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Summer/Fall • Issue 47

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## *continuing education*

*Bettering our company through various educational opportunities* | by Chip Cooke

I have noticed a change over the last couple of weeks. My normal morning commute has increased...something to do with twenty-five mile an hour school zones. Yellow school buses move through the neighborhood before seven in the morning and after four in the afternoon. If you are up early enough, the last several days have had that unmistakable hint of fall in the air. Yes, summer has officially ended and school is back in session. Children and young adults all over the country are heading back to the classroom to learn history,

mathematics, literature and philosophy, among other skill sets. It is an exciting time to be a student.

I myself have two in elementary school, one in kindergarten, and one in second grade. My wife and I are constantly stressing the importance of taking education seriously. Build a good foundation now, and the rest of your life will be easier and more rewarding. We help with homework; we encourage reading at night before bed – all in the hopes that our boys develop the

necessary framework that will assist them in anything else they do in life. They don't really understand now, but what they will learn is that education never really stops; it just changes forms. We continue to grow throughout the formal education process and into our careers. We are always striving to learn something new.

Virtually every company seeks an ever expanding course of education for their employees and TMA is no different. Innovation in services and

products is driven by trying to find better ways to conduct business. If necessity is the mother of invention, then surely innovation is the offspring of education. Education can come in many different forms depending on the area of expertise. In government, we may find through trial and error that certain programs and services are more valuable to the taxpaying public than others. We would then try to share that information with others to create even more valuable programs across a larger geographic area. Car makers may find

through advancing their knowledge in technology and engineering that certain changes may make vehicles more fuel efficient. Doctors are constantly leveraging research to help further developments in life saving medical procedures.

While TMA may not be working on the 100 mile per gallon vehicle or the cure for the common cold, we are constantly searching for ways to make our clients happy and more efficient. Just recently I attended the TMA Auditor's Retreat at the Meadowview Resort in Kingsport, Tennessee. Over 60 TMA auditors, managers, and sales and marketing staff gathered for continuing education over a three-day session. Presenters gave talks ranging from high-level strategic direction to very specific state level audit strategies. Guest speaker Kirk Boone from the University of North Carolina School of Government gave an engaging talk on valuation techniques in a complex manufacturer – a case that had been settled with TMA's assistance recently. Speakers educated attendees on communication, technology, and other assorted topics. Breakout sessions for smaller groups revolved around specific markets and audit techniques. All of this was done so that when we left Kingsport, we would be better prepared to serve our clients and our fellow employees.

Like other companies, TMA utilizes outside resources for educational opportunities. Several states require that TMA auditors carry certifications similar to those held by government appraisers. Others require that the work performed be overseen by a Certified Public Accountant. In both cases, TMA management strives to empower auditors through advancing education to meet those requirements.

Audit is not the only department within TMA seeking to further individual skill sets. People in technology, HR, and finance have all attended classes to increase their expertise. The philosophy being that those increased skills will then be leveraged in the TMA professional environment adding value to both the company and our clients.

So, what is all of this education really worth? Hopefully it translates into more productivity, smarter decisions, decreased learning curves, and the ability to deliver value faster and more reliably than ever before. Education drives innovation which creates better services, better products, and ultimately better answers to our sectors biggest questions. Education is the lifelong search for improvement through the examination of collective experience and trial and error. It is applied to make companies better, communities more efficient, and entire societies more advanced. It starts with parents, continues through the school systems of both primary education and the university systems and is finally honed over lifetimes of constant reinforcement. Education is one of the cornerstones of TMA and hopefully that shines through on anything and everything that we do. It drives our audits, our products, our delivery systems, and our internal command and control.

Bettering ourselves and our company through the advancement of educational opportunities lies at the heart of our company DNA, and we sincerely hope you share that vision. We'll be busy advancing ours at the IAAO conference this year in Indianapolis and hope to see everyone there. Take care; and if you ever have any questions, please don't hesitate to reach out to us.



# ask the cfo

The man behind the numbers | by Ryan Hunter

Every time I go into Brian Loher's office, I know he is looking at something important on his computer. I can just feel it. He is so focused that I try to give him a minute to finish what he is doing before I even interrupt him. Besides, I wouldn't want to stunt the process of him increasing my pay and losing his train of thought before he can finish.

I would never walk around his desk and peek over his shoulder because who knows what confidential numbers I may see; even though, sometimes it's tempting. I have a ton of respect for Brian and his seasoned expertise as CFO. He also can dispute my monthly expense report so I hope he likes this article and the following questions...

**Tell me about your time in the Coast Guard:** *I spent 16 years in the Coast Guard Reserve. When I was enlisted, my specialty was Port Security but I also enjoyed Search and Rescue. I went through the Direct Commission Program to become an officer when I decided that I wanted to stay beyond my 6 year initial commitment. Eventually one of my assignments was as commanding officer of the reserve component that augmented the SAR stations on the west coast of Florida.*

**What role suited you the best in the Coast Guard?** *Participating in Search and Rescue, both as an enlisted as well as an officer, was important to me because I enjoyed helping people.*

**Where are you from or/ Where were you born?** *Sault Saint Marie, MI; but I only lived there until I was 9 months old. I'd like to go back to visit; I understand that it is very lovely.*

**What is the best part of being a CFO?** *I'm always in the middle of what's going on, and I like to be, "In the know."*

**What brought you to Florida?** *Warm weather! I traveled as part of a military family and most of the locations were in the North, which is why I wanted to go South.*

**Can you dance?** *If I have to.*

**Walk me through your ideal Sunday.** *I enjoy getting up without an alarm clock, going on a four-mile walk, going to church, and spending time with my grandchildren.*

**What is your favorite meal?** *Steak with a sweet potato and salad.*

**What makes you angry?** *Incompetent people make me angry.*

**What is a person's most endearing quality?** *Honesty.*

**Do you believe in life on other planets?** *Yes, we are not alone in the Universe.*

**How would you wrangle a herd of cats?** *I'd open a can of tuna.*

**Who is your favorite band?** *The Beatles.*

**What did you dream of being when you were young?** *A math teacher.*

**What do your grandchildren call you?** *Opa, it means Grandpa in German. I figured that it is easy for them to say when they are young.*

**If you could be on the cover of any magazine, which would you chose and why?** *I would be on the cover of Sports Illustrated for winning the Wells Fargo Golf Tournament.*

**I understand you and your wife travel often; where is your favorite place in the world?** *Florence, Italy because of the great art.*

**Which celebrity would you invite to a dinner party and why?** *Shakira since she is from my wife's hometown of Barranquilla, Colombia. Shakira's mom was also one of my wife's teachers.*

**If you had a choice, would you create world peace or end world hunger?** *End world hunger.*

**What is your philosophy or value that you hold dearest in life?** *Do unto others as you would have them do unto you.*

**How would your children describe you?** *Loving, giving, and supportive.*

**Do you think professional athletes are overpaid?** *Yes, absolutely, especially when compared to other hard workers who do their jobs and get paid much less.*

**What has been your most bizarre life experience?** *I visited Alexandria, Egypt with my wife several years ago and while we were touring a fortress, a number of young Egyptian women would hand their babies to my wife and ask to take a photograph with her. We never knew why.*

**Why is a tennis ball fuzzy?** *The fuzz creates friction between the racquet and the ball allowing for more spin.*

**Who is your favorite artist?** *Michelangelo.*

**Would you rather live one life that lasts 1,000 years or live 10 lives that last 100 years each?** *10 lives that last 100 years each.*

**Would you rather use eye drops made of vinegar or toilet paper made from sandpaper?** *Definitely the eye drops.*

**Describe one experience you've had where you took a huge leap of faith.** *Marriage. I met my wife on a blind date to play tennis she spoke very little English and I spoke no Spanish. Two weeks later, we were engaged and four months after that we were married. That was 37 years ago.*

**If you discovered a new island, what would you name it?** *Solitude.*

**If you could do any job in the world for one day, what would it be?** *I'm not sure how much I could accomplish in one entire day, but I would like to be an astronaut.*



## summer camp

*An account of the annual auditor's retreat in the Tennessee mountains | by Taylor Ennis*

In August, TMA held its annual summer camp in Kingsport, Tennessee. Ok, so maybe it was more of a retreat/ seminar; but at nearly 30 years old, with a full time job, it's probably the closest I'm going to get to summer camp. I'll take it! At least I was lucky enough to get a roommate who didn't snore.

We had more than sixty campers or TMA employees, and everyone joined in for three days of fellowship and education. With six different locations across the country, TMA folks do not often have a chance to meet and mingle, and this was a great time to do so.

Head counselor, Tom Tucker, also known as our Chief Operating Officer, and Dale Baker, Deputy Chief Operating Officer, organized

our daily activities. It was a perfect combination of corporate overview, educational audit breakout sessions, and IT demonstrations mixed in with a few rounds of the game Simon Says. With various departments of TMA represented from HR to Finance and even a few Tennessee clients, it was a diverse group and made for an entertaining three-day adventure. Chip Cooke, Camp Director and CEO, praised campers (auditors and managers) for their hard work this year and gave a brief overview of where TMA is heading as a whole. Chip highlighted TMA's new markets and the service lines we would continue to focus on.

Mr. Cooke, Founder, expressed his gratitude for everyone's effort over

the past 35 years. "Without TMA's staff, we wouldn't be who and where we are today." He discussed how much we've grown over the past three decades, through our services and office locations. He is excited about where we're heading and the potential we have as individuals and as a whole. Then we all held hands and sang Kumbaya. Just kidding!

We then heard from Mr. Tom Tucker, who gave a detailed picture of where our audit markets are progressing and where we can improve. He encouraged us to, "Learn from one another, with the veterans teaching those who have just come onboard." Tom also advised us (auditors) to, "Learn about jurisdictions other than the ones we currently work in, thus increasing education, value to

the company and the ability to move about more freely from one project to another."

It was then time for our daily entertainment. Byron Ellis, Senior TMA Auditor, performed an impromptu skit using some of our own staff to explain the equity side of Property Tax Appraisal. It was hilarious. If you don't already know Byron, I hope you will have the pleasure of meeting and working with him. He is as funny and entertaining as he is smart and experienced. Byron explained the breadth of what assessing officials are responsible for and defined the importance of seeing the bigger picture while conducting an audit. Byron also emphasized continuous education. He gave examples of courses auditors can take and recommended certifications that would boost experience and expertise.

Amber Short, Special Projects Division Manager, gave a brief overview of our ongoing projects including: Homestead Exemption Projects (Principal Residence Exemptions in Michigan, Legal Residence Exemptions for Counties in South Carolina), our work with the Mecklenburg Office of the Tax Collector, and more. Amber's presentation was a perfect example of keeping everyone in the loop. If you reside in Michigan, you may not know what your coworkers in North Carolina are working on, and Amber summed it up in a concise and educational manner. After lunch and our mandatory write letters (emails) home to your family so they know you're still alive time, we broke into smaller groups. Auditors had an assortment of exciting topics to discuss including: schedule reconciling,

letter writing for locations, review of Freeport exemptions, and auditor responsibilities. During this time, the sales and marketing division met to review forecast numbers and highlight targeted markets for the remainder of the year into 2016.

Don't worry, even though there was work involved, we still had a blast. Michelle Pierce, Regional Manager, put together a scavenger hunt for everyone. We had to gather items throughout the hotel, make up songs with our group, and take pictures with strangers. The winners gratefully gathered their cash prize, and the evening continued with more fun: corn hole and volleyball games in the gym.

Our last morning together included a guest speaker, Mr. Kirk Boone. As a previous employee at TMA, Kirk was the North Carolina sales and consulting lead, now he teaches at the UNC School of Government. Kirk spoke about his experiences over the years combating obsolescence. He discussed the importance of a working relationship with County officials during an appeal. Asking the right questions, reviewing the correct information, and having a great team are all equally important throughout the entire audit process- from contract signing to initial letters to the final appeal.

Kirk also spoke about relying on the truth. When conducting work, audit or otherwise, perform at your best and be honest.

Integrity, education and coworkers supported Kirk throughout his first experience as a witness for a high-profile case. It was stressful and trying but his story emphasized how important honesty, accuracy and thorough audit work is and how it can affect entire counties.

This entire camp/retreat/seminar experience was an awesome reminder that we work at an outstanding company. We also work for a positive cause, in supporting fairness and equity. It is a pleasure to be a part of such a talented group of individuals, and I know we all look forward to providing unsurpassed service to our clients. A big thank you to all who were involved in putting together this retreat and we look forward to a successful conclusion of 2015.

Cue the Sarah McLachlan classic, "I will remember you" as we load up and head back to our respective offices. See you next summer, campers!





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