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Dear To Whom It May Concern:

In 2002, when I became President of Temple Beth Am here in Los Angeles, one of my first priorities was to get help in reorganizing our business and accounting procedures. I went straight to Janet Halbert, for whom I have the highest regard.

A synagogue is a place of spirituality, but it's important to underpin it with professional business practices. At Temple Beth Am, we had been through four controllers in only 14 months, and we needed to bring the practices of our business office into line with current accounting standards for nonprofit, entities.

Asking Janet to help was the natural thing to do. She has wide experience in assisting organizations of all kinds, both for-profit and nonprofit, and brought a high degree of acumen to our project. She understood the sensitivities of all the people who make a synagogue possible — the directors, the professional staff, the clergy, the congregation — and quickly won the trust and confidence of everyone concerned.

Janet reorganized our business operations and overhauled our internal accounting functions, coordinating effectively with our professional staff and our outside accounting firm. She reviewed and restructured the documentation of our "restricted" funds to ensure that the activities they supported carried out the intentions of the donors. She helped us secure the services of a new, fulltime controller — an important step in the overall process.

With her guidance, we put greatly improved financial reporting systems in place, enabling the business office of Temple Beth Am to attain new levels of productivity and effectiveness. We could not have done it without Janet, who has my highest recommendation.

Sincerely,

HOWARD D. PILCH