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Raleigh : an office profile

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**...we have
goals for
the future**

Raleigh

Conferring in North Hills branch of the Bank of North Carolina are (l. to r.) Charles F. Merrill, executive vice president of Bancshares of North Carolina, Inc., the holding company of which Bank of North Carolina is a subsidiary; DH&S audit manager Rudy Wright; Bancshares of N.C. senior vice president John F. Kabas; Bancshares secretary-treasurer Joseph H. Bridges, Jr.; audit senior James Ashcraft; and staff accountant Olivia Mayer. Bank of North Carolina is a state-wide organization that operates sixty-five branches in forty-one communities.

The senses tell of autumn in the Raleigh area far more surely than the calendar — the brilliance of foliage red, orange and yellow against the green pines, the smell of burning leaves in the breeze of a soft country afternoon, the distant roar of the crowds on college football weekends. For many, Raleigh represents the best aspects of traditional Southern living combined with those elements of the twentieth century that suit a gracious, more informal way of life.

Although Raleigh, capital of North Carolina and seat of Wake County, was not founded until after the Revolutionary War, its history can be traced to the sixteenth century. The French and Spanish had explored the coast of what today is North Carolina in the early 1500s, but it was not until August of 1585 that a group of 108 Englishmen established a colony on Roanoke Island, which lies in a sound between the mainland and what is today part of Cape Hatteras National Seashore. The



island had been settled a year earlier by a small expedition sent from England by Sir Walter Raleigh. This and several subsequent attempts to colonize Roanoke failed; indeed, the fate of those who were landed on the island to establish a colony remains a mystery to this day.



It was the English from Jamestown, Virginia, which had been founded in 1607, who settled in North Carolina after some exploration of the north-eastern section of the state. In 1663, under a charter granted by King Charles II of England, what is now North Carolina was divided among the Earl of Clarendon, the Duke of Albemarle and six other noblemen. The territory reverted to the status of a royal colony in 1729.

North Carolina was an early and strong supporter of the War for Independence. Following the successful conclusion of that conflict, it was decided to move the state capital from the seaboard to a more central location. Raleigh is, in fact, situated in the geographical center of the state. One thousand acres of forest land were purchased in Wake County, and, in 1792, the town was laid out in squares of four acres each. By 1794 a state capitol had been constructed of brick, and the city of Raleigh, named after Sir Walter Raleigh, was incorporated in

1795. Today Raleigh has a population of more than 150,000.

It was during and after the Second World War that Raleigh experienced its strongest period of growth, a phenomenon that continues today.

The entry of Deloitte Haskins & Sells into Raleigh provides interesting and illuminating insights into the nature of the firm, of the people who make up that firm and of the profession itself. DH&S had several offices in the Carolinas in 1970 when Bill Stewart, then partner in charge in Charlotte and now Executive Office partner in charge of client services administration, selected Charlotte manager Charlie Chewning to open an office in Raleigh.

Born in Lilesville, North Carolina, Charlie graduated from Duke University in Durham, North Carolina, and spent a year with a national accounting firm in New York City before being called to active service as a navigator with the Strategic Air Command. After completing his service, Charlie joined DH&S in Charlotte in 1960. In 1969 he assisted with the Executive Office Report Review Program and was named co-administrator of the project in 1970, the same year he moved to Raleigh to establish our office there.

"Bill Stewart felt it was vital that we have offices more convenient to our clients, that we have full service offices in as close a physical proximity to our



'It's a good life...'

clients as practical," Charlie said. "Bill had already opened offices in Greensboro, North Carolina and Greenville, South Carolina when we, all ten of us, opened our practice in Raleigh. Now the firm has seven offices in the Carolinas.

Thomas D. Miller (c.), chairman of the Jas. I. Miller Tobacco Co., Inc., explains qualities of leaf tobacco to Raleigh PIC Charlie Chewning (l.) and Rudy Wright, Audit and Small Business Services manager, in the section of Miller Tobacco's Wilson facilities where tobacco blending begins. The company purchases and blends leaf tobacco for its customers in the United States and overseas.



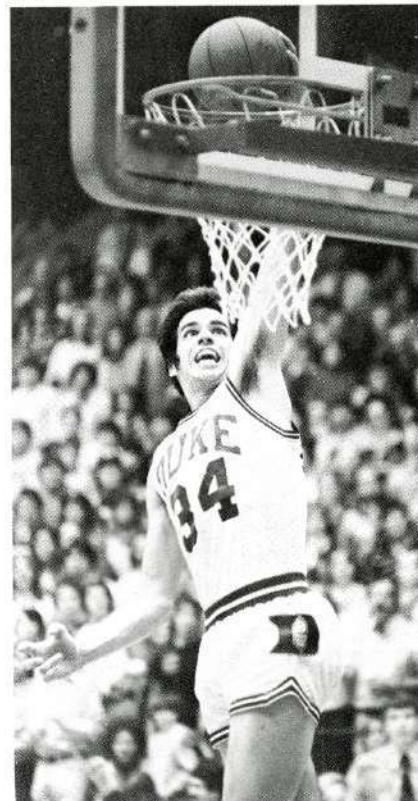
"It's a good life here in Raleigh, good for raising a family, good for practicing your profession." Thus was Raleigh summed up by a DH&S professional there.

As do all DH&S offices, Raleigh has its own schedule of social and recreational activities: an annual Christmas party, a post-busy-season reception and dinner, a picnic and golf/tennis outing in the summer, and an informal tennis tournament.

Golf is the most popular sport with our Raleigh people, despite the inroads made by those who prefer volleying their ball over a net rather than sailing it down the fairway in search of the elusive hole-in-one. Opportunities for golf abound at the numerous courses and beautiful resort areas in North Carolina. For the avid, golf can be played twelve months a year. For the more moderate, office outings and the Carolinas Classic, an annual tournament held among DH&S offices in North and South Carolina, provide sufficient opportunity to indulge.

For the outdoorsman, there's no lack of nearby places to hike or camp, with good hunting in the fall and excellent fresh-water fishing. After a drive of only a few hours, there are the famed beaches of North Carolina for swimming, boating, fishing or just toasting in the sun, or the beautiful mountains of western North Carolina, where skiing has become a popular winter sport and golf is always a challenge.

Basketball and football have different dimensions in Raleigh. Because so many of the people who live there went to the colleges in Raleigh, Durham and Chapel Hill, and because of the national rankings — especially in basketball — of many of the Atlantic Coast Conference teams, their allegiance to their alma maters is akin to a fanaticism which, in its own special way, retains a traditional American heritage in sports



missing from cities where professional teams hire and fire athletes with cold calculation from season to season. Those people not originally from the area soon adopt teams and become as enthusiastic in support as school alumni. The college football game is a favorite autumn event, while during basketball season, it's off to the game for those fortunate enough to get tickets or to a social gathering with friends to watch a game on TV.

There is fine music in Raleigh, home of the North Carolina Symphony, and there is dance, and theater and art and good food. Museums and historical sites in the area offer their own rewards to the visitor. And when the urge for variety becomes overwhelming, New York City lies hardly more than an hour away by air, Washington and Atlanta even less. There is, indeed, a lot to be said for the Raleigh area.



Harry W. Siefert (r.), senior vice president and chief financial officer of Liggett Group Inc., emphasizes a point in conversation with (l. to r.) Roger W. Hooker, Jr., vice president, general counsel and secretary for Liggett; DH&S manager Donald W. Carroll; and Frank J. Curka, DH&S partner in charge of the Liggett engagement.

"Our practice actually covers that part of the state bounded by Durham, about 25 miles west of Raleigh, and the coast, some 150 miles to the east," Charlie pointed out. "When we moved into Raleigh we were faced with a strong, well-established group of local, regional and national accounting firms. The national firms had come into Raleigh by merger with local practices, but we decided against this approach."

The office's initial clientele were those which had been served from more-distant DH&S locations in Charlotte and Greensboro. "We had a good client base, including Carolina Power & Light Company, Liggett Group's tobacco and corporate divisions, Jas. I. Miller Tobacco Co., Austin Carolina, Wright Machinery, and Imperial Tobacco," Charlie said. "Our practice has expanded over the years with the addition as audit clients of the Bank of North Carolina, Athol Manufacturing, Buehler Products, Hackney & Sons, Interstate Tire (ITCO), Investors Title, Long Manufacturing, and other outstanding companies. From Raleigh we now serve as auditors for five banks and participate with other Carolina offices in serving other banks. Another significant element of our growth has been services to minority-owned businesses, including Mechanics & Farmers Bank, one of the largest minority-owned banks in the country."

The office added a second partner in 1974 when Frank Curka, then with the New York office, transferred to Raleigh. Born in Monongahela, Pennsylvania, Frank joined the Pittsburgh office of DH&S in 1960, after receiving a degree from the University of Pittsburgh. Frank transferred to New Haven in 1964, to



Wall display of advertising posters and signs in an antique store near Raleigh reflects the important role that tobacco, long its major cash crop, has played in building the economy of North Carolina.

"We're optimistic about the future because all signs point to continued growth of the business community in Raleigh and the eastern part of our state. Although eastern North Carolina is still largely agricultural — tobacco is the most important cash crop — it is a growth area and one into which we're going to see more and more businesses moving from other parts of the country. Family-owned businesses have contributed greatly to the economic growth of eastern North Carolina. Many of these companies have grown significantly in recent years and have become attractive to large conglomerates. As a result, we are seeing more mergers and acquisitions. This influx of capital has resulted in continued and expanded economic growth here."

The Raleigh area today is one of the country's — perhaps one of the world's — leading research centers, thanks largely to the Research Triangle. The Triangle, formed by North Carolina State University in Raleigh, Duke University in Durham and the University of North Carolina in Chapel Hill, has as its heart the Research Triangle Park. The park, a 5,500-acre tract some six miles long and two miles wide, is located between Raleigh (fifteen miles away), Chapel Hill (twelve miles away) and Durham (seven miles away). Occupancy in Research Triangle Park, which was developed for industrial and governmental research, is limited to organizations engaged in research, development and scientifically oriented production. Some thirty firms already have invested more than \$250 million for facilities in the park. Most of the park, however, appears to be little more than woodland to the casual observer driving through because of the strict limits of how many trees may be cut down to clear a building site.

"The Research Triangle Park project

Executive Office three years later, and to the New York office in 1968.

Samuel W. McNairy is the third partner in Raleigh. Born in Greensboro, North Carolina, Sam joined the Charlotte office of DH&S in 1964 after graduating from the University of North Carolina at Chapel Hill, where he had been elected to Phi Beta Kappa. He moved to Executive Office in 1976 and transferred to Raleigh in 1978.

Some indication of the growth of our practice in Raleigh can be seen in the office's move last June to new quarters in the recently completed Center Plaza Building, approximately doubling its space. "We have more than thirty professionals in Raleigh now and draw on nearby offices for others during the peak busy season," Charlie said. "If our small business and tax services groups continue to grow the way we anticipate, we'll need to expand again soon."

Although the Raleigh office is heavily involved with a clientele based in eastern North Carolina, "a significant element of our practice is service to clients of other DH&S offices," according to Frank Curka. "We assist in services to such clients as Federal Paper Board in Wilmington, Omark Industries in Zebulon, Facet Enterprises in Hen-

person, Procter & Gamble in Greenville, Monsanto in Fayetteville and Rockwell International (Raleigh), as well as operations of Blue Bell, Texfi Industries, Merrill Lynch, General Motors and many others. An important benefit of this has been to provide our staff with opportunities for diversified experience."

The success of our practice in Raleigh and eastern North Carolina may be attributed to a combination of factors, some personal, others economic and geographic. One of these is the stable base of the economy in Raleigh itself. "Because the city is the state capital and the seat of Wake County," Charlie pointed out, "government is a major employer and financial contributor to the region. There are ten universities and colleges in the Raleigh-Durham area and their faculties and students add to the economic stability of the region, as do the many large businesses in the area. Many of these organizations have outstanding leadership, who contribute both to the local community and the nation. One example is Shearon Harris, chairman of the board of directors of Carolina Power & Light Company, who is chairman of the board of directors of the Chamber of Commerce of the United States.



Blonnie L. Slade (2nd l., standing), assistant cashier of the Raleigh branch of Mechanics and Farmers Bank, explains part of bank's data-processing procedure to DH&S audit senior Tom Adams (l.), staff accountant Willie Closs (2nd r.) and audit senior Charles Watts. Mechanics and Farmers Bank operates eight branches in Raleigh, Durham and Charlotte, and is one of the oldest and largest minority-owned banks in the United States.

has been very successful," Charlie said, "in part, at least, because of the fine educational facilities nearby and the outstanding companies, including DH&S clients Monsanto and Chemical Industry Institute of Toxicology, which have operations there. In addition to the three universities that interact directly with work being done in the park, there are five other colleges and universities in Raleigh alone," he observed.

"As a result of the successful development of the Research Triangle Park and the area's large number of outstanding institutions of higher learning, we have one of the highest concentrations of PhDs in the country. These people and their organizations have had a noticeable and important

impact on the economy of this area and on our cultural life. All the factors we've discussed have made Raleigh more cosmopolitan and increased its attractiveness to a broader spectrum of businesses and people."

Charlie Chewning is a man who is oriented toward people, toward service to clients and the community. "We have responsibilities that extend to different areas," he said, "and different layers of responsibility within these areas. Perhaps this sounds rather vague, but what I mean is that we have responsibilities — as professionals — to our clients, to our community, to those around us, to ourselves. In our office we have responsibilities to our fellow professionals to help them advance their careers, to enlarge their areas of competence and their expertise. I think one of the signs of the true professional is that individual's ability to recognize these spheres and levels of responsibility and his or her readiness to make whatever commitments are necessary to meet them."

This attitude is reflected to some degree in the office practice-development program, which is under the direction

At a meeting outside Raleigh's new \$16 million Civic Center, Sherwood H. Smith, Jr. (2nd l.), president of Carolina Power & Light Company and 1979 president of the Greater Raleigh Chamber of Commerce, discusses growth of Raleigh and the C of C's plans for the year with (l. to r.) Charlie Chewning, Raleigh PIC and treasurer of the Chamber of Commerce; staff accountant Roger Fipps; manager Billy Warf; and James M. Peden, Jr., president of Peden Steel Company and president elect of the Chamber of Commerce.

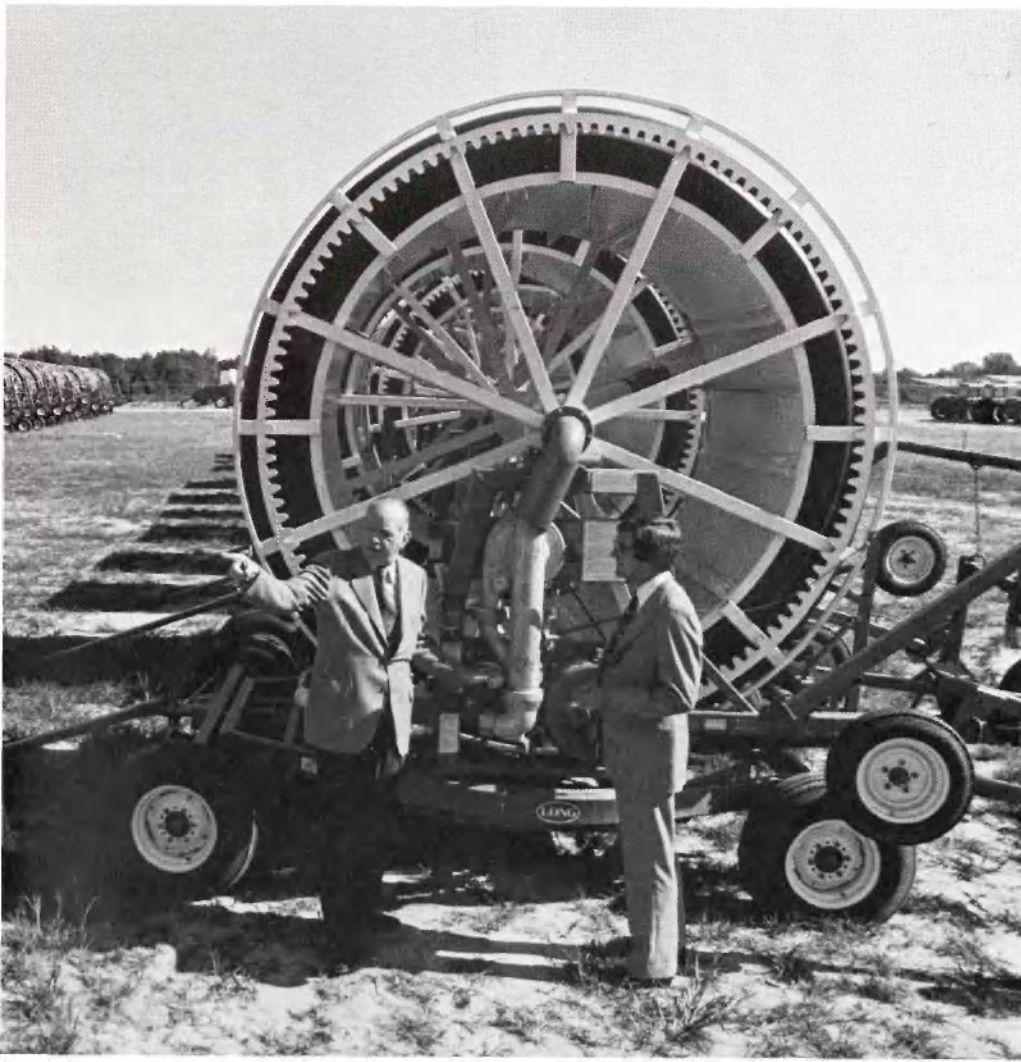
William R. Long (2nd r.), president of Long Mfg. N.C. Inc., and Charles Gregory (l.), executive vice president and general manager, outline features of irrigation-system equipment at the client's Tarboro facilities for Raleigh PIC Charlie Chewning (r.), staff accountant Phil Meadows (2nd l.), DH&S audit manager Francis Luikart, and audit senior George Cahill. Long Manufacturing is a major producer and distributor of a broad variety of farm equipment.

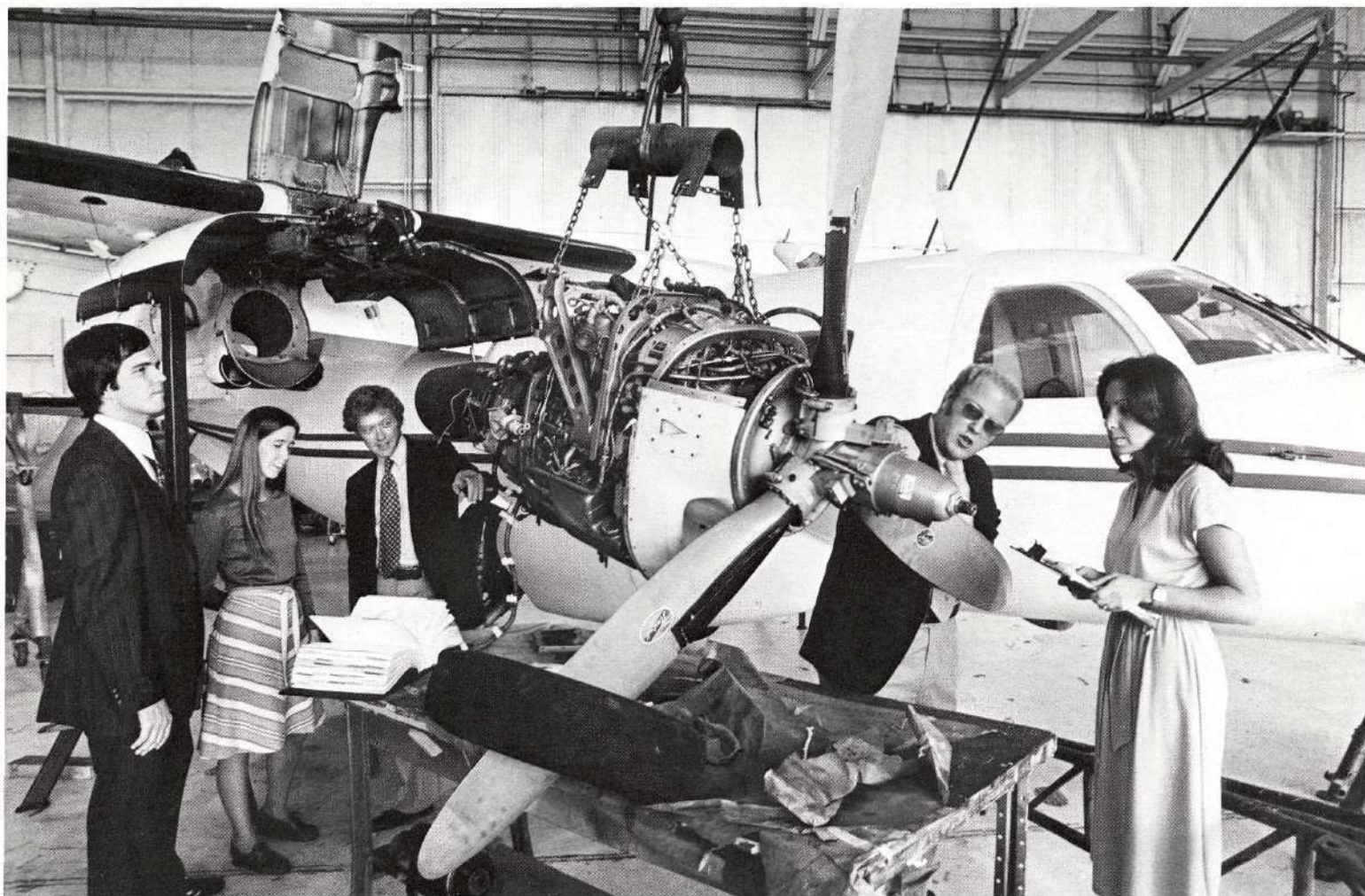


of manager Rudy Wright and a committee of all Raleigh managers. The program is informal and focuses on highlighting developing situations, obtaining the cooperation and participation of personnel, coordinating the pooling of resources, and ensuring timely response. Charlie and Rudy believe that practice development and retention is the business of everyone in the office, that everyone understands the necessity for maintaining a high level of service to clients and being alert to new service situations. "In simple terms," Rudy said, "we all benefit from growth, from an expansion of our practice. It means more opportunities for progress for our people and, most important, our clients benefit since we are able to broaden our in-house expertise and thus continue to provide a high quality of service to them as they expand their operations and encounter new situations. Quality service to our clients comes first, that's really our objective and always has been."

"Our insistence on giving our clients quality service is one of the key reasons for our growth in Raleigh and eastern North Carolina," Charlie said. "We take a sincere and personal interest in each client and try to be responsive and alert to their needs, available when they want to talk with us, and constructive in our approach to tax and accounting services. Quality service isn't an abstract concept you can discuss once with a client or prospective client and then forget. The client wants and expects to receive those quality services, and we strive to provide them at all times. We meet the challenges of new accounting pronouncements, changes in tax laws, new governmental regulations and new reporting requirements through training programs, increases in staff, development of new approaches and techniques, and the hard work of a dedicated group of professionals and office personnel. Our staff is really great; they are competent professionals, dependable, and a most conscientious group."

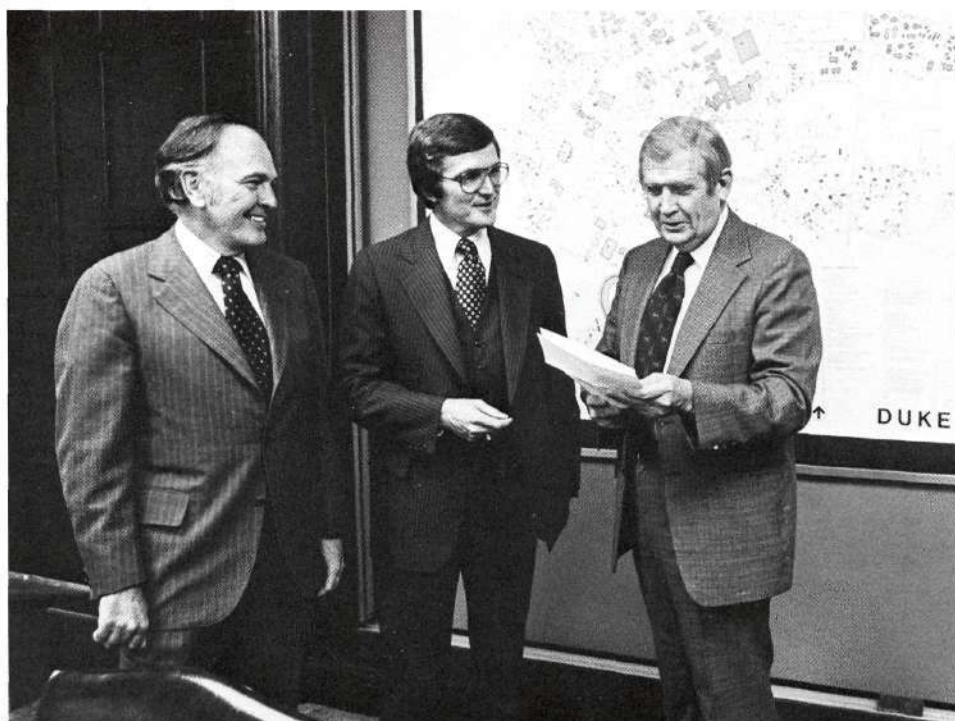
Charlie is dedicated to the concept of





Charles "Bucky" Oliver (2nd r.), president of Raleigh-Durham Aviation Inc., and RDA treasurer Marc S. McCluney (3rd l.) show a light-plane engine being overhauled in RDA's maintenance hangar at the Raleigh-Durham Airport to DH&S senior Elton Parker (l.) and staff accountants Janet Llewellyn (2nd l.) and Pam Engstrom (r.). Raleigh-Durham Aviation sells aircraft, offers maintenance and charter services, and sells parts and electronics equipment.

Terry Sanford (r.), former governor of North Carolina and president of Duke University in Durham, and Dr. Thomas F. Keller (l.), dean of Duke's Graduate School of Business Administration, discuss business school's \$22 million building-fund drive with Raleigh PIC Charlie Chewning. Charlie had just presented checks to the university on behalf of the DH&S Foundation and the Raleigh office.



responsive quality service and feels it is important to give personal attention to clients, a dedication and commitment shared by all professional and office personnel. It is not unusual, on a weekend or evening, to find a staff and management team working to complete a special eleventh-hour project for a client, or for a secretary to work late in order to finish a report or letter needed the next day. "Our people are willing to change schedules, put in extra hours, do whatever is needed to be responsive to client requests, or to help a co-worker," Charlie said. "We have conducted investigations, businessman's reviews in connection with acquisitions, and other special projects. Although they sometimes affect our personal schedules, we all enjoy the challenge and the satisfaction of involvement and accomplishment associated with such projects."

This emphasis on responsive service is also seen in the close coordination of the Raleigh practice-development effort, especially in the field of banking, with that of other offices in the state. "We are part of a progressive and dynamic firm and are convinced that what helps another DH&S office also helps us. Accordingly, we stay alert to opportunities for the firm, not just for Raleigh," Charlie said. "We work closely with other offices in the development of ideas and programs for present clients and of new client opportunities. This attitude develops a real feeling of being an integral part of the firm, not just a member of the Raleigh office. Our philosophy also leads to the development of special expertise and industry specialists in numerous industries. We encourage our people to participate actively in banking, savings and loan, utility and other industry groups, and we try to have them speak at industry meetings and seminars as often as possible. We want to strengthen our visibility and credibility to the maximum extent possible in those industries where we are expert.

"You know," Charlie continued, "we

often refer to ourselves as auditors, but the fact of the matter is that we're far more than that. Take Frank Curka, for example. Frank has an extremely close working relationship with his clients, especially with the people at Liggett Group. They frequently come to him with complicated issues and ask for our analysis and opinion. He and manager Don Carroll and the staff always help provide management with the material they need for informed analysis. He serves a broader role than just an accountant and auditor. This is what we try to do for all our clients — to give them that something extra, something special so that they know we care about them, and about how well their businesses are doing. Although our efforts might not always be visible, or recognized, we are concerned and involved with our clients all year, not just at year's end. We feel it very important that our partners visit clients regularly and be actively involved with them. The clients need to know that we do take a personal and constructive interest, although in fulfilling our responsibilities as independent auditors it may initially appear otherwise in difficult situations. As auditors

we sometimes have to tell clients things they might not want to hear. Telling someone of our interest and approach is one thing — demonstrating it is the important thing."

As a means of demonstrating mutual interest and in an effort to improve internal communications in the Raleigh office, Charlie practices what he calls an open-door policy. "We're all on a first-name basis in this office, and that's how we like it. I want everyone to feel my door is always open, that a man-

Inspecting systems-control and status-monitoring facilities at Skaale Energy Control Center of Carolina Power & Light Company in Raleigh are (r. to l.) Shearon Harris, chairman and chief executive officer of CP&L; Raleigh PIC Charlie Chewing; audi senior Charles Watts; Edward G. Lilly, Jr., CP&L senior vice president and chief financial officer; and Raleigh partner Sam McNairy. The Skaale Center automatically schedules, monitors and controls the flow of electricity across CP&L's service area, which consists of a 30,000-square-mile area, including a substantial portion of eastern North Carolina, a small section in the western part of the state, and a portion of northeastern South Carolina.

Touring beverage-truck body fabricating shop of Hackney & Sons, Inc. in Washington, N.C. are (r. to l.) Billie Pittman, Hackney & Sons vice president for finance and administration; Raleigh PIC Charlie Chewning; DH&S staff accountant Ben Mercer; Rick Meadows, general accounting manager for Hackney; Claiborne Young, controller for Hackney; and DH&S staff accountant Bob Moseley. Hackney & Sons is a manufacturer of van bodies and is the country's largest manufacturer of beverage-truck bodies.

ager can come to a partner to discuss a situation, that a staff accountant can talk to a manager or a partner at any time. I think one of the advantages of an office that isn't overly large is the closeness you have, the willingness of people to share — and that means sharing problems or personal concerns as much as anything else. We tend to be somewhat informal in our practice and relationships. Our attitude here in Raleigh is one of mutual concern, mutual respect that is reflected, at

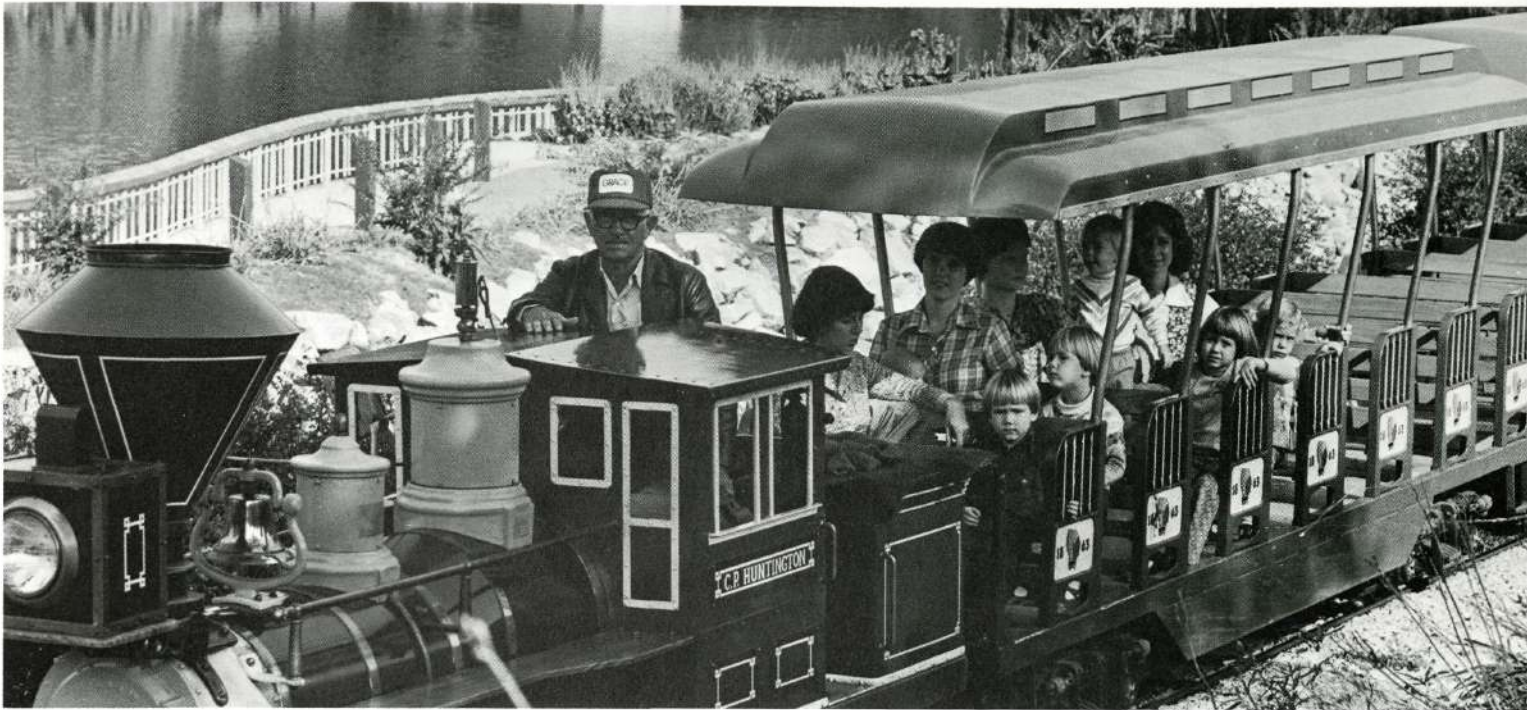
least in some degree, in the openness of our relationships. And it works.

"For example, all of us in management give a lot of attention to our staff, because it is important that they know we are aware of the job they are doing, that we are available for assistance or consultation if needed. They are key members of the office team now — and will be even more important when they advance. The seniors know this, recognize their role in the team effort and take the initiative to get things done. Many are involved in various trade and professional organizations. We encourage this because we believe it's important that they meet their peers, who will be community and business leaders in the years ahead, and that they continue their personal development. Frankly, we think it's good for them, it's an ego-boosting experience, and it directly reflects the interest of the office and the firm in their advancement. We make it known that we simply do not believe that a person must reach a certain position before he or she can become involved and make a contribution to the community, or to the firm. We see people as individuals who have a right to progress, each at his or her own pace. We want to help our people advance and are delighted to see them accomplish their personal goals."

Charlie practices what he preaches, and gives as much responsibility as quickly as possible to those ready to accept it. Frank Curka is accounting and auditing coordinator and is responsible for merger and acquisition mat-



Kabuto Japanese Steak House employees Sookie Collier (standing l.) and Teresa Holodick (standing r.) go over preparations being made for evening dinner hours for (l. to r.) DH&S partner Sam McNairy; Dick Moore, Selig Manufacturing; Kabuto president Stanley Schneider; Raleigh PIC Charlie Chewning; and Richard Byrd, secretary-treasurer for the restaurant chain. Kabuto presently operates restaurants in Richmond and Greensboro, and has plans for opening eating places in other southern and western cities.



ters for the office, while Sam McNairy coordinates recruitment and equal employment opportunity activities. Manager Billy Warf directs the continuing education program, and manager Ray Pittman is in charge of the tax practice. Rudy Wright, in addition to his responsibilities as practice development coordinator and as an audit manager, heads a growing Small Business Services Department. Business Services specialist Dennis Dougherty and Nancy Dunn have been given expanded responsibilities in developing record-keeping systems for a diverse clientele. Managers Francis Luikart and Don Carroll are frequently involved with special projects for the office and for clients, in addition to their audit responsibilities. In 1978 Francis was responsible for writing a continuing education course under an Executive Office program.

The small business services area is one sector of the practice about which Raleigh is very optimistic. According to Rudy, the office has been particularly successful in providing SBS services to companies having potential in-house financial and accounting expertise.

"What we've found," he said, "is a good number of organizations with people who are performing basic procedures but who have the capability of working on much higher, more sophisticated levels. We've been providing these organizations with various services, with emphasis on training their people to do all or part of the work required. We believe SBS clients need much of the same type of information to manage their businesses as do larger companies. How well the program has been working is illustrated by how successful it has been. Everyone is pleased because we're convinced that we have excellent potential for expanding our SBS services in Raleigh and the eastern sector of North Carolina. But perhaps what pleases us most is that many of the engagements we have received have been the result of one satisfied client talking to someone else, recommending us to other businesses that can use our services."

While much talk in Raleigh centers around the growth of the SBS practice, the view of the future of tax and audit is one of quiet confidence. "The breakthrough in SBS has been more recent,

Wives and children of DH&S personnel enjoy a train ride, only one of the attractions at Raleigh's beautiful Pullen Park. Shown here are (l. to r. from front to rear) Donna and Glenn Wright; Bleeka, Brad and Melissa Ashcraft; Sharon and Allison Butler and Ashley Wright; and Debbie and Heather Carroll.

more dramatic. Our progress in audit and tax work has been over a longer period of time, more of a sustained effort — and the progress quite satisfying," Sam McNairy said. "We will continue to build our audit staff and anticipate adding several additional full-time people to the tax group over the next year. Tax manager Ray Pittman and accountants Carmen Arnold and Bob Moseley are now assisted by members of the audit staff."

"In addition to our work in corporate and individual taxes, we're finding that our clients need more tax services in the areas of mergers and acquisitions and estate planning," Ray said. "Everyone in Raleigh is alert to identify-



Nancy Dunn (standing r.), Raleigh office Small Business Services associate, tries her hand at giving a permanent wave to mannequin in re-creation of a 1920s beauty parlor at the North Carolina Museum of History. Offering advice and encouragement to Nancy are Julia Daniels (standing), president of North Carolina Museum of History Associates; staff accountant Deborah McQuitter (seated); and Dennis Dougherty of the Raleigh SBS staff. North Carolina Museum of History Associates is a private-sector group that provides volunteer and financial support to the museum.

ing opportunities to provide constructive tax-planning services to clients — especially since the clients are so appreciative of the benefits they receive from these services,” he added.

The Raleigh office practice is very diversified and includes utilities, banks, insurance companies, manufacturers, retailers, professional and service organizations, and small businesses. Clients are in such areas as farm equipment, tires, fabric, food services, appliances, clothing, insurance, to-

bacco, motors, packaging machines, truck and van bodies, truck parts, warehousing, beverages, medical and legal services, construction and power generation. A number of clients are regulated industries and many file reports with the Securities and Exchange Commission. The diversity of practice and the fact that most of the work originates in Raleigh provides staff members with a great opportunity to be selective, if they wish, as to the area in which they want to concentrate, or even to specialize.

Discussing project in progress at Chemical Industry Institute of Toxicology (CIIT) with researcher (seated) are (r. to l.) DH&S tax manager Ray Pittman; CIIT president Dr. Leon Golberg; Dr. Donald Hart, secretary and administrative manager of CIIT; audit senior Tom Adams; and Lanny Bynum, accounting manager for the Institute. CIIT is an independent, not-for-profit organization funded by major chemical manufacturers such as Dow, Monsanto, PPG Industries and Stauffer, and is devoted to the study of toxicological problems involved in the manufacture, handling, use and disposal of commodity chemicals. The Institute is constructing a new 58,000-square-foot research facility in the Research Triangle Park.



The office continuing education program, supervised by manager Billy Warf, is designed for efficiency and economy. Meetings, usually lasting one day but sometimes two, are normally held in convenient country clubs or other facilities with the necessary accommodations.

In addition to its own programs, the office often sends people to training sessions held in other Carolina offices when those locations are presenting material not scheduled by Raleigh. To introduce Raleigh people to those in other DH&S offices and to take advantage of special skills and knowledge of industry specialists, it is not unusual for Raleigh to call on another DH&S office to supply it with an instructor in a specialized area for a class or seminar. Raleigh also participates with the Charlotte office group in an annual three-day partner, manager, senior meeting in order to encourage the exchange of ideas among offices.

In order to accelerate training of personnel and to gain an outside viewpoint, Raleigh supplements the training of its people by sending some to courses being offered by the American Institute of CPAs, the North Carolina Association of CPAs and the National Association of Accountants. Raleigh managers have served as instructors for local CPA and NAA chapters' continuing-education programs, and they also have served as instructors for firm industry meetings and regional training seminars. In cooperation with local colleges, Raleigh personnel have been speakers and discussion leaders for special programs at the University of North Carolina at Chapel Hill, North Carolina State University, Duke University, and North Carolina Central University. Charles Watts, a senior, is teaching an accounting course at North Carolina State University this year, for example.

"We put a lot of emphasis on teaching, on education," Charlie said. "We want everyone to progress and advance as fast as possible, and so everyone helps

those below them to move ahead. We're delighted, of course, if someone wants to get specialized training, and we do our best to see that the individual gets that training. It helps that person advance more rapidly, makes that person more aware of our interest in his or her progress, and simply makes the individual a more valuable member of the team."

The Raleigh office has made great strides since it first opened just eight years ago. Its original clients have experienced outstanding growth, new clients have brought growth and diversity, and tax and small business services practices have developed in response to client and community needs. There is a feeling of pride and accomplishment throughout the office. Even more, there is an enthusiasm about what can be accomplished in the future in serving clients, the Raleigh community and eastern North Carolina, Charlie emphasized.

There are many ways of talking about the practice of an office — clients, training programs, services, people. "The feeling in Raleigh," he said, "is that Raleigh has the greatest clients and the greatest people, and no one can convince us otherwise. We are interested in quality services to clients, in the development of our practice, in the development of our people, and we have goals for the future. It's a positive and most enthusiastic feeling."

James L. Matthews (2nd r.), president of ITCO Corporation (Interstate Tire Co.), shows a small part of ITCO's line of tractor tires to Raleigh PIC Charlie Chewning (r.) and DH&S staff accountants James Laws (l.) and David Butler (2nd l.). Based in Wilson, ITCO is a distributor of private-label and name-brand automobile, truck and tractor tires in North and South Carolina and Virginia, as well as a wholesaler and retailer of wheels, batteries, motor oil and related auto and truck products.

