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Atlanta: an office profile

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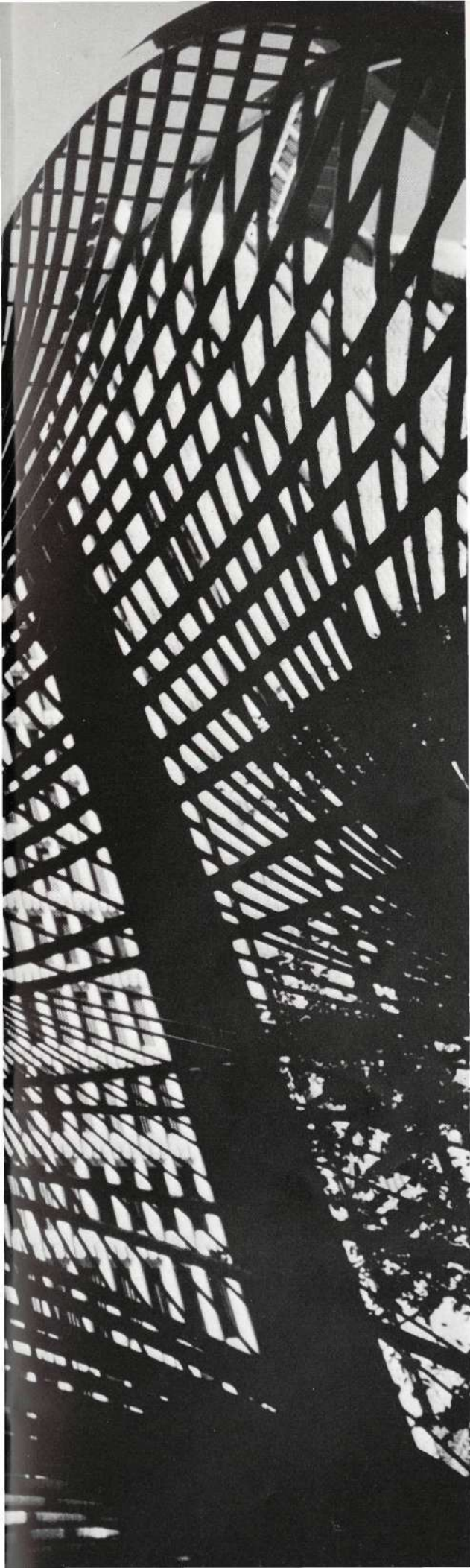
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met Atlanta

In May of 1864, as the softness of spring came to a country just entering the fourth year of the War Between the States, Confederate General Joseph E. Johnston and an army in Georgia prepared to meet William Tecumseh Sherman's challenge from the north. The Union plan called for a two-pronged attack. At the same time that Ulysses S. Grant advanced against the formidable Robert E. Lee in Virginia, Sherman would throw 100,000 men — the Armies of the Cumberland, Tennessee and Ohio — against Johnston's force of 60,000 men.

On May 7 Sherman moved from the northwest corner of Georgia toward Atlanta, vital center of transport and supply for the Confederacy. Despite stubborn opposition by Johnston's outnumbered forces, by the middle of July Sherman had pushed to the Chattahoochee River, only eight miles from Atlanta. Johnston was relieved by General John B. Hood, who regrouped the Southern forces in Atlanta where they made a strong stand but were unable to prevent the city's being destroyed by artillery and fire. Hood evacuated Atlanta on September 1, and Sherman entered the city, or what was left of it, the following day.

The capture and destruction of Atlanta (only 400 of the original 4,500 homes and buildings survived) dealt a mortal blow to the Confederate cause and set the stage for Sherman's "march to the sea" across Georgia in November, the capture of Savannah in December and the subsequent push north through the Carolinas in the spring of 1865.

At the time of its destruction by Sherman's armies Atlanta was not an old city. The first white settlement, a fort, had been built in the Atlanta area in 1813 on land that was the hunting ground of the Creek and Cherokee. In

1837 Stephen H. Long, a railroad engineer, arrived to select a site for the southern terminal point of the Western and Atlantic Railroad, which was to run from the Tennessee border to the southwestern bank of the Chattahoochee. Long finally chose a location about seven miles east of the river bank, and in 1842 the thirty inhabitants of what was then called Terminus watched as road gangs poured in to begin grading and laying track. By the fall, twenty-two miles of gleaming track connected Terminus to Marietta, Georgia. On Christmas eve, a locomotive, which had been lashed to a wagon and pulled by a sixteen-mule team sixty miles from Madison to Terminus, made its maiden run to Marietta.

In 1843, the town, already a thriving trading center for the surrounding countryside, was incorporated and renamed Marthasville in honor of Martha Lumpkin, daughter of Georgia's governor. By September 1845 the railroad was completed and the first train from Augusta rumbled into Marthasville, renamed Atlanta two years later to reflect the city's growth and importance as a rail center.

In Atlanta today General Sherman is often called the city's first urban renewal chairman. On a more serious note, there are those who argue that the destruction of the city in some respects cut it off from the past, forced it to rebuild and look to the future. Indeed, the city seal bears the phoenix, the legendary bird that was periodically consumed by fire and rose each time from its own ashes.

Atlanta has indeed risen from its own ashes. The downtown section contains some of the most striking contemporary architecture seen anywhere in the country, reflecting the city's position as the southeast's center of commerce, communications and finance.

Haskins & Sells opened an office in Atlanta, its eighth, in 1915 and since 1963 has occupied quarters in the headquarters building of our client The Citizens and Southern National Bank. Curtis H. Cadenhead, Jr., partner in charge in Atlanta since 1973, describes the city as "a great place to live and a great place to work." Curtis, a native of Dallas and the son of a retired H&S partner, joined the Firm in 1951 in Houston where, except for a tour of duty with the Navy and a year in Executive Office, he remained until June 1971. He was admitted as a partner in 1966. Curtis spent two years as partner in charge of the Buenos Aires office of Deloitte, Plender, Haskins & Sells before transferring to Atlanta as PIC.

The Atlanta office services the entire state of Georgia and has our Chattanooga, Tennessee office as an affiliate. This provides the professional staff with a broad variety of clients, including American Business Products, Inc., printer of business forms, books, magazines and catalogs; Coats & Clark Inc., manufacturer and distributor of sewing thread, knitting yarn and related items and a subsidiary of a DH&S client in Glasgow, Scotland; Yardley of London, Inc., manufacturer of soap, cosmetics and toiletries and a subsidiary of a client; Atlanta Gas Light Company, major supplier of natural gas in the state of Georgia; Phipps Land Company, Inc., developer of residential and resort properties throughout the southeast; Holder Construction Company, builder of commercial and industrial buildings; Cystic Fibrosis Foundation, a voluntary health and welfare organization with about ninety-five chapters across the country; Kurt Salmon Associates, Inc., management and engineering consultants with operations in North and South

America and Europe; Peach Bowl, Inc., a major post-season college football game whose net proceeds are donated to charity; and Johnston Industries, Inc., textile manufacturer with interests in real estate and oil and gas development.

The office also served as accountants for the reelection campaign committee of Atlanta Mayor Maynard H. Jackson, who was returned to a second term in office in an election held last October.

"Atlanta was affected by the general economic downturn in 1974 and 1975," Curtis said, "probably the first time the city really was hit by a recession after a long period of very strong growth. But we're coming out of it very nicely now. Construction is an important factor in the economy of this area, and the latest statistics show a very definite pickup in single-family homebuilding."

The fact is that the growth of the Atlanta office has outpaced that of the state's economy. "We had some forty to forty-five professionals in Atlanta in 1973," Curtis said. "Today we've grown to about ninety, and our projection for the future sees us increasing the professional group to about one hundred within the next year."

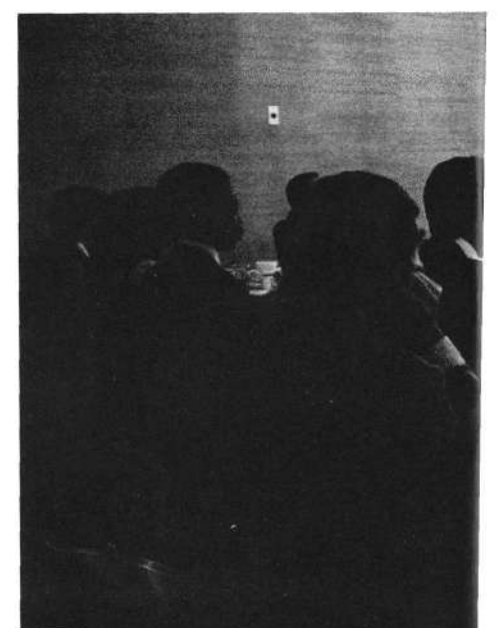
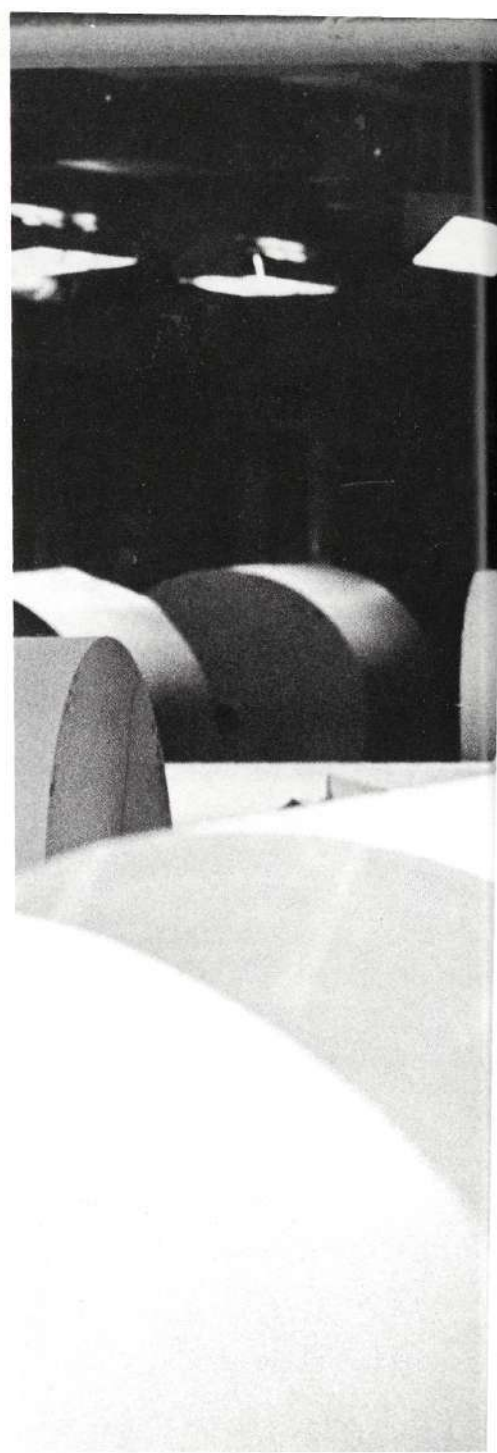
Other statistics are equally impressive. Ninety percent of the office's engagements are originating, 38 percent of its professional staff are women, 15 percent of the staff are black, about 60 percent of the professionals hold graduate degrees. The audit department has sixty-three people, tax has ten, small and growing business services has eleven and management advisory services has three.

"Our clientele is representative of the business community in Atlanta," Curtis noted. "I should point out, however, that we're only in our second full year of a new program in SBS, and the

1 Inspecting reel of paper on its way to the press on the cavernous reel-room level of the press room at *The Atlanta Constitution* and *The Atlanta Journal* are H&S alumnus Tom H. Wood (2nd r.), president of the Atlanta Newspapers Division of Cox Enterprises, Inc.; James Cox Kennedy (r.), general manager; H&S tax partner Hardy Williamson (2nd l.); and audit manager Steve Coulter (l.). *The Constitution* is on the stands in the morning, and the *Journal* is published for afternoon distribution. Mr. Kennedy is the grandson of the late James M. Cox, former Governor of Ohio and founder of the Cox newspaper chain.

2 MAS manager Bill Gaik (standing) offers presentation on "Effects of EDP on the Auditor's Study and Evaluation of Internal Control" at breakfast training meeting held to discuss current developments in accounting and auditing. Seminar was given at the Royal Coach Motor Inn in Atlanta.

3 The first step in the delivery of printed checks from the John H. Harland Company is always by air as employee Terry Hayes tosses stamped and addressed boxes into mail bags surrounding him on three sides. Watching an almost flawless performance are (l. to r.) H&S partner Jim Curry; Robert R. Woodson, executive vice president of Harland and an H&S alumnus; Harland chairman J. William Robinson; senior assistants John Robinson and Sloan Woodson; and seniors Thom Peters and Melanie Morris. Harland operates twenty-seven plants in various parts of the country, producing checks and other printed materials.





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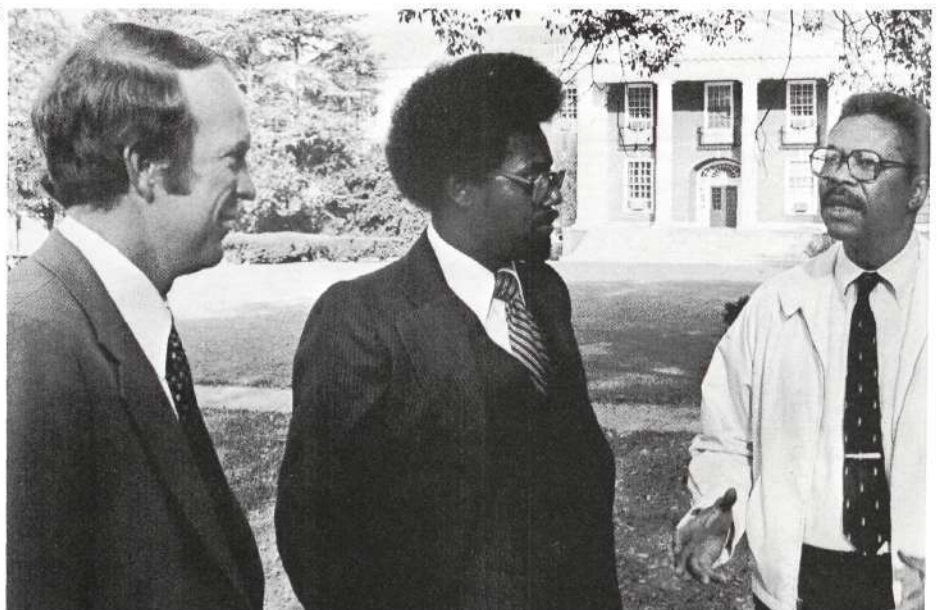


growth there has really been gratifying. We've had solid advances in our audit, tax and MAS clientele as well, but I think what we've seen in small and growing businesses proves conclusively that putting the right people in key positions and then mapping and implementing a broad, effective program brings the kind of results we want."

Administration is definitely one of the strong points of Curtis Cadenhead. "People are the key to an expanding practice," he insists, "and that means not just having the right people, but giving them proper supervision, the right training and positioning them so that their strengths are utilized to the fullest.

"In the case of training, for example, audit manager Vance Wingo under the direction of partner Mike Sutton guides and monitors the progress of our training program, which basically consists of the Firm's core program plus original material we've developed here. Last year we averaged some 100 hours of training. This calendar year it will be more like 120."

Recruiting is a key element in the Atlanta office's drive to develop an outstanding staff. SBS partner Jim Copeland, who is the office recruitment coordinator, uses a team approach in Atlanta. Team captains, including Curtis and partners Mike Sutton and Charles Bagby, managers Gerald McCarley and Bill Gaik, and seniors John Hoyle and Thom Peters, map an approach to the office's recruiting efforts at such schools as the University of Tennessee, University of Georgia, Auburn University, Georgia State University, Georgia Tech, Emory University and Atlanta University Center. Each captain is responsible for assembling a team of H&S people that will maintain contact with faculty, impor-



tant administrative personnel and outstanding students at each school. The team is also expected to attend school functions, assist in campus and office recruiting visits, and, in the long run, see that the Firm has a consistently outstanding recruiting effort.

"Atlanta has a very positive image throughout the country," Jim Copeland said, "and that certainly makes it easier to recruit people for the office. A number of the top students who were enrolled in the Firm's special internship program, for example, selected Atlanta as a location for their internship. We have people on our staff from the better schools all over the United States."

"The foundation of any successful accounting practice, of course, is service — service of the highest quality — and Atlanta's traditional dedication to technical proficiency and quality of service is well known," Curtis observed. "We have an excellent reputation in the city — we are known as a Firm and an office that provide outstanding services to their clients. We believe that with our new and stronger dedication to practice development, we can make our reputation pay off."

"In the Firm, we are known as an office that produces exceptionally capable people. Atlanta managers have been promoted to partner in each of the last six years, with two — Jim Copeland and Jim Curry — admitted in 1977. It's a good young group we have here, and they know we have to expand if they want to stay with the Firm in Atlanta and grow and advance professionally. There may have been a time when it was accepted that you would have to leave Atlanta for promotion, but we've changed that."

The development of the Small and Growing Business Services group is a

clear indication of that confidence in the future of H&S in Atlanta.


"Thirteen percent of the office professional staff are in SBS," Jim Copeland said, "and the department is expanding. Right now we're interested in a direct-entry recruiting program for Small Business, or 'growing our own,' if I can put it that way. We provide services for a great variety of SBS clients. We've done everything from performing a statistical survey for the state in a Medicaid fraud investigation to designing a special statistical-sampling approach to the quoting of odds on 'instant' lottery tickets for Scientific Games Development Corporation, a client controlling some 80 percent of the market in state lotteries utilizing the 'instant' type of ticket."

"One important ancillary benefit to the Firm is that so many of the better students — and I should note that about 80 percent of the SBS staff have graduate degrees — are attracted by a good SBS program because it gives them an opportunity to function as consultants at an earlier stage in their careers."

"Curtis gave me the people, the resources and his support. We've put our emphasis on those businesses we feel are growing, and we assembled a group of people that is talented, enthusiastic, professional and practice-development oriented. It's an unbeatable combination."

Jim Curry, administrative tax partner in Atlanta (Hardy T. Williamson is senior technical partner), is equally optimistic about the tax practice.

"Our ability to grow seems to be limited only by the rate at which we can develop talented tax specialists," Jim said, pointing to the success of the office practice-development efforts. "However, I have good reason to be op-

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- 1 Shown on main level of Fulton Federal Savings & Loan Association are Ed Schweers (r.), Fulton senior vice president and treasurer and an H&S alumnus; H&S partner Charles Bagby (2nd r.); Jim Roberts (l.), vice president and secretary for Fulton; and audit manager Vance Wingo (2nd l.). Fulton Federal has thirty-two branches in Atlanta and five other cities in Georgia.
 - 2 Clifford M. Kirtland, Jr. (l.), president of Cox Broadcasting Corporation, and Raymond J. Tucker (r.), secretary-treasurer of Cox, enjoy conversation on a warm autumn afternoon with H&S partner Mike Sutton (2nd r.) and manager Dwight Mathews (2nd l.) on portico of headquarters of the corporation. Called White Columns because it was constructed in classical antebellum style, building is also site of WSB-TV and WSB AM and FM radio.
 - 3 Dr. Robert C. Vowels (2nd r.), dean of the School of Business Administration at Atlanta University Center, emphasizes a point in discussion with H&S manager Bob Gay (l.), senior Thom Peters (2nd l.) and senior assistant Marzell Cain (r.). Both Thom, who is president of the Atlanta Chapter of the National Association of Black Accountants and a member of the NABA National Board of Directors, and Marzell, recently named one of the Outstanding Young Men of America for 1977 by that organization, are graduates of Atlanta University Center, which includes four undergraduate colleges, a graduate school and an interdenominational theological college.



- 1 Ship's running lights and decanter lend nautical motif to conference room where changes in banking industry are discussed by (l. to r.) Bennett A. Brown, assistant president of The Citizens and Southern National Bank; Richard L. Kattel, C&S chairman and president; H&S partner Wil Schwotzer; Everett E. Walker, C&S senior vice president and comptroller; H&S manager Gerald McCarley; and senior Dan Kirby. Seagoing flavor of room reflects bank's roots in the port city of Savannah, where it was founded.
- 2 Wayne Mason (2nd l.), chairman of the Gwinnett County Board of Commissioners, shows off features of the Lake Lanier Water Park, a new \$18 million water-treatment plant, to (l. to r.) H&S manager Marty Crowson, Gwinnett County Director of Finance Larry Still, Gwinnett County Administrative Assistant Wayne Shackelford, and H&S senior Zack Rogers.
- 3 Seniors Cheryl Greenway and Jim Adams (c.) and staff accountant Howard Gibbs (r.) pause after viewing the figures of Jefferson Davis, Robert E. Lee and Stonewall Jackson carved into the side of Stone Mountain, said to be the largest single piece of exposed granite in the world. Stone Mountain State Park is operated by H&S client Stone Mountain Memorial Association. Howard, who holds a master's degree from The Wharton School, joined our Atlanta office in June 1976 and received the highest scores in the state in the November 1976 Uniform CPA Examination.



timistic. We have an exceptional group of people on our tax staff. As they move into the management ranks over the next few years, I expect our tax practice will really take off. Our plans call for recruiting approximately four new tax specialists a year for the next several years in order to meet the expanding demand for our services. The Atlanta office has an outstanding client base, and we intend to take full advantage of this resource in building a strong tax practice."

Atlanta's MAS group, headed by manager Bill Gaik, who works with consultants Ned Smith and Steve Williams (both EDP specialists), serves Atlanta, Mobile, Birmingham, Nashville and Chattanooga.

"About half our work is EDP oriented," Bill said, "and about 75 percent of our services are performed for audit clients. The potential for an expansion of our MAS activity here is really good," Bill insists, "especially with established clients. What we've been finding is that many of our clients have been so impressed with the quality of our audit and tax work that we've also been asked to provide MAS services."

According to Bill, a CPA who transferred from audit to MAS in 1971 and who specializes in the design of accounting systems, the MAS group in Atlanta expects to add two more people by the end of the present fiscal year. "Our projection now is to increase the group by three people, to a total of eight, by the end of the following fiscal year."

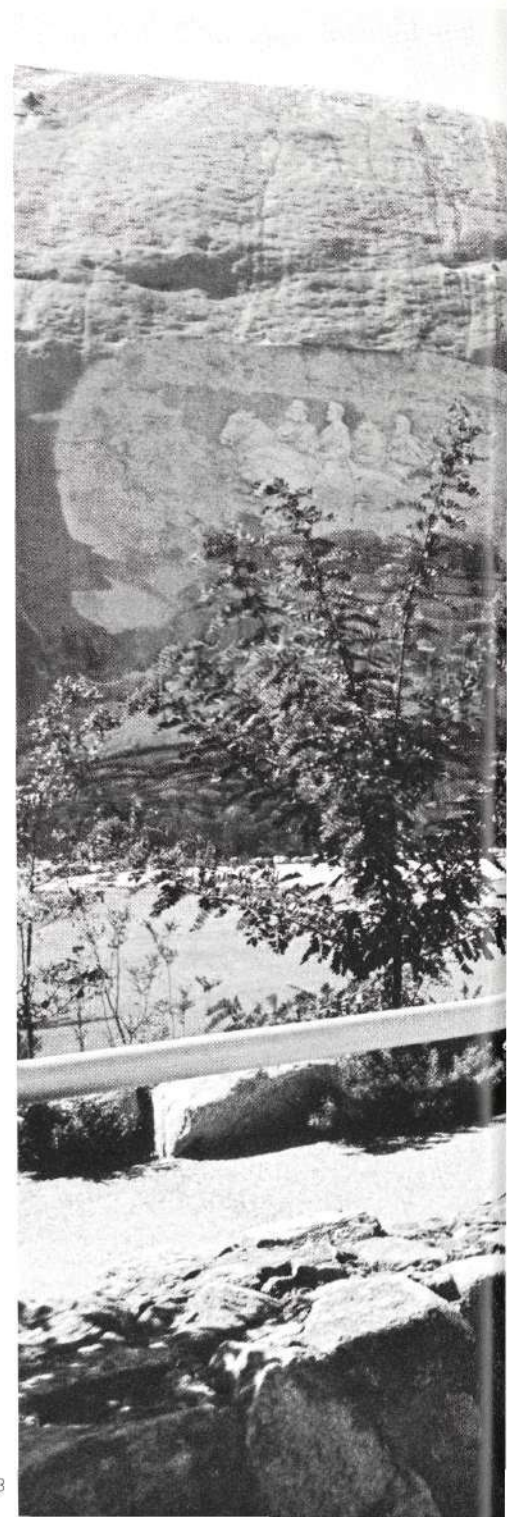
Bill is also chairman of a practice-development committee made up of partners Curtis Cadenhead, Charles Bagby, Jim Copeland and Jim Curry and audit manager Marty Crowson. A large part of the Atlanta office's growth, enthusiasm and optimism, he said, stems from management's very strong commitment to a formal and de-

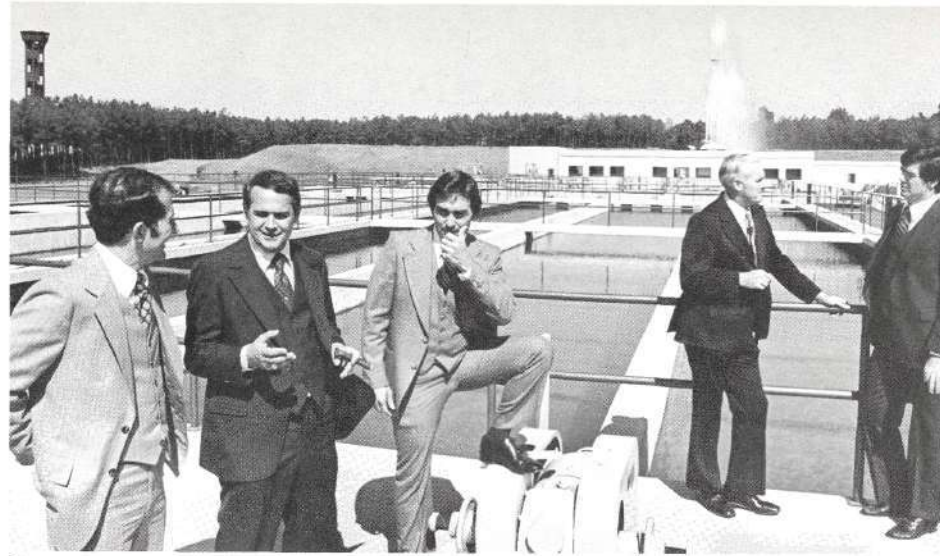
tailed practice-development program. "You have to make an investment in terms of people's time; you have to work at it. It's not a collateral duty," Bills insists.

Under the office program, the PD committee deals with prospective clients when necessary, oversees the development and maintaining of contact with attorneys, bankers and similar referral sources; counsels members of the staff in practice-development techniques; and monitors the preparation of prospective-client proposals and presentations. One of the more important functions of the committee is to designate a specific team assigned first to meet with a prospective client and then to prepare an engagement proposal.

"We also feel strongly that our people have to become more involved in community activities," Bill said, "but we want them in the more influential, visible positions with key organizations. As part of this program we have obtained copies of such booklets as *How To Be a Board or Committee Member*, part of the Leadership Library published by the National Board of the YMCA, and the *Guide for Board Organizations in Social Agencies*, published by the Child Welfare League of America. We're in the process now of building a library of PD materials for our people."

Bill said that it is management's policy to encourage people to become involved in outside activities. "We're helping those people who want to join organizations by giving them assistance, time and support. The entire staff has become PD conscious, and I think the success of this effort shows up most clearly in the increasing number of prospective-client leads we are getting from our staff people. This has been an important contributing factor to the success of our SBS practice."





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Even the monthly office newsletter includes a special section on practice-development matters, including client and prospective-client material, to make the subject more open, more available to everyone. "It's surprising how many times we've written something about a prospective client and had one of our staff people come to us and say he or she knows someone there," Bill noted.

In the same vein, Jim Copeland last year was the first person from H&S Atlanta to be in Leadership Atlanta, a nine-month program sponsored by the Chamber of Commerce. A large number of professionals are nominated for the program, with only fifty being selected to participate each year. Jim Curry is in the program this year.

"The program was established basically to help train people to fill leadership positions in the future," Jim Copeland explained. The program lasts nine months, and those participating meet in plenary sessions and in smaller study groups each month. Each study group is assigned a particular problem facing the city. As a graduate of Leadership Atlanta, Jim has led a study group and is now assisting in the administration of the study-group program.

"Although it has only been in operation for about five years," Jim said, "Leadership Atlanta has been so successful that several other cities have already started their own programs, modeled after the Atlanta format, and other cities considering its adoption have been in touch with us. I think what I really like about the program is that it gives you the training and opportunity to make a real contribution to the development of the city. And, of course, the practice-development potential in the contacts you make in a program such as this is invaluable."

A regular schedule of social activi-

ties, in addition to its respectable baseball and basketball teams, helps foster the Atlanta office's team spirit. In the fall all office personnel adjourn for an outing at Lake Lanier Island, northeast of the city, for a day of camping, horseback riding, fishing, golf, tennis, boating or just relaxing in the sun. In December there is a Christmas cocktail party for office people and their families, followed in the spring by a dinner-dance and in July by a family barbecue at Stone Mountain Park.

A strongly sports-minded city, Atlanta gives enthusiastic support to the football Falcons, baseball Braves, basketball Hawks and hockey Flames. Since there are some eleven colleges and universities in the city and surrounding area, college football also is a popular activity for alumni.

"I think in many ways Atlanta is an ideal location for anyone, single or married," Curtis Cadenhead said. "You've got a great range of professional sports for those who enjoy watching team play; there are great places for hiking, fishing, hunting and boating nearby; museums to visit; and concert and dance troupes appearing regularly. I also think Atlanta has some of the finest restaurants in the country — which some of us consider a true asset to Georgia's capital city. And if you've a mind for travel, you can get direct flights to most major cities from Atlanta.

"Atlanta would like to be an international city and it's well on the way. Aside from the strong influx of population and business to the Sun Belt during the past several years, a considerable number of foreign interests are considering investment in the Atlanta area.

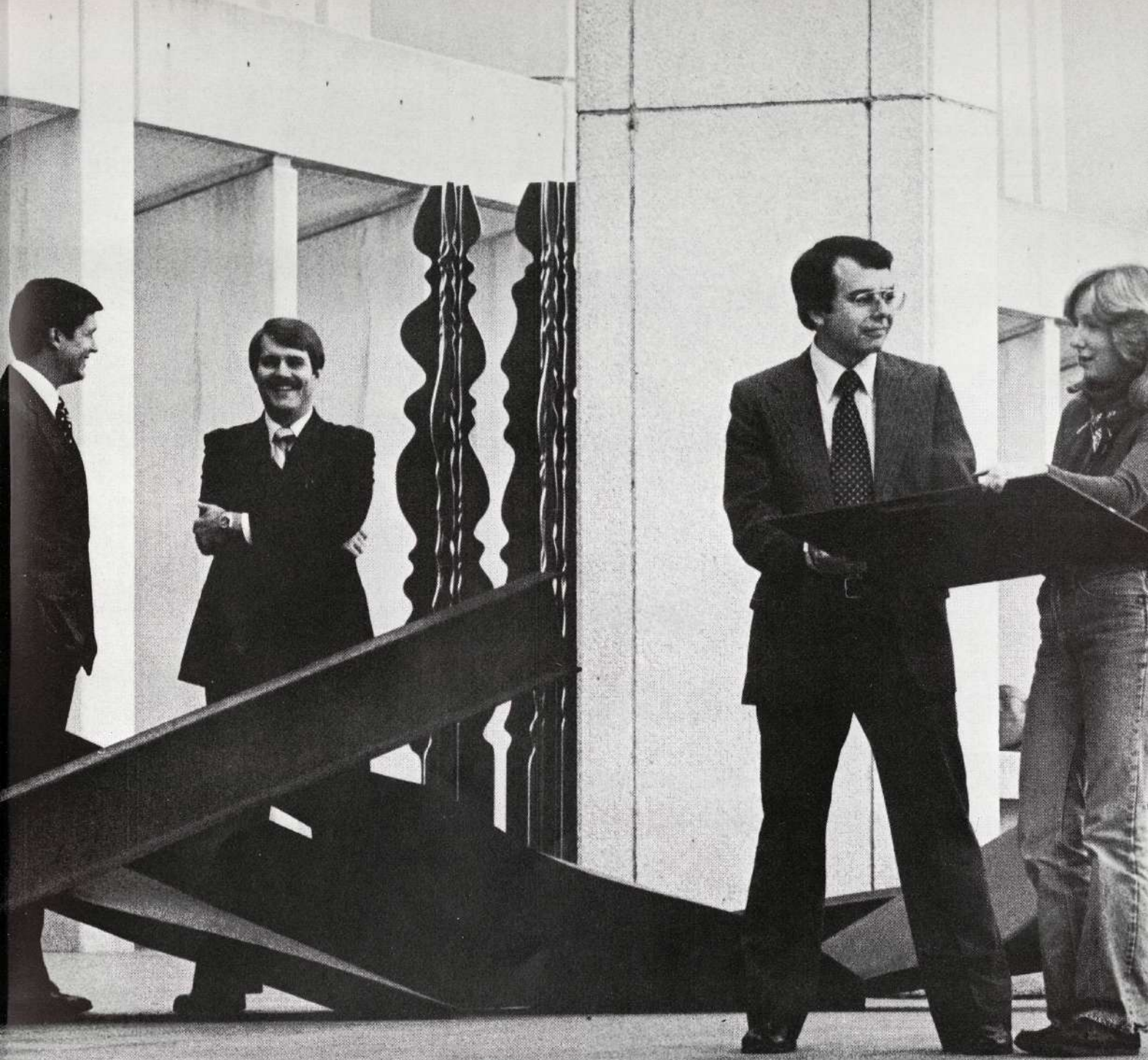
"When you live and work in Atlanta," Curtis said, "it's hard not to be optimistic." ○

1 Outside High Museum of Art, part of the Atlanta Memorial Arts Center, H&S partner Jim Copeland (l.) discusses modern steel-girder sculpture with SBS manager Michael Hembre (2nd l.), while audit manager Tom Waggoner gets a brief lesson in sketching from art student Susan Battle.

2 Enjoying a lunch break in Atlanta's Central City Park are (l. to r.) Bucky Dykes, Jr., audit senior; Linda Taylor, audit assistant; Cathy Pickard, audit senior assistant; and John Hoyle, small business services senior. Central City Park is one of the more popular places for informal dining during pleasant weather.

3 At Commerce Club reception for the prominent Atlanta law firm of King & Spalding, Atlanta PIC Curtis Cadenhead (l.) talks with K&S partners Charles Kirbo (c.) and Jimmy Sibley. Mr. Kirbo is a close friend and advisor to President Jimmy Carter.





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