prominent individuals in the accounting profession in New Jersey, has brought the API-NJ to a position where it is an organization that has historical accomplishments, acts in the present and behaves as if it has a future -- so it probably does.

Continuation of FNJ Support

What the FNJ chooses to do regarding continuation of support for the API-NJ will no doubt depend on what the Fund sees as its objectives and goals over time, and on whether or not the still-developing API-NJ fits into the overall context of the Fund's mission.

The formation of API-NJ's Long Range Planning Committee appears to present an opportunity for FNJ to encourage this planning effort, and to be more explicit about its funding priorities -

that is to encourage API-NJ to plan to do more public policy studies with impact evaluations built-in to the study design. -

From what we know about FNI, we see its grantees as parts of a spectrum of activities which compliment one another, and none is poorer for the fact that the others are supported. Perhaps the Fund should expend some of its resources in bringing all the grantees together, in a formal activity to explore interrelationships and complementarities. This could give everyone -- Fund and grantees alike -- a sense of community of purpose, and could also provide a forum in which to explore more explicit ways of maximizing resources by finding things on which to work together.

We suspect, however, that the work of API-NJ and other Fund grantees may never be as fully appreciated by the public as Fund and grantees would like -- people rarely appreciate what is "good for them."

APPENDIX A

PEOPLE INTERVIEWED ABOUT API-NJ

Adele Agin, CPA, Amper, Politziner and Mattia
Bob Bender, Executive Director, API-NJ
John Boyne, Spaulding for Children, API-NJ Board of Directors
Jack Callahan, Callahan Consulting Co.
John Demetrius, CPA, Brout & Co., API-NJ President
James Dolan, CPA, State Auditor
Sheldon Frank, Policy Officer/Editor, API-NJ
Bob Garrity, CPA, Executive Director, NJ Society of CPAs
Jean Gleason, Project and Administrative Officer, API-NJ
Jack Goldman, HHS, Region II
Hugh Kilmer, Administrative and Project Assistant, API-NJ
Ed Kitrosser, CPA, Dropkin and Kitrosser
Bernice Manshel, Director, Community Mental Health Center of the
Oranges, Milburn and Maplewood
Mort Molotsky, CPA, Molotsky and Co.
Carl Moore, Consultant, Journalist
Arlene Nash, Director of Membership and Government Programs,
Center for Non-Profit Corporations
Joseph Scudese, CPA, M.D. Oppenheim & Co., API-NJ Vice
President,
Robert Werner, CPA, Faculty, Rutgers Newark
Sheldon Wernick, President, NJ Association of Public Accountants
Milton Zisman, CPA, Zisman, Traurig and Elblonk, API-NJ Board of
Directors

TALKING POINTS

Introduce self
Doing evaluation of API-NJ for FNJ
Bob Bender (or in a few cases, someone else) suggested I talk
with you
Tell me about your knowledge of and involvement with API-NJ
What's your assessment of the effectiveness of API-NJ's projects?
Do you have any reservations about API-NJ and what it does?
What would you strengthen?
Are there others you'd suggest I talk with?
Anything to add?
THANK YOU