



## *The Ethical Challenge*

### **Working for the Devil:**

#### **Unscrupulous Clients in Law and Halacha**

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**Case 1-** Samantha is a CPA who prepares tax returns for Josh, the owner of a Real Estate Firm. After returning from vacation from Hawaii with his family, Josh asks Samantha to write off his travel costs as a business expense. When Samantha asks for a justification, Josh replies: “I called a client one morning to discuss a potential deal”. What are Samantha’s responsibilities?

**Case 2-** David’s accounting firm has done financial reporting for Wireless Commerce Inc. for many years. One year, David discovers that some of the products the company sells violate federal copyright laws. When David approaches the CEO, he replies that the sales are immaterial, and that there are many accountants available if he feels uncomfortable continuing their business relationship. What are David’s responsibilities?

**Case 3-** Max, a non-observant Jew and small business owner, asks Sarah, an observant Jew and an independent auditor to issue an audit opinion on his financial statements in order to procure a loan from a Jewish lender seeking 4% interest. If the loan is prohibited according to Jewish law, is Sarah permitted to issue the audit opinion? Does it matter if there are many other auditors available for the engagement?

### **1. CPA Ontario Code of Professional Conduct Rule 202**

#### **Rules:**

**202.1 Integrity and due care-** A member or firm shall perform professional services with integrity and due care.

**202.2 Objectivity** A member or firm shall not allow his or her professional or business judgment to be compromised by bias, conflict of interest or the undue influence of others.

#### **Guidance**

- 1) A person who acts with honesty and truthfulness and whose actions, values and principles are consistent is described as having integrity.
- 2) Objectivity is a state of mind, which has regard to all considerations that are relevant but disregards those that are not. An objective person does not allow bias, conflict of interest or the influence of others to compromise judgment. The judgment of an objective person is intellectually honest. Objectivity should not be confused with neutrality or impartiality.
- 3) Objectivity and integrity are two of the five fundamental principles of ethics, as stated in the Preamble to the CPA Code. These two principles are closely related and they are essential ethical elements in establishing the credibility of a member or firm. Objectivity is essential for any member or firm to exercise professional judgment and act with integrity whether in public practice or elsewhere...

#### **The Public Interest**

- 6) Clients, employers and the public generally expect that a member or firm bring the qualities of objectivity, integrity and due care to all professional services. It therefore becomes essential that members or firms will not compromise their professional judgment to the will of others. When a possible ethical conflict arises because another person in an organization overrides the professional judgment of a member, the member or firm should refer to the ethical conflict resolution guidance in the Preamble to the CPA Code

## 2. CPA Ontario Code of Professional Conduct Rule 205

False or misleading documents and oral representations

A member, student or firm shall not (a) sign or associate with any letter, report, statement, representation or financial statement which the member, student or firm knows, or should know, is false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility, nor (b) make or associate with any oral report, statement or representation which the member, student or firm knows, or should know, is false or misleading

## 3. CPA Ontario Code of Professional Conduct Rule 213

A member or firm **shall not associate with any activity** that the member or firm knows, or should know, to be unlawful.

### False Representation in Halacha

#### 4. Talmud, Chulin 94a (William Davidson Edition Translation)

ואי בעית אימא: משום דקא גניב ליה לדעתיה, דאמר שמואל: אסור לגנוב דעת הבריות, ואפילו דעתו של עובד כוכבים

And if you wish, say that there is an entirely different reason why one may not send a gentile a cut-up thigh without removing the sciatic nerve: Because he thereby deceives the gentile. And Shumel said: "It's forbidden to steal the mind of the people, even the mind of an idolater.

#### 5. Rabbi Moses Maimonides (12<sup>th</sup> century Egypt), Mishneh Torah Human Dispositions 2:6 (tr. Simon Glazer)

אסור לאדם להנהיג עצמו בדברי חלקות ופיתוי, ולא יהיה אחד בפה ואחד בלב אלא תוכו כברו והענין שבלב הוא הדבר שבפה, ואסור לגנוב דעת הבריות ואפילו דעת הנכרי, כיצד לא ימכור לנכרי בשר נבילה במקום בשר שחוטא, ולא מנעל של מתה במקום מנעל של שחוטא, ולא יסרהב בחבירו שיאכל אצלו והוא יודע שאינו אוכל, ולא ירבה לו בתקרובת והוא יודע שאינו מקבל, ולא יפתח לו חביות שהוא צריך לפותחן למוכרן כדי לפתותו שבשביל כבודו פתח וכן כל כיוצא בו, ואפילו מלה אחת של פיתוי ושל גניבת דעת אסור, אלא שפת אמת ורוח נכון ולב טהור מכל עמל והוות.

It is forbidden for man to demean himself by the use of the language of flattery and allurements; and he shall not be one thing with his mouth and another with his heart; but his inner and outer being must be the same, for the subject of the heart is the matter of the mouth. And, it is forbidden to steal the mind of people, even the mind of the alien. For example? One shall not sell to an alien meat of a beast that died of itself or that was improperly slaughtered (Nebelah) and represent that it was meat of an animal that was slaughtered properly; or shoes of the hide of a beast that died of itself and represent that it was of a slaughtered beast; one shall not urge his friend to dine with him, when he knows that he would not eat; nor over-burden him with offerings when he knows that he would not accept; nor open a barrel, which he must open for his trade, to talk in his friend that he opened it in his honor, and so other like deceptions. Even one word of allurements and stealing of mind is forbidden. But man must be of true lip, steadfast spirit, and pure heart, free from all travail and clamor.

### Placing A Stumbling Block in Front of the Blind

#### 6. Vayikra 19:14

לא־תקלל חרש ולפני עֹר לא תתן מכשול וְיִרְאֵת מְאֻלְקֵי אֲנִי יְקֻוּק:

You shall not curse a deaf-mute, and in front of a blind person you shall not place a stumbling block. You shall fear from your G-d, I am the Lord.

#### 7. Rabbi Shlomo Yitzchaki (11<sup>th</sup> century France), Rashi on Vayikra 19:14

ולפני עור לא תתן מכשל - לפני הסומא בדבר לא תתן עצה שאינה הוגנת לו, אל תאמר מכור שדך וקח לך חמור, ואתה עוקף עליו ונוטלה הימנו:

In front of a blind person you shall not place a stumbling block: In front of someone blind to a particular issue, you shall not give advice which is inappropriate for him. Do not say: “Sell your field, and purchase a donkey, when you [plant] to deceive him and take it from him.

#### 8. Talmud, Bava Metzia 75b

אמר רב יהודה אמר רב: כל מי שיש לו מעות, ומלוה אותן שלא בעדים - עובר משום ולפני עור לא תתן מכשל, וריש לקיש אמר: גורם קללה לעצמו

Rabbi Yehuda said in the name of Rav: Anyone who has money and lends it without witnesses violates: “in front of a blind person you shall not place a stumbling block”. Reish Lakish said: “he causes himself a curse...”.

#### 9. Rabbi Yechiel Michel Epstein (19<sup>th</sup> century Lithuania), Aruch HaShulchan Choshen Mishpat 70:1

ומה שאין נזהרים עתה בזה ולוים זה מזה גמ"ח בלא עדים ובלא שטר משום דמכירין זא"ז ונאמנין זל"ז ויודע המלוה שלא ישכח ולא יכפור לו

We aren't careful about this nowadays, and we lend each other as an act of kindness without witnesses or a contract because we recognize each other and trust each other, and the lender knows that [the borrower] won't forget or deny [the loan] to him...

#### 10. Talmud, Avodah Zarah 6a-6b (William Davidson Edition Translation)

איבעיא להו: משום הרווחה, או דלמא משום ולפני עור לא תתן מכשול?

למאי נפקא מינה? דאית ליה בהמה לדידיה, אי אמרת משום הרווחה - הא קא מרווח ליה, אי אמרת משום עור לא תתן מכשול - הא אית ליה לדידיה.

וכי אית ליה לא עבר משום עור לא תתן מכשול? והתניא, אמר רבי נתן: מנין שלא יושיט אדם כוס של יין לנזיר, ואבר מן החי לבני נח? ת"ל: ולפני עור לא תתן מכשול; והא הכא דכי לא יהבינן ליה שקלי איהו, וקעבר משום לפני עור לא תתן מכשול! הב"ע - דקאי בתרי עברי נהרא. דיקא נמי, דקתני לא יושיט ולא קתני לא יתן

A dilemma was raised before the Sages: Is the reason for the prohibition against conducting business with gentiles in the days preceding their festivals because the gentile might profit, which will bring him joy, and he will subsequently give thanks to his idol on his festival? Or perhaps it is because this is a violation of the prohibition: “And you shall not put a stumbling block before the blind” (Leviticus 19:14), as one who sells an animal to a gentile thereby aids him in engaging in prohibited idol worship.

What is the practical difference between the two options? The practical difference is in a situation **where the gentile already has an animal of his own**. If you say that the reason for the prohibition is because he might profit, here too the Jew causes him to profit. But if you say that the reason for the prohibition is due to the prohibition: “You shall not put a stumbling block before the blind,” **since the gentile has his own animal, the Jew is not helping him sin**.

The Gemara challenges: And even if he already has his own animal, does not one who assists him transgress due to the command: “You shall not put a stumbling block before the blind”? But isn't it taught in a *baraita* that Rabbi Natan said: From where is it derived that a person may not extend a cup of wine to a nazirite, who is prohibited from drinking wine, and that he may not extend a limb severed from a living animal to descendants of Noah? The verse states: “And you shall not put a stumbling block before the blind” (Leviticus 19:14). But here, in both cases, if one does not give it to him, he can take it himself, and yet the one who provides it to him transgresses due to the prohibition: “You shall not put a stumbling block before the blind.”

**Here we are dealing with a case where they are standing on the two sides of a river...**The Gemara adds: The language of the *baraita* is also precise, as it teaches: A person may not extend, and it does not teach: One may

not give. Learn from the usage of the term extend that the *baraita* is referring to one located on one side of a river, who extends the item to the one on the other side.

### **Making A Sinful Opportunity More Accessible**

#### **11. Rabbi Moshe Isserles (16<sup>th</sup> century Poland), Laws of Idolatry 151**

י"א הא דאסור למכור להם דברים השייכים לעבודתם, היינו דוקא אם אין להם אחרים כיוצא בו או שלא יוכלו לקנות במקום אחר, אבל אם יכולים לקנות במקום אחר, מותר למכור להם כל דבר. (מרדכי דפ"ק דע"ז). ויש מחמירין. ונהגו להקל כסברא הראשונה, וכל בעל נפש יחמיר לעצמו. (ר"ן שם ובתוספות ואשיר"י והגמ"ר פ"ק דשבת לדעת הרב).

Some say that the prohibition against selling them items which relate to their foreign worship only applies if they have no other similar items, or **they can't acquire them elsewhere**. However, if they can acquire them elsewhere, it's permissible to sell them anything (Mordechai on Avodah Zarah Chapter 1). Some are stringent. We have the custom to be lenient in accordance with the first opinion. But any "soulful person" should be stringent for themselves.

#### **12. Rabbi Avrohom Sofer (19<sup>th</sup> century Hungary), Responsa of Ktav Sofer Yoreh Deah Chapter 83**

ונ"ל דווקא כשאית לי ואין לו טורח ליכא ל"ע דאם לא ימכור לו יקריב משלו אבל בלית לי וצריך לקנות אפשר גם שמצוי לו לקנות איכא ל"ע שמא לא ירצה להטריח או לא ישווה במקח עם אחר... אלא דרמ"א סי' קנ"א כ' אבל אם יכולי לקנות ממק"א מותר למכור להם כ"ד ויש מחמירי... וצל"ע

It appears to me that [assisting is permissible] only when he possesses [the item] and therefore no strain is required [to procure it] there is no prohibition of causing sin. However, if he doesn't possess it, and he needs to buy one, it is possible that even if he can buy one elsewhere there is a prohibition. For maybe he will not want to exert effort, or he won't agree on a price with the other seller. However, Rabbi Moshe Isserles implies [Code of Jewish Law Yoreh Deah 151] that if he can purchase the object in another place, it is permissible to sell them anything and "some are stringent". This require further explanation.

#### **13. Rabbi Menachem Meiri (13<sup>th</sup> century Provence) Avodah Zarah 13a**

כל מה שנאסר לנו משום לפני עור לא תתן מכשול אם הוא רשאי ליקח מאותו דבר בזולתנו מותר לנו למכור לו שהרי אין המכשול בא בשלנו מעתה מותר לנו למכור דבר האסור לו אף על פי שהוא לוקחה לאכילה הואיל והוא מוצא לקנות בזולתנו ומ"מ אסור ליתן לו ואם הוא מוצא במזומן ובלא קנין אף נתינתו מותרת וכל שכן אם היה מאותו דבר בידו ואף על פי שמ"מ גורם לו להרבות באיסור אין בזו נתינת מכשול וכן כל כיוצא בזה ומ"מ ראוי להמנע מסרך מסייע ידי עוברי עבירה וכן מ"מ אם אינו מוצא אלא בטורח אסור להמציא לו בהזמנה: Everything that is forbidden to us because of "placing stumbling blocks before the blind", if he can purchase that item without us, we are allowed to sell it to him since the obstacle does not come because of us. It follows that we are allowed to sell something that is forbidden to him even though it is taken for eating since he could buy it from others. Nevertheless, it is forbidden to give it to him [for free]. If he could find it in the open without buying, even giving it as a present is permissible, and certainly if he already owns that object. Even though one nevertheless causes him to increase his sinful behaviour, that doesn't constitute placing a stumbling block. Nevertheless, it's worthy to withhold from the trace of assisting sinners, and similarly if he would only find one with strain, one can't make it readily available.

### **Proximate Cause**

#### **14. Talmud, Avodah Zarah 14a (William Davidson Edition Translation)**

תנא: ומכולן מוכרין להן חבילה. וכמה חבילה? פירש ר' יהודה בן בתירא: אין חבילה פחותה משלשה מנין. וליחוש דלמא אזיל ומזבין לאחריני ומקטרי! אמר אביי: אלפני מפקדינן, אלפני דלפני לא מפקדינן.

A Sage taught: And with regard to all of these items whose sale is prohibited, one may sell to gentiles a large bundle of merchandise, as it is clear that the gentile intends to sell the merchandise rather than sacrifice it to his object of idol worship. And how much does such a bundle weigh? Rabbi Yehuda ben Beteira explained: For the purposes of this *halakha*, no bundle is less than the weight of three hundred dinars.

But let us be concerned lest the buyer go and sell these items to another gentile, and they sacrifice them! Abaye said in response: This scenario is certainly possible, but we are commanded only not to “place a stumbling block before the blind” (Leviticus 19:14), i.e., one may not be the direct cause of a gentile’s idol worship. We are not commanded not to place a stumbling block before one who may subsequently place it before the blind.

### 15. Rabbi Yosef Karo (16<sup>th</sup> Century Israel), Code of Jewish Law, Laws of Idolatry 139

ספרי עובדי כוכבים ביד ישראל, יש מי שאומר שאין איסור למכרם. הגה: וי"א שאסור למכרם לכל עובד כוכבים, אם הם ספרים השייכים לזמר בהם לעבודת כוכבים. (ב"י בשם ס"ה וסמ"ג ותוספות פ"ק דעבודת כוכבים דף י"ד והג"מ וכל בו) וי"א דדוקא לכהנים אסור למכור, אבל לא לשאר עובדי כוכבים. (פסקי מהרא"י סי' כ"ז) והמחמיר תבא עליו ברכה

If a Jew possesses, books of idolatry, some say that there is no prohibition against selling them. *Note* some say it is forbidden to sell them to any idolater if they are books which can be used to sing from them for idolatry. **Some say it is only forbidden to sell them to priests, but not to other idolaters.** One who is strict, may blessing come upon them.

### 16. Rabbi Yoel Sirkes (16<sup>th</sup> century Poland), Bach on Code of Jewish law *ibid.*

ונ"ל דאין לסמוך על אפשר זה להקל באיסור עבודה זרה... ואין ראייה כלל מהא דאמר התם אלפני דלפני לא פקדינן דלא איתמר הכי אלא גבי לבונה דאפשר דמזבין ליה לגוי אחר... אבל בספרים פסולים הראויים לתפילה בבית עבודה זרה ושאר ספרי יראתם דאין ספק דהגוי יתנו או ימכרו לגלחים הוי ליה כאילו מכרו ישראל לגלח עצמו

It appears to me that one shouldn't rely on this dispensation to be lenient with the prohibition of idolatry...there is no proof at all from [the Talmud's statement] that we aren't particular about distant causation. For this was only stated regarding frankincense in which it's possible he will sell it to another gentile. But, regarding illegitimate books which are fit for prayer in a house of idolatry and other books of their religion, where there is no doubt that that gentile will use it or sell it to priests, it is as if the Jews sold it to the priest himself.

### Assisting With Sinful Behaviour When it is Otherwise Available

#### 17. Tosafot (11-14<sup>th</sup> century France) on Shabbat 3a

וא"ת והא קא עבר אלפני עור לא תתן מכשול ואפילו מיירי שהיה יכול ליטלו אפילו לא היה בידו דלא עבר משום לפני עור... מ"מ איסור דרבנן מיהא איכא שחייב להפרישו...

If you ask, he violates placing a stumbling block in front of the blind, even if the case is such that [the poor person] could have retrieved the object otherwise and he doesn't violate “placing a stumbling block...”, **nevertheless there is a rabbinic prohibition** because he is obligated to separate him from sinning...

#### 18. Tosafot (11-14<sup>th</sup> century France) on Shabbat 3a

ולפי זה אסור להושיט למומרים לעבודת כוכבים דבר איסור אף על פי שהוא שלהם כי הדבר ידוע שיאכלוהו והוא נאסר להם דכישאל גמור חשבינן ליה ומיירי בדקאי במקום שלא יוכל ליקח אם לא יושיט לו זה וכדמסיק דקאי בתרי עברי נהרא.

According to this it is forbidden to extend something forbidden to apostates. For it is known that they will eat it and they are the same as full fledged Jews. This applies only in a situation in which they can only access the item because the [observant Jew] extends it to them as the Talmud concludes that they are standing on two sides of a river.

## 19. Rabbi Shabtai HaKohen (17<sup>th</sup> century Lithuania), glosses on Shulchan Aruch Yoreh Deah 151

אבל לפעד"נ דלא פליגי דכ"ע מודים להמרדכי ותוס' בפ"ק דעבודת כוכבי' דבעובד כוכבי' או מומר שרי והגמ"ר ותוס' והרא"ש בפ"ק דשבת והר"ן פ"ק דעבודת כוכבים מיירי בישראל שהוא חייב להפרישו... משא"כ בעובד כוכבי' וישראל מומר שאינו חייב להפרישו

But in my humble opinion they don't argue at all. For everyone agrees to the Mordechai etc. that [enabling the sin] of an idolater or an apostate is permissible. The Tosafot in Shabbat refers to a Jew whom one must separate from sinning as opposed to an idolater or an apostate whom one isn't obligated to separate from sin...

## 20. Rabbi Eliezer Waldenberg (20<sup>th</sup> century Israel), Tzitz Eliezer 19:33:9

והנודע ביהודה בדגול מרבבה שם מסביר דאף בישראל אין מצווין להפרישו כי אם כשעובר בשוגג, אבל בישראל שרוצה לעבור במזיד על איזה עבירה אפילו אינו מומר אין ישראל אחר מצווה להפרישו לדעת הש"ך

The Nodah Biyehudah (Rabbi Yechezkel Landau) explains that even regarding a Jew, we are only obligated to prevent them from sinning when they transgress accidentally. However, if a Jew wants to purposefully violate a sin, even if they aren't an apostate, according to the Sha"ch one isn't obligated to separate them from sinning.

## 21. Rabbi Avrohom Sofer (19<sup>th</sup> century Hungary), Responsa of Ktav Sofer Yoreah Deah Chapter 83

וליישב קושי' ש"ך העצומה בסתירת דברי הרא"ש ותוס' ור"י נלפענ"ד דיש לחלק בין הא דפ"ק דשבת לפ"ק דע"ז דבפ"ק דשבת העני המוציא או מניח לידו של הבעה"ב אז היא אתחלת' דעבירה כשמוציא מידו או גמרה כשמניח בידו והוא מסייע קצת בשעת עבירה הגם שאין בסיוע צורך שאפשר בלא"ה מ"מ אסור... אבל בנותן איסור שלו למומר הגם שידוע שיאכל מ"מ בשעת נתינה עדיין ליכא כאן שום אתחלת' דאיסור ואינו מסייע לו כלום בשעה שעושה האיסור כנ"ל והוא חילוק נכון:

To answer the contradiction the Sha"ch raises, in my humble opinion we should differentiate between the case in the first chapter of Shabbat in which the poor person places or take the bread from the owner's hand, that is the beginning of the sin when he takes it from his hand or the completion when he places it in his hand and he aids at the **time of the sin** even if the assistance wasn't necessary it's rabbinically prohibited. But when he hands a prohibited item to an apostate, even if he knows that he will eat it, nevertheless when he gives it to him there isn't even the beginning of a prohibition, **and he doesn't help him at all at the time he commits the sin**. This is a correct distinction.

## 22. Rabbi Avrohom Sofer (19<sup>th</sup> century Hungary), Responsa of Ktav Sofer Yoreah Deah Chapter 83

וכ"ז לישראל דאיכא מצוה להפרישו כ"ש דאסור לסייע סיוע כזו הגם שאין בו צורך ותועלת אבל בנכרי שרי לתת לידו שלו דליכא מצות פרישה לגבי נכרי ואפשר לתת אמה"ח שלו לתוך פיו מותר

This all applies to a Jew to whom there is an obligation to prevent from even if the assistance one may provide is extraneous. But regarding a gentile, it is permissible to give him his own [forbidden item] for there is commandment to prevent a Non-Jew from sinning....

### Arguments for Leniency

## 23. Rabbi Eliezer Waldenberg (20<sup>th</sup> century Israel), Tzitz Eliezer 19:33:9

(א) רופא מרדים שצריך להרדים אשה להפלה כשההפלה לא מתבצעת בהיתר ההלכה.  
(ב) רופא שמבצע אולתרה סווגד בנשים הרות ויודע שאם הוא יבחין במום בעובר וישלח תשובה כזאת לרופא המטפל, שהוא יבצע הפלה (נגד ההלכה).

(ג) בבדיקה לאבחן אם חולה שלבו פועם עצמונית אך אינו נושם כלל (רק על ידי מכונת הנשמה) ומחוסר הכרה מוחלט, כשכל הבדיקה היא רק כדי לאבחן אם גזע המוח מת, אם הרופא יבחן שחולה הנ"ל נמצא במצב כזה יודע הוא שינתחו את החולה כדי להוציא את לבו (שעדיין פועם) וכן אברים אחרים לשם השתלה.

A) An anesthesiologist who needs to anesthetize a woman for an abortion when the abortion is not performed with a halakhic permit.

B) A doctor who performs an ultrasound in a pregnant woman and knows that if he notices a fetal malformation and sends such an answer to the attending physician, he will perform an abortion (against the law).

C) In a test to diagnose if a patient has a heart that beats independently, but who does not breathe at all (only by the respirator) and is completely unconsciousness, when the whole test is only to diagnose if the brain is dead, if the doctor examining the patient determines that if it is found that the patient is in this situation, it's known they will operate to remove his heart (which still beats) or other organs for transplantation. .

גם בזה נראה שאין בנידוננו איסור מסייע, מכיון שאין כאן סיוע בשעת מעשה העבירה

In our case it seems that he isn't "assisting", since the assistance doesn't take place at the time of the sin...

ג) ובכלל יש מקום לומר דלמעשה אין בנידונים שלנו בכלל גדר הושטה של עצם איסור, כי אין גוף הדבר איסור ומכשול בעצם...

And in general there is room to say that in fact in our cases there is no concept at all of the extension of the object of prohibition, because the essential act is not a prohibition nor an obstacle in it's essence.

ד) ובנידונים של ב' וג' יש בזה גם צד היתר נוסף והוא באשר שבשעה שהרופא מבצע את האולטרה סוונד אין וודאות שיכשיל עי"כ דהרי יתכן שלא יבחין במום בעובר אשר יבצע עבור כן הרופא המטפל הפלה...

In the 2<sup>nd</sup> and 3<sup>rd</sup> cases, there is an additional [reason to] permit, because when the doctor does the ultrasound there is no certainty he will cause him to stumble based on this, for it's possible that doctor will not conclude that the fetal defect which the doctor is worthy of abortion....

ו) על כל האמור יש להביא גם זאת, והוא שיטת הש"ך ביו"ד סי' קנ"א סק"ו דסבירא ליה דבישראל מומר איננו מצווה להפרישו.

In addition to the above, we can bring the Sha"ch who holds that there is no obligation to separate an apostate from sin.

### **Objecting to Illegal Behaviour in Halacha and Secular Law**

#### **24. CPA of Ontario, CPA Code of Professional Conduct, Section 206, Guidance 5-7**

5) A member who participates in an engagement to provide assurance on the financial statements of an entity and who believes the financial statements of the entity contain a misstatement should communicate that belief to the person responsible for the assurance engagement. If, after consultation, the member continues to believe that the financial statements contain a misstatement, the member should communicate that belief to one of the firm's senior partners...

6) Before communicating with one of the firm's senior partners, the member referred to in Paragraph 5, should consider: (a) whether the concern results in a material misstatement of the financial statements; (b) whether the member possesses sufficient expertise and knowledge of the circumstances; and (c) whether the member should first discuss the matter with another person in the firm.

7) A member who is responsible for issuing an assurance report on an entity's financial statements and who believes that the financial statements prepared by the entity's management contain a misstatement should refer to the guidance contained in the CPA Canada Handbook – Assurance and:

- take those steps that are necessary to ensure that the financial statements are not misleading; or
- issue a report with an appropriate reservation; or
- resign from the engagement in accordance with appropriate statutory requirements

## **25. Rabbi Moshe Isserles (16<sup>th</sup> century Poland) on Code of Jewish Law, Orach Chaim 608, (tr. Sefaria)**

והוא הדין בכל דבר איסור אמרינן מוטב שיהיו שוגגין ולא יהיו מזידין ודוקא שאינו מפורש בתורה אע"פ שהוא דאורייתא אבל אם מפורש בתורה מוחין בידו (ר"ן פרק ד' דביצה והרא"ש בשם העיטור). ואם יודע שאין דבריו נשמעין לא יאמר ברבים להוכיחן רק פעם אחד אבל לא ירבה בתוכחות מאחר שיודע שלא ישמעו אליו אבל ביחיד חייב להוכיחו עד שיכנו או יקללנו

Similarly, every matter it is better a prohibition done negligently and not done purposefully. This is specifically when it is not explicit in the Torah even though it is a Torah command. But if it is explicit in the Torah, we do protest in the (transgressor's) action [Ran Chapter 4 of Beitzah, and Rosh in the name of the Ittur]. And if it is known that his words will not be listened to, do not say publically to rebuke except once, but don't increase rebuke since he knows that they won't listen to him. But privately, a person is obligated to rebuke until hit or cursed (by the transgressor) [Ran end of Chapter].

## **26. Rabbi Yaakov Chaim Sofer (20<sup>th</sup> century Israel), Kaf HaChayim on Orach Chaim 608**

דוקא בדליכא סכנה אבל בדאיכא סכנה אינו חייב למחות. וגם לא אמרו כן אלא כשאינו צריך להוציא ממון למחות.

This specifically refers to a case when there is no danger (in objecting). If there is a danger in objecting one isn't obligated to. Similarly, this was only sad when one doesn't need to expend money in order to object.

### **For more on Objecting to Unscrupulous Behaviour**

## **27. Rabbi Mordechai Torczyner, The Ethics of the Whistleblowing Accountant**

<https://www.yutorah.org/lectures/lecture.cfm/945152/rabbi-mordechai-torczyner/the-ethics-of-the-whistleblowing-accountant/>