Chair’s Corner
Jan Yamane (Hawaii)

Aloha kakou (greetings to all)! My year as Chair ended last week at the NCSL 2009 Legislative Summit in Philadelphia, Pennsylvania, so this will be my final Chair’s Corner. In recap, it has been an eventful year for NLPES and our states. Shortly after I became Chair, the U.S. economy dipped dramatically, dragging with it the world economy. Our states battled unprecedented budget crises and faced an uphill climb against economic indicators that dropped lower and lower with each passing month.

Even as we enjoyed Wisconsin’s hospitality during our 2008 Fall Training Conference, plans for our upcoming 2009 Fall Training Conference in Hawaii were jeopardized by cutbacks in state travel and training budgets. Ultimately, the NLPES Executive Committee had no choice but to cancel the 2009 Fall Training Conference, a decision that was echoed by other NCSL staff sections. Thus, for the first time in years, professional development conferences were trimmed from staff section plans.

But, with every challenge comes an opportunity. E-learning moneys were made available from the NCSL Foundation and we hope to use these moneys to bring relevant and timely training to you in your home states. As a frontrunner of e-learning opportunities and a provider of webinars, podcasts, and other multimedia training, NLPES is perfectly positioned to reach more members than ever before. This fall, NLPES plans to bring training to you from the Pacific Emerging Issues Conference (PEIC), hosted by the Association of Government Accountants (AGA) Hawaii Chapter. State Auditor Marion Higa and her office are working closely with the AGA Hawaii Chapter to plan training on topics relevant to all of our offices. More information on these training opportunities will be forthcoming.

And so what about next year’s fall training conference? Even with budget constraints, we have heard from you—the membership—that two years without a fall training conference would be too long. Taking this lead, the NLPES Executive Committee is going forward with planning for its 2010 Fall Training Conference in Baton Rouge, Louisiana. The Louisiana delegation is ready to host the NLPES membership at the Hilton Baton Rouge Capitol Center and we hope to partner with other NCSL staff sections to make this event a reality. Whether this conference will come to fruition, however, depends on your anticipated attendance. Auditors, directors, and managers—those of you who have authority to request or approve travel and training—please send us an email by August 31, 2009, to bob.boerner@ncsl.org indicating how many staff you hope to send to Baton Rouge in 2010. These preliminary numbers are vital for planning. Your kokua (help, assistance) is greatly appreciated!

Finally, it has been my honor and privilege to have served as your Chair this past year and I want to personally thank you for your trust in my leadership. For those of you who supported my candidacy for an at-large seat in the NCSL Executive Committee, I am happy to report that I was appointed to that committee. I am humbled by your support—know that I intend to continue to work on behalf of NLPES this coming year. Mahalo (thank you) again for making my year as Chair so richly rewarding.
Building a Good Auditor-Auditee Relationship

Greg Fugate (Colorado Office of the State Auditor)

We all know that an audit’s success rests on the quality of the audit work. However, have you considered that an audit’s success also rests on how well the auditor-auditee relationship is managed? When I began my career as a staff auditor, I didn’t appreciate that I also needed to be an advisor, psychologist, and educator. Let me explore this more in depth.

It’s hard to begin a good working relationship when one of the parties is essentially an unwilling participant. We’ve all seen the overwhelmed look in agency staff’s eyes when they learn their program will be audited. Their anxiety is often palpable. As far as they’re concerned, you are the one who put them into this state. To some extent they’re correct, which means you must accept some responsibility for helping agency staff through the audit. This requires more than good audit skills.

- **Be an advisor.** Advise and assist agency staff with managing the additional demands of the audit. Prioritize your document requests and establish reasonable deadlines. You can be flexible without compromising your needs. Staff will be more responsive to your requests knowing that you understand their time is valuable and are working to minimize the audit’s impact on their daily activities.

- **Be a psychologist.** Calm agency staff’s fears about being audited and dissuade their thinking that the goal of the audit is to get them fired. Provide agency staff an opportunity to get to know you. Hold face-to-face meetings instead of always auditing via e-mail. Staff will be more willing to provide the information you seek if they are at ease.

- **Be an educator.** Help agency staff understand what performance auditing is and how what you do can help them. Staff will be more likely to hear your message and act on your recommendations if they understand and invest in the audit process.

In addition to filling these different roles, there are mechanisms that audit teams can use to help agency staff through the audit. For example:

- **Establish an audit liaison.** Ask the audited agency to identify a liaison to serve as a point of contact for communication about the audit. Since the liaison is familiar with the agency’s processes, he or she can assist you with coordinating certain aspects of the audit process.

- **Hold update meetings.** Communicate routinely with your audit liaison or other agency management about the audit. Provide updates on the audit calendar, the status of requested documentation, and forthcoming requests. Both sides should use these meetings to address logistical issues requiring attention or escalation.

- **Establish a document request tracking mechanism.** Agency managers often try to control the flow of information to the audit team because they want to know what documentation you’re requesting and whether staff provide the requested documentation in a timely manner. I address this on my audits by using a tracking spreadsheet to manage our document requests and keep agency management “in the know.” Each request, no matter how large or small, is assigned an item number. For each item number, the spreadsheet lists a description of the requested information, the request date and whom the request was made to, the audit team contact, the due date, the received date and who provided the request, and any additional notes. The audit team provides a copy of the current tracking spreadsheet to the audit liaison weekly.

Regardless of the tricks and tools you use, it’s important to recognize that building and maintaining a good auditor-auditee relationship is hard work. All members of the audit team—from the manager down to the staff auditor—must commit to this relationship. It is critical to your success.

**Congratulations to Jan Yamane**

During the 2009 Legislative Summit recently held in Philadelphia, Pennsylvania, Jan Yamane, immediate past chair of the NLPES Executive Committee, was elected as a legislative staff member of the NCSL Executive Committee.
Responsibilities:
The Performance Audit Operations Division (PAO), established in 1971, is responsible for conducting performance audits and special examinations of state programs. The programs and activities to be reviewed may be selected by the State Auditor or may be requested by individual legislators, the Governor, Legislative Committees, or agency management. The audits may encompass any program or activity that receives state funding.

Getting to Know Us Better:
Universities our auditors hail from - Georgia Bulldogs, Georgia Tech Yellow Jackets, Georgia State Panthers, South Carolina Gamecocks, Denver Pioneers, Virginia State Trojans, Valdosta State Blazers, Mississippi State Bulldogs, Appalachian State Mountaineers, West Florida Argos, Florida State Seminoles, Furman Paladins, Wake Forest Demon Deacons, Penn State Nittany Lions, Alabama Crimson Tide, West Georgia Wolves

Odd office personal hobbies:
• Muay Thai Boxer
• MUFON Investigator (in training)
• Audit manager who trains with T-Pain's fitness trainer
• Snowboarder

Atlanta traffic nightmares:
• Longest daily office commute one way: 90 minutes
• Longest period stuck in stopped highway traffic: 6 hours on I-75

Best thing about Atlanta/our office:
• Noon Braves games (Turner Field is within walking distance)
• Shootin’ the Hooch on a hot summer day (floating down the Chattahoochee River)

Most loathed words in our office:
• “Evidence-based practice”
• “Let’s do a survey”

Common auditee response:
• “We just know, okay.”

Most uncomfortable out-of-office contact with an auditee:
• At the gym. In the locker room. While shaving your legs.

Oddest Question from a Legislator:
• After completing a presentation to a legislative committee on our evaluation of the state's HIV Prevention Efforts, a legislator asked the auditor presenting if she had opted for an HIV test before getting married.

Weirdest Moment during an Audit:
• Upon meeting the auditor for the first time, the Director of a program being reviewed for an audit looked the auditor up and down and said, “Huh...I thought you’d be older. And chunkier.”
• During an observation of a management staff meeting at an auditee's office, a staff auditor found the managers seated on either side of her grabbing her hands in anticipation of their weekly prayer.
• A staff auditor who interviewed the Executive Director of a state program during alternative transportation week found the Director dressed for the interview in revealing spandex cycling shorts and shirt. He had apparently biked to work.

Worst thing about Georgia:
• Blue Laws (no Sunday alcohol sales)
• 159 counties (only Texas has more)
• Tennessee (we need that water dang it!)

Interesting legislation from the state's last session:
• A bill to allow individuals who are duly authorized by the state, county or municipality to trap beaver upon the right of way of any public road.
• A bill to allow any sized light which is carried on the person, affixed to a helmet or a hat worn as a belt system (a hat with a “belt system”?), to be used in the hunting of raccoons, opossums, foxes or bobcats. Both passed with a large majority, both sponsored by the same legislator (as if you had to be told).
• A Senate resolution endorsing nullification of the U.S. Constitution if federal actions “diminish the liberty of … the states and their citizens.” It passed 43-1. Some senators later said they voted for it without reading it.

Unofficial Office Motto:
“When the going gets weird, the weird turn pro.” - Hunter S. Thompson
Lessons Learned From Three Experts in the Field of Legislative Program Evaluation and Auditing

Editor’s Note: Whether you are a novice or a veteran of legislative program evaluation and auditing, there are always new lessons to be learned. The following is an interview with three experts—Dr. Max Arinder (Executive Director of the Mississippi Joint Legislative PEER Committee), Janice Mueller (Wisconsin State Auditor), and John Turcotte (Director, North Carolina Program Evaluation Division)—who share their insights and lessons learned regarding our chosen profession.

How many years have you worked in legislative program evaluation or auditing?

Max: In November of 2009, I will have been involved in legislative program evaluation for twenty-eight years, all with the Mississippi Joint Legislative Committee on Performance Evaluation and Expenditure Review. Responsibility for this fact falls directly on the shoulders of John Turcotte, who lured me to this life with promises of fame and fortune.

Jan: I have worked in state service since fall 1976. I began my career in our state’s nonpartisan budget office, the Legislative Fiscal Bureau, and worked there for almost five years. In 1981, I began work at the Legislative Audit Bureau. Except for a four-year stint in the Executive Branch, I have worked at the Audit Bureau since then. I was appointed Wisconsin’s first female State Auditor by the legislative leadership in March 1998.


How has the legislative program evaluation and auditing profession changed over the years? What has been the most significant development in the profession during your experience?

Max: This is a tough one. In my mind, while there have been changes in the legislative program evaluation profession in the last twenty-eight years, most have been evolutionary, rather than revolutionary, in nature. In the early years, program evaluation struggled to find its roots, drawing from a number of professions to define its knowledge base and its methods. The resulting mindset has given the profession not only a willingness to keep pace with the changing demands of state legislatures and the legislative process, but also the broad-scope toolbox needed to do so. Perhaps as a complementary point, legislative program evaluation has been quick to grasp the implications of technological change and has benefitted greatly from the technological revolution. It has found ways to adapt technological change into its research strategies and has readily employed data collection and analysis tools to not only speed up, but to enhance the decision-making process.

However, if pinned to one point, I would have to say that the most significant development in the profession relates not to change in the profession itself, but to external attitudes regarding the profession. Program evaluation has reached its current prominent status due to its general recognition and acceptance as an important component of legislative decision-making. No longer viewed as an interesting academic exercise, principles of sound program evaluation now find their way into a wide range of legislative decisions and carry significant weight in decision-making processes. That, to me, is the most significant development I have witnessed in my twenty-eight years of service. My cautionary note is that this is not a static condition; we must continually refine our skills and products, adding value in an ever-changing policy-making environment if program evaluation is to continue to be given this critical advisory role.

Jan: Of the many changes that have occurred in the workplace since fall 1976, technology changes are at the forefront. When I began my work in the 1970s, we did not even have programmable calculators. My various Fiscal Bureau worksheets were all done manually. New software packages allow us to quickly and thoroughly analyze data, map locations, and create reports with professional design and clear graphics. Technology changes have had a tremendous effect on our daily work.

John: In 1973, only a handful of legislatures had staff units dedicated to performance auditing and even fewer had staff units established to do program evaluation and policy analysis. Most performance audit and program evaluation units were still in exploratory phases. We were choosing a mission among several options, including compliance audits, performance audits, management reviews, investigations, information research, or more formal program evaluations. Most of us decided to do all of the above in varying degrees and phased out activities that our legislatures preferred that we not do. NLPES began in 1974 as a unit of the Governmental Research Association and then joined NCSL as a staff section in 1975. The Eagleton Institute of Politics at Rutgers operated our first report.
clearinghouse courtesy of Alan Rosenthal and Ralph Craft.

The most significant development is the profound improvement in telecommunications, computer power and portability. In 1973, there were no desktop computers and no one imagined cell phones, the Internet or Wi-Fi. We did library research, took notes on index cards, used US mail, sought help from clearinghouses, telephoned counterparts for similar reports, did some surveys, and spent countless hours examining individual records from musty-smelling file cabinets. What we are able to accomplish today in a few weeks when scoping projects would have taken more than a year.

Computerized information was available in larger agencies, but unless we could trust agency staff to write batch programs for analysis, we had agencies do data dumps, then lugged five-pound printouts back to our office so we could selectively pencil in numbers we needed on spreadsheet paper and do our calculations on electronic calculators documented by paper tape. We wrote a report draft by hand on legal pads and waited days for a word processor to type the first draft. At best, we could do only two more versions unless we had, and never did have, more time. Graphics had to be drawn by an artist or graphics specialist with drafting tools. We did briefings using transparencies placed individually on overhead projectors. Technology advances have freed up time for thinking. However, I never imagined that there could be information overload. The first time I heard “like drinking from a fire hose” was about 1995.

**Throughout your career, what has been the most (or one of the most) challenging evaluation or audit that you have worked on and what was the most important lesson that you learned from completing the project?**

**Max:** To answer this question, I'm going to employ a little trick I learned from the ladies and gentlemen who serve under the Capitol dome. See if you can spot it. The PEER Committee is currently sitting on a portfolio of five hundred and twelve formal reports and a couple of thousand legislative assistance memoranda. While I was not around for some of those, I have touched, on some level, most of them. Therefore narrowing the field to select “the most” or “one of the most” challenging would be no more than a feat of easily challenged judgment. Each project presents its own unique problems and requires its own carefully crafted analytic methods to produce a final product that is clearly objective and reliable. I would contend that all evaluation projects are challenging. There are no easy ones. Upon reflection, one could contend that the real value of any program evaluation ultimately stems from its ability to quickly convey, both to the cold, novice reader and to the interested expert alike, its transparent, near absolute objectivity. That requirement alone makes any evaluation you might choose to name a challenging one.

What is my point? There are no shortcuts to nirvana. Problems, large or small, must be clearly defined; work steps must be articulated; data must be rigorously collected; analytic methods must be technically sound, carefully implemented, and competently interpreted; comprehensive findings and conclusions must be well grounded and understandable; and reporting must be tough, but balanced. The list goes on. Therefore, my most important lesson learned is that I must never forget that program evaluation is, under all circumstances, a process of disciplined inquiry. Trouble occurs when you fail in that discipline. Know your problem. Understand the expected result. Carefully lay out and follow a clear logic and a self-correcting plan for getting there. To do less invites all manner of headaches and trouble. In all honesty, you will quite likely encounter headaches and trouble regardless, but they’re a whole lot easier to manage your way through if you’ve touched the proper bases along the way.

**Jan:** Without a doubt, our most challenging audits have involved collegiate and major league sports. While I acknowledge we have an enhanced reputation because of these audits of the Green Bay Packers, Milwaukee Brewers, and the University of Wisconsin-Madison Athletic Department, these high-profile audits were extremely difficult. They were all completed in a short time frame, required extraordinary flexibility, and resulted in a firestorm of controversy upon release. Sports audits involve incredible media attention. The release of the Packers audit required a legislative briefing in a full Assembly Chamber, the only time we have done so in that venue. These high-pressure situations take a toll, physically and mentally. The upsides are the benefits of a successful release. There is always a strong sense of satisfaction and confidence when the facts are on our side. From these audits, I learned to embrace the moment, enjoy the excitement, take pride in the work, and to wait for the respect one (eventually) earns from a job well done.

**John:** In 1994, PEER did an evaluation of Mississippi university support and athletic foundations, which taught me several lessons.

1. If $A=\text{percentage probability of abuse of unrestricted donations to a university 80 miles southeast of Memphis in 1989}$ and $B=1/10$, then $A=100B^2/10,000$.

2. A university president can successfully request a $15,000 foundation check payable to the president himself, write the signature of a foundation officer on
the check, take the money without higher prior approval, get away with it, and try to ruin the reputations of the auditors who questioned the transaction.


**What is one piece of advice that you would offer to legislative evaluators or auditors to help prepare them for future challenges faced by state legislatures?**

**Max:** My one piece of advice is actually several “stream of consciousness” ideas that have served me well through the years. Take full ownership of your role in the process. You are an independent expert, hired as a problem solver. Therefore, you are obligated to fully understand the problem you’ve been given to solve. To do so you must stay curious. You must be skeptical, but never cynical. You must listen to understand, not to refute. Since you owe your client technical competency and near-Solomonic wisdom, you should be generously rewarded and widely celebrated. Don’t hold your breath. There is no room for ego or needy, self-serving behavior in the program evaluation field. Embrace that reality. Respect power, but never be intimidated by it. Respect the people you evaluate. Offer your best on every assignment. Understand, but do not solely act upon, your personal feelings when faced with a critical evaluation issue requiring careful judgment. Work quickly, but accurately, on all that you do. You’re more often valued for the light you can bring than for the heat you can generate. If the circumstances so dictate, never hesitate to bring the heat. Never lose your sense of humor. Without it you’ll take yourself far too seriously and miss some of your most important practical observations. If you’ll cock your head and squint one eye, you should be able to read this as one piece of advice from a twenty-eight-year veteran of the program evaluation trenches.

**Jan:** The challenges we are facing today are enormous. Just yesterday, I wrote a memo to our staff detailing the procedures to follow in implementing an eight-day required furlough. This is something I had not contemplated when I began my career. Financial challenges in homes and at work, an increasingly distant and divisive legislature, heightened cynicism, and burnout are all real challenges. However, our work continues to make a difference. Never have the words accountability, fiscal stewardship, and oversight resonated as strongly with the citizenry. I would add that a bonus of working in our profession is the satisfaction we feel when our product is released and we celebrate as a team. There is a true esprit de corps that happens when working on challenging audits and evaluations. I often say that no single person, no matter how gifted, can complete a job like ours alone. When I leave this position, I may quickly forget many specific audits, evaluations, findings, recommendations, and follow-through steps. However, I know I will remember the camaraderie with my colleagues, many of whom have become friends. When my predecessor retired, I wrote a tribute piece to him quoting from Stephen Ambrose’s book *Undaunted Courage*. I suggested that he was one who ”shared the work” and ”never ordered his men to do what he would not do.” Like Meriwether Lewis, we get to share the work in our profession, to great professional and personal satisfaction.

**John:** We cannot keep relying solely on single-subject reports. We need to be more comprehensive in reporting on all state programs so that the legislature and public can identify programs that are performing and those that are not. We need to create user-friendly dashboards and interactive web sites so that it is possible for legislators to identify and then invest in programs that are producing and disinvest in those that are not. This will require greater use of metaevaluation and optimization techniques such as linear programming.

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**Kansas Efficiency Audits**

*Rick Riggs (Kansas Legislative Division of Post Audit)*

When times are tough, and government tax revenues are down, legislators and other state officials become even more interested in improving government efficiency, and reducing wasteful spending whenever possible. In Kansas, that increased interest in efficiency has affected the work of the Legislative Division of Post Audit.

During the 2008 legislative session, lawmakers significantly changed the Kansas Operations Accountability Law (K-GOAL). The K-GOAL law has been around for a number of years, but in 2008 legislators expanded its reach to allow any State agency or program to be audited under the law, as directed by the Legislative Post Audit Committee (the committee that oversees our work), and to provide a greater emphasis on efficiency issues. This bill essentially mirrored the plan endorsed earlier by the Committee to focus up to half the Division’s regular performance audit work on efficiency and cost-savings topics. The Committee is required to direct the Post Auditor to conduct at least four K-GOAL audits each year. Each K-GOAL audit must include a determination of certain factors, including the following:
• whether the agency or program is still needed
• whether another federal, state, local, or private agency exists that could effectively perform the functions of the agency or program
• whether the agency or program can be operated more efficiently and still fulfill its intended purpose

The law helps ensure that the audit results get considered by requiring certain legislative committees to review and evaluate the operations of any State agency or program audited under K-GOAL.

Here is a sampling of results from some of these audits:

• Our audit of financial regulatory agencies found that Kansas is one of only five states with three or more separate agencies that oversee financial entities and institutions. By consolidating Kansas’ Department of Credit Unions, Office of the Bank Commissioner, and Office of the Securities Commissioner, considerable savings could be realized: total estimated cost savings of $2.8 million over five years are conservative. Savings could be significantly higher after a detailed review and restructuring of examination schedules.

• Our audit of Kansas’s agriculture agencies found that Kansas is one of six states that doesn’t place any of its animal health oversight or conservation grant functions within its Department of Agriculture. Kansas could save about $710,000 a year by merging the two agencies that handle those functions into the Department of Agriculture.

• We found that the Kansas Department of Commerce had more staff in management positions than any of our five comparison agencies. Overall, we estimated that $61,000 to $99,000 could be saved annually by bringing the Department’s proportion of management more in line with other agencies.

• To help identify programs that had the lowest priority in relation to their agencies’ core missions and objectives, staff asked officials representing 47 State entities to prioritize the programs and subprograms they administer into “buy first,” “buy next,” “buy last,” and “don’t buy” categories. This approach was intended to provide a different look at reducing State spending – through potential elimination of programs, rather than more traditional expenditure reductions such as across-the-board staff cuts. Agencies placed programs and subprograms accounting for about $500 million in State spending into the “buy last” category. Agencies also pointed out about $23 million in State spending for items they wouldn’t fund even if money were available.

We identify topics for efficiency or cost-savings audits through a variety of means, including ideas submitted by audit staff, legislators, and the public. We provide the best ideas to the Legislative Post Audit Committee for their consideration, and the Committee assigns topics to us from the list.

Overall, this efficiency and cost-savings audit initiative has been successful; although we’ve gotten considerable pushback from agencies on many of our findings and recommendations, we’ve also provided legislators with lots of facts, figures, and ammunition for their ongoing budget debates. As the budget cuts continue, we expect that our efficiency audits will continue to be an important part of the conversation.

The URL stays the same, but the NCSL website, located at www.ncsl.org, looks a lot different. The recently re-designed website allows state legislators, legislative staff, the media and the public to more easily navigate and find valuable information that NCSL produces. A revamped search tool enables users to find data on a range of issues such as state budgets, education, health care, information technology and telecommunications, and a host of other issues being debated in America’s state capitols.

Displayed prominently on the homepage, visitors have access to timely state policy news, reports and links to popular areas of NCSL’s site. Links to the daily GrassCatcher news clippings, upcoming NCSL events and news affecting the states from the nation’s capitol also are featured.

The website divides its vast research into groups including policy areas, legislative operations, legislative staff and state-federal affairs on “portal pages.” This allows easy navigation to information. The search function on the website also has been improved. Visitors can use the site-wide search function in the site banner, but also can use additional search tools in each topic area.

The creation of the site was a joint effort involving Mad Development of New York, 10 Pound Gorilla of Golden, Colorado, Anabliss Design of Denver, Colorado working...
with NCSL’s Information Technology and Communications Divisions.

The NLPES portal has been redesigned too. There are many new or improved features on the page. Some of the notable features include: NLPES awards information, links to NLPES award-winning publications, training resources, peer review information and a complete listing of NLPES Executive Committee members and NLPES “key contacts.” The page continues to be updated daily and the NLPES Executive Committee welcomes your suggestions for future improvements.

Office Happenings

**Kansas**
Levi Bowles was recently promoted to the post of Principal Data Mining Auditor. Levi has been instrumental in developing the Division’s use of data matching and other advanced computer techniques to identify fraud, waste, and abuse in state government.

**Minnesota**
The Office of the Legislative Auditor has several new employees. New permanent staff include Emi Bennett and KJ Starr. (We believe KJ may be the nation’s first legislative program evaluator to be co-owner of a restaurant called “The Wienery.”) New temporary employees include Julie Trupke-Bastidas, Britta Johnson and Colbey Sullivan. Also, David Chein recently retired after twenty-four years with the office.

**South Carolina**
Tom Bardin began serving as Director of the South Carolina Legislative Audit Council on March 2, 2009. From 1979 to 1997, he served in various leadership positions at the Legislative Audit Council and served on the NLPES Executive Committee. In 1997, he left the Audit Council to lead the Department of Social Services’ Division of Program Performance Assessment. He also held the position of Director of Planning and Quality Assurance at DSS.

**Wisconsin**
The Legislative Audit Bureau recently welcomed Tom Hinds, Tim Reneau-Major, and Bob Schmidt to the Program Evaluation Division as Legislative Program Analysts.

From the Editor

Just a brief word from the editor—Thank goodness our (very long regular and three extraordinary) legislative sessions are over! I’m sure all of you could echo those same sentiments. Hope all of you managed to survive your sessions without too much damage to your budgets. It goes without saying that the next several years will be, at best, challenging.

James Barber