

# audit report

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## *certainty*

### *When Adaptation Becomes the New Normal* | by Chip Cooke

When I sat down to write to you, I promised myself that I wouldn't fall into the seemingly new narratives – a new normal (sad as it is), life as we once knew it – all of the negative emotions that have come with the pandemic of 2020. Instead, I wanted to focus on silver linings and all of the joy and grace I have witnessed from March 2020 until now.

Obviously, no one could have imagined what this year would bring as we cleaned up from the 2020 New Year's celebration just over nine months ago. In early March, the TMA extended family started to recognize the hard truth that life was changing due to the global pandemic. As I look back on my calendar, I was still making trips to Indiana, Washington D.C., and Maryland. We were connecting with clients across the country and revising forecasts and manpower estimates to

ensure 2020 would be the best year ever for our employees and clients. Life was certain, and schedules were secure – our day-to-day seemed normal.

In early February, all of that certainty changed. Whispers of a new virus began to capture national attention. By March, air travel was restricted and President Trump began issuing orders for a national state of emergency. In the third week of March, North Carolina closed its schools, churches, restaurants, and public spaces, sending everyone home to live under a state of quarantine. Every other state was doing the same. Life had suddenly and abruptly changed for the worse.

It was about that time that our local church began a morning online prayer service - at the time I had never heard of Zoom. We began to connect again on a

daily basis and resolved that we could get through this together. Easter services for my family were celebrated in the local cul-de-sac with a small group of socially distanced friends. Parents had become school teachers, coworkers joined online calls together via their kitchen tables and we slowly but surely did our best to return to normal business practices. TMA applied for relief under the CARES Act, and we were blessed to keep all of our employees on staff during one of the most difficult parts of our history. Throughout the summer, we slowly started to see light at the end of the tunnel.

Are we there yet? No, but at this point I would say that the ship is secure and we are able to perform at the highest level possible given the circumstances. My children went back to school this month, although on a staggered basis.

Our churches are still closed, but online attendance is at an all-time high. Gyms are slowly reopening, but I see more friends than ever walking the streets of the neighborhood on a daily basis. TMA is open for business and we have continued to come into the office every day since the Phase One restrictions were lifted – life is getting back to normal.

At least every other day I am asked by a colleague, supplier, client or friend – how are things going with you? How is business? I always try to break that answer down into the various parts of my life. Business is going well – we have exceptional clients who have not missed a beat since this pandemic started. Our government clients and friends may be working from home, but they are working hard and working well. Almost all of TMA's clients have not only stayed the course, but have accelerated their

efforts to support their day-to-day support of the taxpayers within their jurisdictions. I have nothing but the utmost respect for each and every one of our clients across the United States and what they have been able to accomplish during the most unpredictable year of my life.

As for my family, we have been blessed to fall into a predictable pattern. My son told me the other day, "Dad, I like the chance to spend more time with you and Mom, but I miss my friends and I don't like the mask. Will this be over soon?" Small moments like those, when you can assure a loved one that hope still abounds, is what keeps us going (and yes, it will be over soon). I have seen countless examples of that grace over the past six months. Our local church has had record levels of COVID-19 dedicated dollars flowing into relief

efforts. Friends are checking in with one another and families are having Zoom birthday parties. Human beings are resilient creatures and adaptation has become the new normal for us. Is this difficult – of course it is. Will we get through it? – yes we will.

I hate that I haven't been able to see everyone over the past year. I miss all of the conferences, the social time, and the chance to exchange ideas and build new relationships. I promise that when things calm down we'll be right back to where we were in 2019 and trading stories about what we did during the global pandemic. Until then, stay safe. Know that you and yours are in our prayers and we will continue to do everything we can to make life as normal as possible.

For those who just can't wait for the face to face, I'm just a Zoom call away!



# ask kamlesh

Kamlesh Patel, Chief Information Security Officer/Director of Data & Technology | by Ryan Hunter

**Tell me about your job. What are the core components?** I maintain the database for various projects. I also support the infrastructure and security of the network for all of our six offices nationwide.

**What is the most interesting part of your job?** If you talk about data and infrastructure, most individuals find that boring and/or complex. To me, I find the simplicity in it, and being able to relay that to the client is such an interesting process.

**Do you remember your first day at TMA?** I do slightly, but not really (laughing). It was a long time ago, but I do remember it felt like I was with family instead of with new coworkers.

**How many years have you been at TMA?** I have been working here for 13 years and probably changed offices over a dozen times.

**What is the most noteworthy development you have ever worked on?** I would say that initially implementing KNIME, an open-source data analytics tool revolutionizing the way governments work with data, was the most thought-provoking tool to master. It has the unique ability to consolidate information from various sources, create routines for matching, and analyzing data, which is right up my alley.

**If you had no internet for a week, then what would you do?** Honestly, it would probably be a good thing. I would go to the mountains with the family and enjoy nature and everything peaceful about the world.

**Favorite activity to do during your downtime?** I love to play golf and tennis with my daughter. We are both very competitive with each other and it can get very interesting at times.

**Where is your favorite place?** Hawaii is by far my favorite place. The weather is so nice and I love relaxing on the beach. It's the only place that you can wear a t-shirt with pants or a sweatshirt with shorts at any given time and be comfortable.

**Where are you from?** Originally, I am from India and moved to the United States in 2000.

**How many places have you lived?** I have lived in three places. When I was a kid I lived in Mumbai, India where it was the friendliest place to be and the city that never sleeps. I moved to the United States and lived in New Jersey for a while and then moved to North Carolina where I call home.

**What is your favorite activity to do in Charlotte?** I love going to watch the Carolina Panthers play, especially when they are winning. I was never really a fan of football until I moved to Charlotte.

**How are you most likely to spend your weekends?** After I drink my green tea, I don't do anything without the family. Nothing special really, just keeping up with yard work or running errands. I have been known to play Indian music so loud that all the neighbors can hear!

**Are you an introvert or an extrovert?** I would like to think of myself as an extrovert. I have a lot to smile and be happy about. I want to make sure that the people around me feel welcomed and are joyful also.

**What is your favorite meal?** I could eat paneer tikka masala with naan bread every single day of my life.

**Who inspires you?** My wife inspires me to be a better person and it helps guide me every day to be a good husband and wholesome father.

**What was your least favorite class in college?** Biology was the worst!

**Do you have a talent that no one knows about?** I can drive non-stop for any amount of time. I think I am the best driver in the state of North Carolina.

**What do you do on your commute to work?** I love to be informed, so I tend to listen to NPR and get caught up on all the latest news.

**What is your favorite holiday?** We live in Christmas Town "McAdenville," and I love to see all of the beautiful lights around Christmas time.

**Who knows you best and why?** Since I grew up in a small village it was more beneficial for my education to move to the big city. I ended up living with my aunt and uncle. They would know me best because they basically raised me from childhood into adulthood.

**What is something you spend a lot of money on?** As a dad of a daughter, you know where all of my money goes (laughing).

**What was the best day of your life?** When I became the father to my beautiful daughter, Priya. My wife and I were so excited to start a family.

**Are you an early bird or a night owl?** I am a night owl for sure. I love to stay up with my daughter and watch TV and talk about the challenges of the day.

**What was your worst travel experience?** We went to Hilton Head for a five day vacation. Got there, took everything upstairs in the hotel, went to the beach, went to dinner, came back, only to realize we forgot to bring all of our clothes, which were in a suitcase at our home now four hours away. You can only imagine.



# cloud computing

*Experimental, Innovative, and Unique Solutions* | by Dr. Mark Cooke, Ph.D.

Cloud computing. Or, in the cloud. Or, perhaps, moving to the cloud. We are all familiar with these words and phrases, but what does this all mean today? A lot has changed in the cloud, and continues to evolve rapidly. But, in a nutshell what the cloud means to you and I is access to a level of resources that not only couldn't be achieved by governments or the vast majority of companies, but,

frankly, is unique to the few entities created by the computing and internet industries that took them from start-ups to global behemoths in just twenty-five years or so. The big three are Amazon Web Services (AWS), the Google Cloud Platform (GCP), and Microsoft's Azure. So, what does it look like in the cloud today? Massive computing resources

for running servers, databases, and networks. Integrated data analytics, warehousing, and machine learning. Data storage that allows for almost zero (mathematically) chance of data loss. Scalability allowing servers to grow in response to their use, and replace themselves when they fail. And, a global network footprint, meaning that those servers and data can be horizontally

distributed around the entire planet. That sounds amazing, and it is, but what does it mean for us, the mere mortals just trying to get our responsibilities checked off each day? I can tell you part of our personal story. We have been moving our resources to the cloud for the last seven or eight years. The punch line is that it has been a huge success. We are able to

make resources nearly 100% available to our clients and employees (no outages, available everywhere). We have zero data loss, and our security is the best it could possibly be, using industry standards that are just not available to entities that try to build resources on their own.

For example, our TaxScribe product suite - including BizLink for taxpayers to file forms, and BizWorks for our clients to process them - is in the cloud. The benefits mean that we can scale when taxpayer traffic gets heavy, ensuring that everyone can connect and that resources stay fast. The data is secured in the cloud for both resilience, making sure it is available to taxpayers and clients alike, and redundancy to ensure that it is never lost. Our resources are also encrypted at rest, in transit inside the network, and in transit on the public internet thanks to security standards included by default.

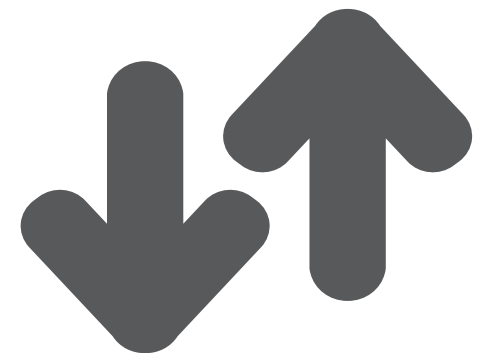
We also build all of our internal software for managing our audit practice. This too has been moved to the cloud and we reap the same benefits we do for products like TaxScribe. However, the cloud also has allowed us to be more experimental and provide innovative solutions built on unique cloud-based opportunities. This year, for example, we released a way for our clients' taxpayers to upload audit related files. This uses a unique blend of cloud resources, but essentially allows for us to integrate these uploads directly into our control software and notify the relevant parties when files have been received. It is all secured with a unique approach to authentication, the files are instantly encrypted, and we made use of cloud-based storage to ensure that files are never lost.

You may also be aware that a lot of our services are heavily driven by analytics and machine learning. Our homestead exemption program, for example,

relies on a lot of algorithmic digging to uncover potential leads. The use of machine learning and analytics is one of those exciting new frontiers that cloud computing has accelerated. Knowledge discovery, as it is sometimes called, is the process to use existing data resources to learn new things. With cloud resources, and the sheer power of those analytics resources, we have taken processes that used to require run times in the days down to seconds.

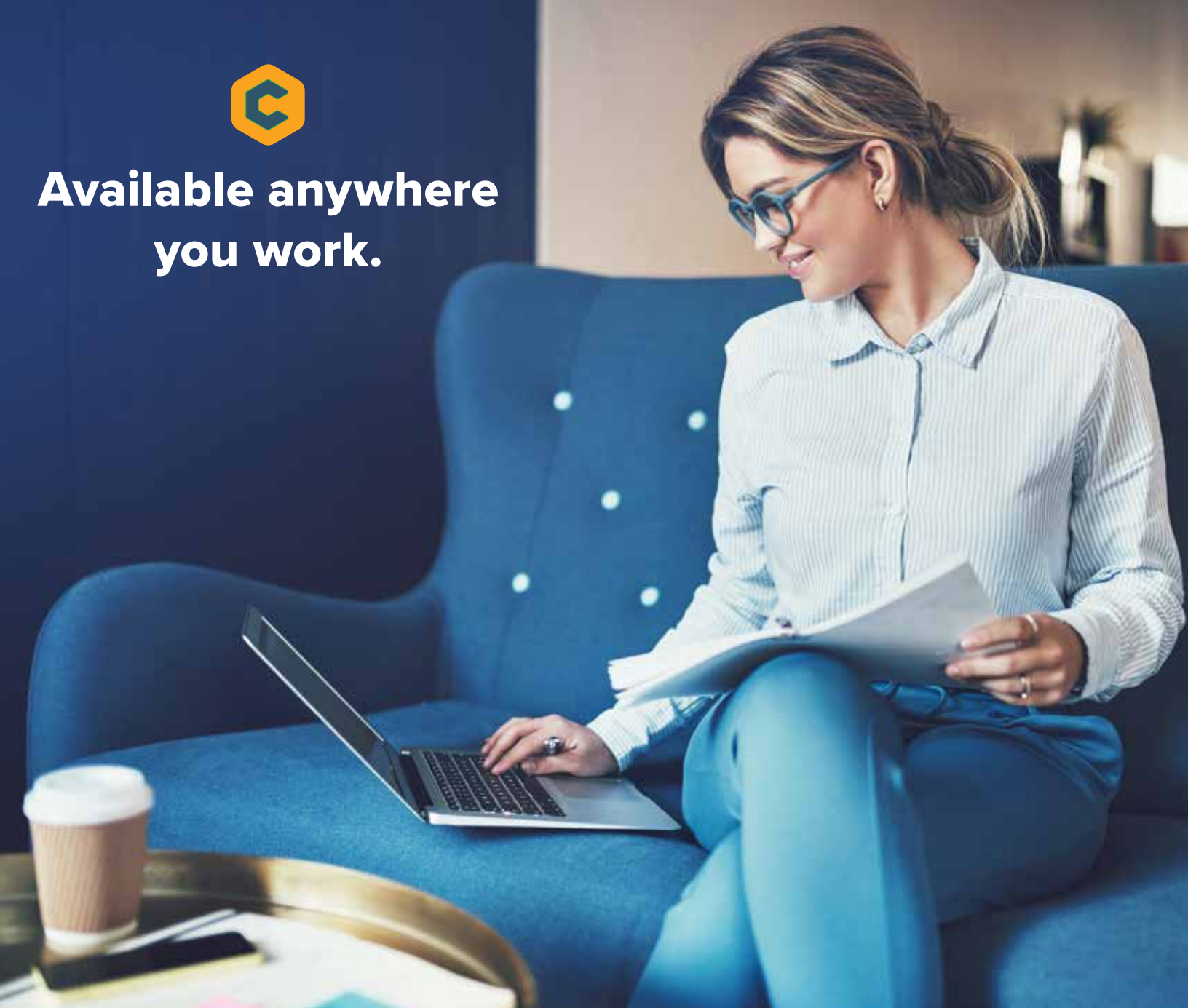
In explaining some of this, I am going to assume that you can see why I am so excited. It's not just about doing things faster, though. It's about doing things that we have wanted to for years, but have never been able to achieve. For most organizations, even very large ones, the ability to put together the technology to accomplish some of these visions was just too high of a barrier. Now with the advent and expertise in the cloud offerings, we can achieve those goals for pennies.

In my next article, I will reveal more details about what we specifically have going on in the cloud. At the moment we are working out some partnership details, and I hope this new venture will bring a lot of value to our clients. We have, for some time now, built custom software and analytics solutions, commercial off the shelf software, and data analytics solutions. However, in the next year or so we will see our tool kit be positioned to do this on a whole other level.





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