

Statistically Reliable Studies



DMAIC Project
Florida Department of Revenue,
Property Tax Oversight (PTO)
October 2008



Define



Initiative Genesis

In support of its mission and vision, Property Tax Oversight of the Department of Revenue (PTO), launched a strategic initiative to improve the reliability of the statistical results used in its oversight role; every year all 67 counties in Florida submit a tax roll that must comport to statistical criteria defined in Florida Law.

Team Members and Mission:

James McAdams - Team Sponsor, Joel Schubert - Project Lead, David Beggs, Mike O'Connell, Frank Williams, Sue Harlan, and Dametria Hayward. The mission was to increase the percentage of statistically reliable samples used in determining Florida county level of assessments (LOA); the LOA is the main measure in determining the counties' compliance; this is done at the strata (class of property) level.

Indicator

The percentage of strata (statutorily mandated classes of property) that are studied with a statistically reliable sample; this is a key process indicator for the core process of Compliance Determination with PTO.

Improvement Process

Within the Tax Roll Approval Process, increase the percentage of statistically reliable samples employed in producing the statutorily mandated statistics used by PTO (relative to the determination of whether each county is in substantial compliance with Florida Law).

Schedule and Scope

The team concensed that the project was suited for the DMAIC process and began work February 4, 2008, with proposed solution(s) to be submitted in October 2008. There are two ways to produce observations for these samples, real estate appraisals or use of sales. Initial analysis indicates the real estate appraisals fall short of statistical reliability at a greater rate than sales.



Define



Project Schedule:

Process Step	02-08	03-08	04-08	05-08	06-08	07-08	08-08	09-08	10-08	Beyond Oct-08
Set Direction	█									
Stratify & Define Problem		█								
Analyze Root Cause		█								
Identify & Test Solutions			█	█	█	█	█			
Implement *								█	█	█
Ensure Results										█
Remaining Issues and Future Plans										█

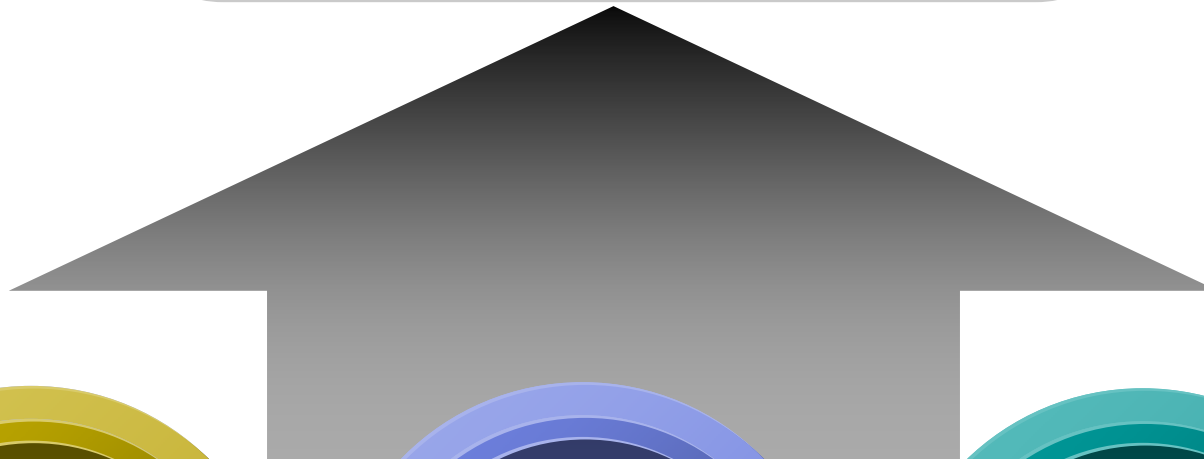
* Implementation of pilot



Define

PTO Supporting Project:

Increase the percentage of statistically reliable samples employed in producing the statutorily mandated statistics used in the Tax Roll Approval Process



PTO Supporting Mission:
Ensure fair and equitable administration

PTO Supporting Vision:
Ensure that all Florida counties administer property taxes in a fair, uniform and informative manner

PTO Supporting Strategy:
Leverage the use of sales over labor and cost intensive appraisal work



Define



PTO's Strategic Plan

The following was copied directly from the PTO's strategic plan.

Program: Property Tax Oversight							
Vision: All Florida counties will administer property taxes in a fair, uniform and informative manner.							
Mission: Our mission is to: Ensure fair and equitable administration; aid and assist local governments; and be accessible and responsive to Florida's citizenry.							
Core Process: Compliance Determination							
Owner: Joel Schubert							
Core Process Goal: Increase the percentage of in-depth classes studied with a statistically valid sample							
* Measure: The percentage of in-depth classes studied with a statistically valid sample.							
5 year projected annual targets	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Notes: This is an internal quality control measure for the compliance determination core process. Using statistically valid samples ensures that PTA's level of assessment determinations are valid and accurate.
Target	85%	85%	85%	85%	85%	85%	
Strategy	Beg. Date	End Date	Lead	Origin	Business Result	Status	Support Resources Required
Tax Roll Approval, Investigate ways of increasing statistically reliable samples	02/08	08/09	Joel Schubert	2-way, Senior Leadership	Examine Current methods, Investigate multi-year database development, adjustments for conditions of date and multiple period trending for appraisals and sales.	On Time	IAAO, budget for private consultant(s)?



Define

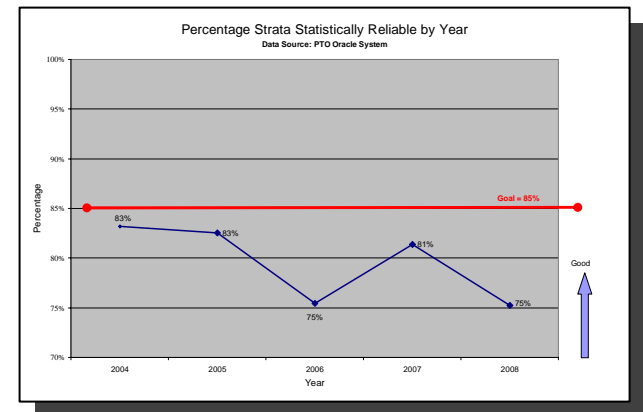


Performance Indicator: Percentage Strata Studied with a Statistically Reliable Sample

Explained:

The Compliance Determination core process is responsible for the majority of the oversight responsibilities of PTO; it has four business processes: roll evaluation and approval, truth in millage, refunds and tax certificates, and budget review and approval (see appendix for PTO general information). This project concerns the Roll Evaluation and Approval process. This is an annual process that begins in September and ends in August. During the months of August through April, PTO staff compile data sufficient to conduct a statistically reliable level of assessment by strata or classes or property on the county tax rolls as required by (S. 195.096, F.S.). Most of this data or “observations” used in the process are derived from qualified real estate sales provided by the Property Appraisers (PAs), with the remaining observations coming from property appraisals conducted by PTO field staff and contract appraisers as needed (extremely labor and resource intensive). During the months of May and June, the Department's data is reconciled with data from the PAs' offices. In July the counties submit their tax rolls for evaluation and approval. This analysis, which also uses several econometric models, **derives estimated levels of assessment for each strata, (these must be statistically reliable based on the quantity of observations, sales and/or appraisals)**. This process is concluded by August when the PAs are notified that their tax roll was either approved or approved contingent upon specific improvements that need to be made in the upcoming year.

Performance Indicator,
(measured annually)





Define



“SIPOC” for the Core Process of Compliance Determination

SIPOCS were created/updated for this and all related processes, all are included in the appendix.

Program: Property Tax Administration											
PTA Mission: "We will ensure equitable property tax administration through effective oversight and assistance. We will aid local governments through procedural, educational, and technical assistance."											
PTA Vision: "We will continually improve the quality of Florida's property system with: Professional training; Innovative technology; Effective assistance."											
Supplier(s)	Inputs / Requirements	Core Process Name: Compliance Determination									
1) County Property Tax Appraisers 2) County Tax Collectors 3) PTA Property Tax Appraisers 3) Key suppliers and vendors (e.g., contracted appraisers)	1) Property Tax Data (must be complete, accurate, and on time) 2) Corrective Action Plans (must address each action, regular validated updates, completed on time)	Core Process Macro Flowchart: Property Tax Administration—Real Property Roll Evaluation and Approval 									
		Enablers (Optional) PTA Website DOR Intranet Mapping System Strategic Partnerships and Professional Associations Statistical Analysis Software									
		Outputs / Requirements Approved County Property Rolls Requirements: 1) Must be based on statistically reliable and valid approaches for sampling, collecting, and analyzing relevant data. 2) Must be capable of identifying current performance, trends, appropriate comparisons, and performance gaps. 3) Must be accurate. 4) Must be easy to understand and interpret. 5) Must be administered and finalized within designated time frames. 6) Must be cost-effective to collect.				Key Stakeholders Florida Legislature Department of Revenue Executive Director 3) County Property Tax Appraisers 4) County Tax Collectors 5) Florida Department of Education		Process Measures (Leading indicators that are measured during the process. This allows us to make adjustments before the process is completed) NOTE For leading indicators, please see the following SIPOC Charts 1.0 Determine Sample 2.0 Establish Ratio Denominators 3.0 Determine Roll Approval 4.0 Monitor Corrective Actions			
		End of Process Measures (These are outcomes measured upon the completion of the process.) Total Cost Of Roll Evaluation and Approval Process % of Roll Determinations Completed On 1 time % of Rolls Evaluated With Statistically Reliable Samples % of PAs Satisfied With PTA Roll Evaluation and Approval Oversight (i.e., Satisfied with PTA Staff Interactions)									

Outputs/Requirements
 “1) Must be based on statistically reliable and valid approaches”

Process Measure:
 KPI of overall core process:
 “% of Rolls Evaluated with Statistical Reliable Samples”



Define



“SIPOC” for the Tax Roll Approval Process

Details business process that the project involves.

Program: Property Tax Administration								
PTA Mission: "We will ensure equitable property tax administration through effective oversight and assistance. We will aid local governments through procedural, educational, and technical assistance."								
PTA Vision: "We will continually improve the quality of Florida's property system with: Professional training; Innovative technology; Effective assistance."								
Supplier(s)	Inputs / Requirements	Core Process Name: Compliance Determination Business Process Name: Real Property Roll Evaluation and Approval				Outputs / Requirements	Customer(s) and Key Stakeholders	In-Process Measures (Leading indicators that are measured during the process. This allows us to make adjustments before the process is completed)
1) County Property Tax Appraisers 2) Econometric Consultants 3) PTA Field Services and Operational Assistance 4) Sample Denominators 5) Ratios 6) Evaluate statistics 7) Executive Roll Approval Package 8) Evaluated Roll 9) Post Audit Notification Results From Prior In Depth Reviews	1) Preliminary Tax Roll 2) Recapitulation Package 3) Complete Roll Data Submission - Must be 10 days from submission to acceptance 4) Sample Denominators 5) Ratios 6) Evaluate statistics 7) Executive Roll Approval Package 8) Evaluated Roll 9) Post Audit Notification Results From Prior In Depth Reviews	<p style="text-align: center;">3.0 Determine Roll Approval</p> <p style="text-align: center;">January February March April May June July August Sept. Oct. Nov. Dec.</p>				1) Executive Roll Approval Package - Timely (based on schedule) Available by 15th of July, Level of Assessment must have a 95% Confidence Interval 2) Evaluated Roll - 100% fully evaluated with all standards 3) Notification of Status - must meet all notification standards	1) Department of Revenue Executive Director 2) County Property Tax Appraisers	<p>% Of Tax Rolls Complete And On Time On Initial Submission</p> <p>% Of Statistical Analysis Quality Standards Met - Measure Statistically Valid</p> <p>% Of Results Notifications Accurately Completed And Submitted On Time</p> <p>% Of Final Roll Submissions With Completeness Determinations Made Within 10 Days</p> <p>% Of Rolls Evaluated To Determine Substantial Compliance Within 30 Days Of Complete Submission</p> <p>Number Of Rolls Determined Using Statistically Unreliable Approaches</p> <p>End-of Process Measures (These are outcomes measured upon the completion of the process.)</p> <p>Cost Per Roll Approval Determination (by Process And By County)</p> <p>% Of Rolls Evaluated To Statistically Reliable Level And Results Reported By July 30th</p> <p>% Of Counties Notified Of Determination Results On Time</p> <p>% Of Rolls Evaluated To Statistically Reliable Level And Results Reported By July 30th</p> <p>% Of Counties In Dispute With Post Audit Notification Findings</p> <p>% Of PAs Satisfied With Roll Approval Process</p>
Enablers (Optional)								
Mapping System DOR Intranet PTA Website (Internet) Strategic Partnerships and Professional Associations								

Where in the subprocess the appraisals and/or sales are used as observation in samples

Key Process Indicator, (project addresses at the stratum level)



Define



Stakeholder Analysis: Need communication plan for Property Appraiser and some internal prioritization and reallocation regarding the Tax Roll Approval Team, IT Dept. and Tech/Legal Dept. This should be relatively easy due to the fact the Process Owner and Program Director are “enthusiastically” committed.

PEOPLE, GROUP OR PROCESS							
LEVEL OF COMMITMENT	Property Appraisers	Tax Roll Approval Team	Program Director	IT Dept.	Budget Director	Process Owner	Technical/ Legal Dept.
Enthusiastic will work hard to make it happen		↑	X			X	
Help it work Will lend appropriate support to implement solution	↑			↑	X		↑
Compliant Will do minimal acceptable and will try to erode the standard				↑			↑
Hesitant Holds some reservations; won't volunteer							
Indifferent Won't help; won't hurt							
Uncooperative Will have to be prodded							
Opposed Will openly act on and state opposition to the solution							
Hostile Will block implementation of the solution at all costs							

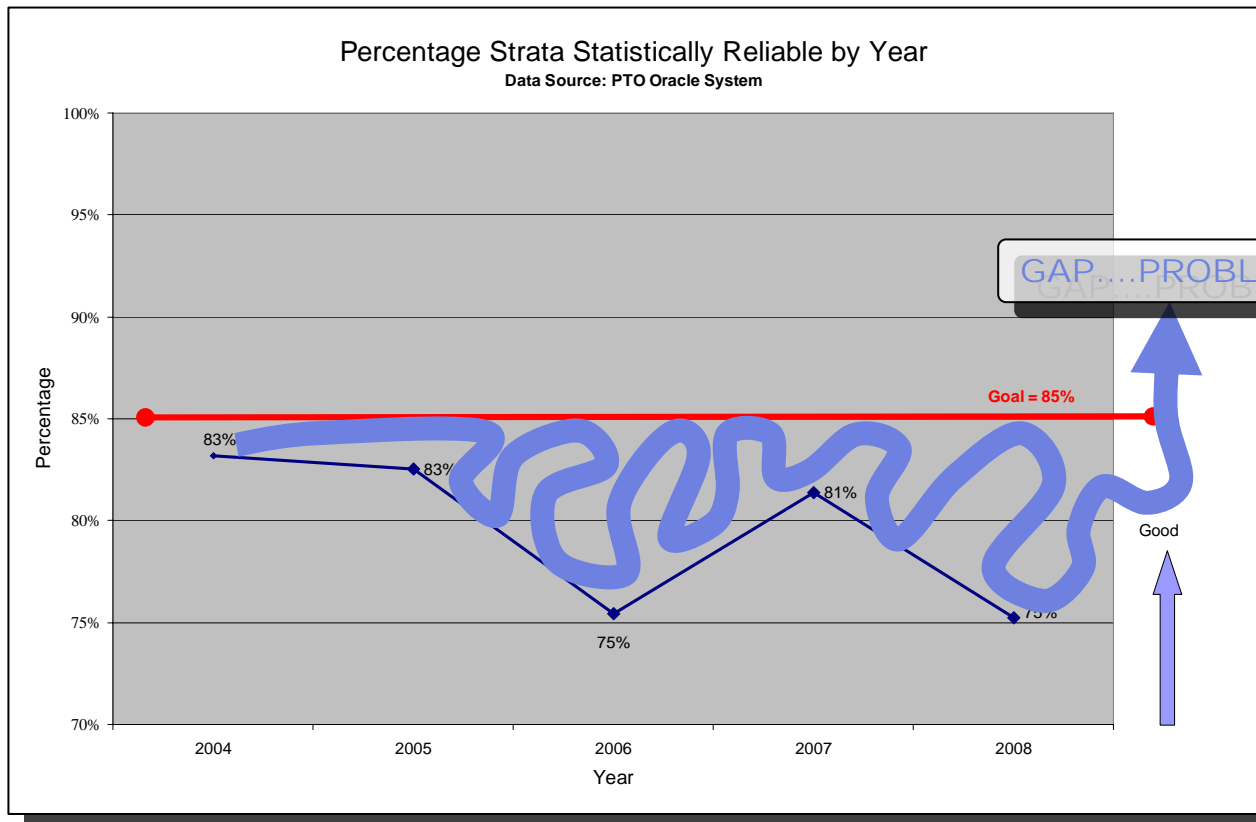


Define



Performance Indicator: Percentage Strata Studied with a Statistically Reliable Sample

The chart below illustrates the percentage of statistically reliable samples for the last five years (annual measure), compared to the goal of 85%. Based on the gap between actual and goal, there is a real problem that needs to be remedied in order for PTO to meet its strategic goals.





Define



Statistically Reliable Studies Team Charter, Created February 25, 2009, by Joel Schubert

Problem:

Within the Tax Roll Approval Process, the percentage of statistically reliable samples employed in producing the statutorily mandated statistics used by PTO (relative to the determination of whether each county is in substantial compliance with Florida Law) is not meeting the required measure.

Background:

The statistics PTO uses in their oversight role are not meeting required performance accountability measures (PAMs) for being statistically reliable, (based on the quantity of observations). Typically when the market is robust (sales of real estate are plentiful) the problem is not as prevalent. When sales are not available, PTO must use resource-intensive real estate appraisals to complement sample sizes. Budget restraints do not always allow to fully complement the sample size required, resulting in the performance gap. Current performance is around the low 80 percent over the past five years, while required performance is 85%.

Link:

This process links to the previously mentioned mission and vision of the core process as well as the specific measure of: the percentage of in-depth classes studied with a statistically valid sample.

Scope:

The process the KPI deals with is Tax Roll Evaluation and Approval. This process starts in September and ends in August of each with a determination of tax roll compliance. Thus, the KPI is an annual indicator. The team has a lot of flexibility with respect to altering the process as long as it still comports to current statutory requirements and does NOT require additional budget. Further, any other solution(s) that may require statutory change will be considered, but solutions within the current law are preferred due to time constraints.

Performance Measure and Target:

The PPI is the percentage of strata (statutorily defined classes of property) that are studied with a statistically reliable sample. The PAM for this measure is 85% with anything meeting or exceeding (above) being good. The agricultural stratum (stratum 3) has been traditionally omitted from this measure because its process is so different. In addition, the number of sales throughout the State has a significant impact on this measure.

Customer Information:

Key customers and stakeholders: Florida Legislature, DOR Executive Director, Property Appraisers, Tax Collectors, Fl. Dept. of Education, please see compliance determination and Real Property Roll Evaluation and Approval SIPOCs for a complete list of suppliers, inputs/requirements, process map, outputs/requirements, customers and key stakeholders and measures.

Interdependencies:

Other processes affected are all other sub processes of the Compliance Determination core process, see appendix for process outline of PTO.



Define



Statistically Reliable Studies Team Charter, created February 25, 2009, by Joel Schubert (Cont.)

Time Commitment:

The project commenced in February of 2008 and proposed solution(s) are scheduled to be delivered the champion in the following October. The team will meet a minimum of once a week for at least an hour during this time, advance notice will be sent out prior to each meeting concerning agenda and format.

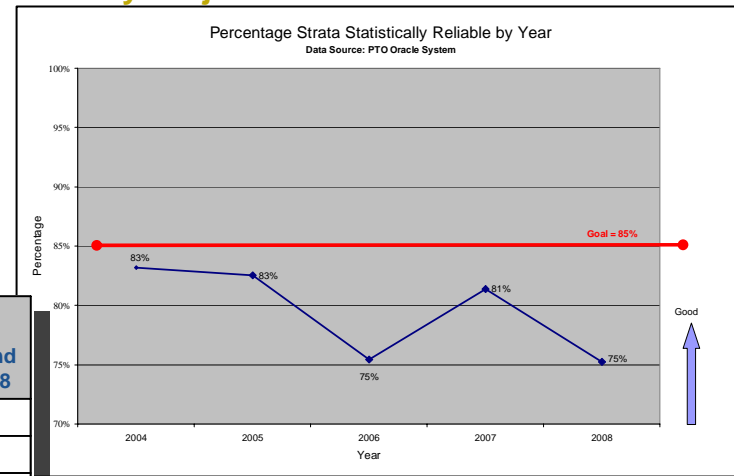
Team Members:

James McAdams, Team Sponsor and Champion, (also Program Director)
 Joel Schubert, Process Owner and Team Lead
 David Beggs, Team Member
 Mike O'Connell, Team Member
 Sue Harlan, Team Member
 Dametria Hayward, Team Member
 All people named work for the Department of Revenue in PTO

Project Plan:

Process Step	02-08	03-08	04-08	05-08	06-08	07-08	08-08	09-08	10-08	Beyond Oct-08
Set Direction	█									
Stratify & Define Problem		█	█							
Analyze Root Cause		█	█	█						
Identify & Test Solutions			█	█	█	█	█	█		
Implement *								█	█	█
Ensure Results										█
Remaining Issues and Future Plans										█

Primary Project Indicator



Management Review Schedule:

Other processes affected are all other sub processes of the Compliance Determination core process, see appendix for PTO General Information.

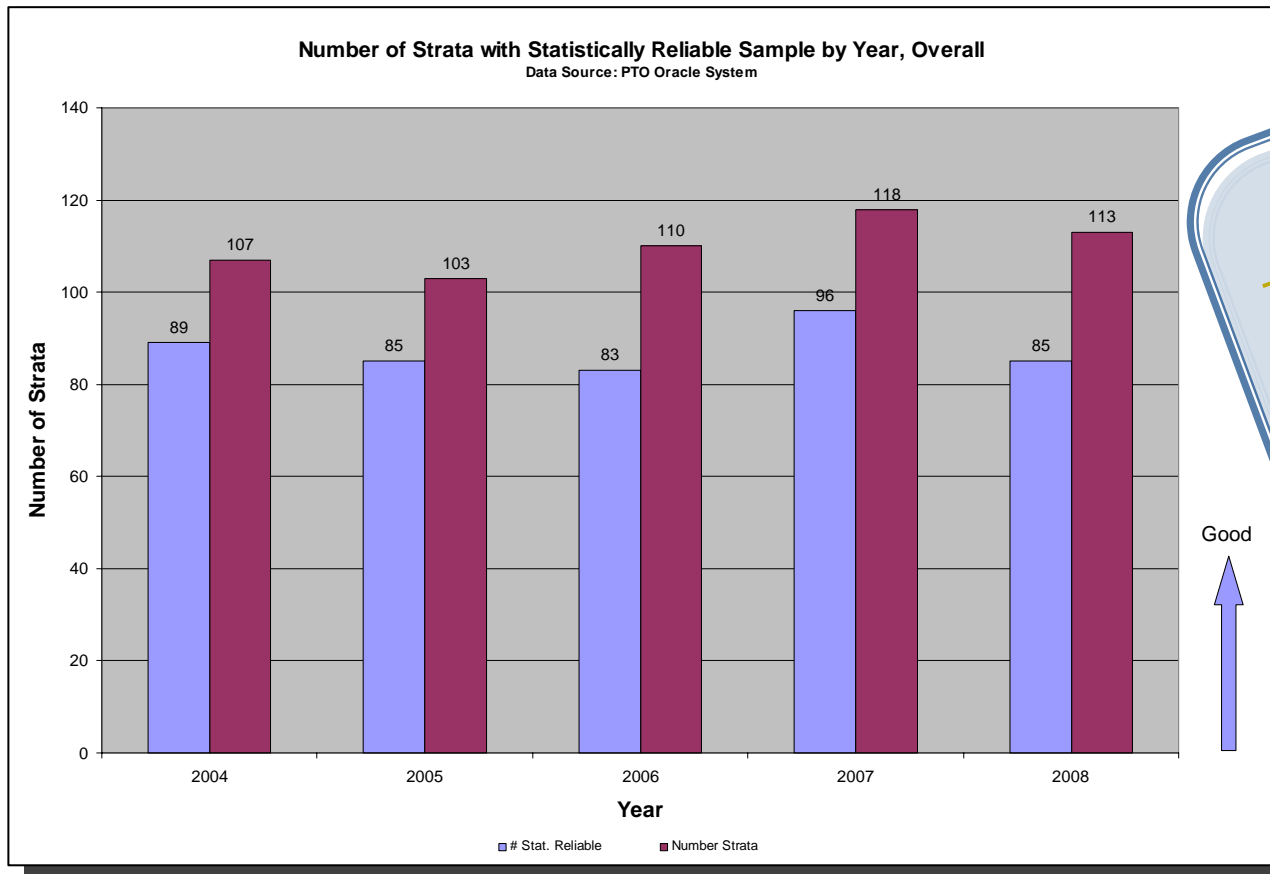


Measure



Question: Does the number of strata studied each year impact the KPI?

The chart below illustrates the number of statistically reliable strata studied via both appraisal and sales compared to the number of strata studied for the year.



Answer:
There is no discernable pattern in investigating the KPI by year and # of strata

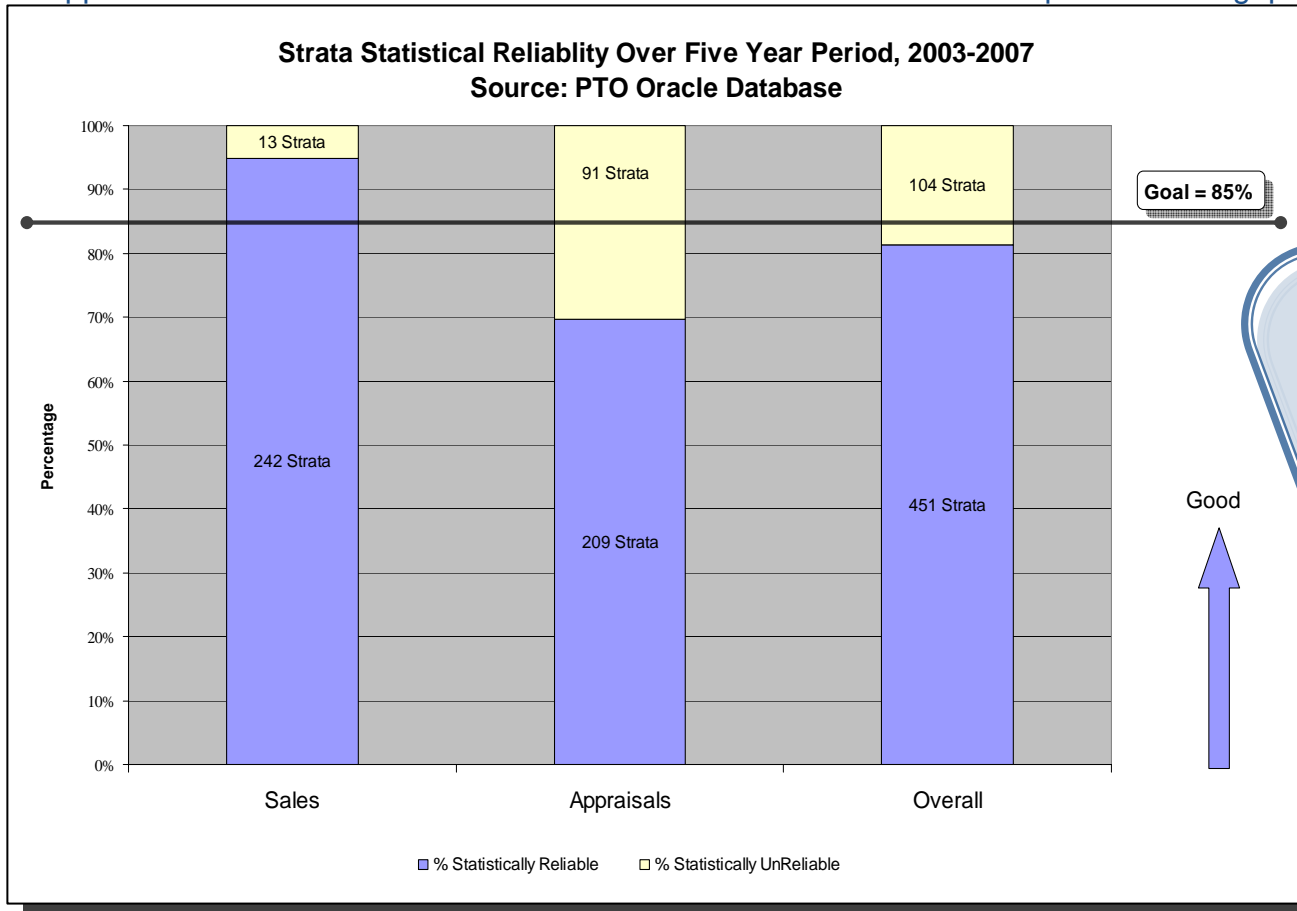


Measure



Question: Are the sales or appraisals contributing more to the problem?

The chart below illustrates the percentage of statistically reliable samples for the last five years by sample type (appraisal or sales), compared to the goal of 85%. Based on the gaps between actual and goal, it is apparent that the samples consisting of appraisals are far less successful than sales and are the source of the performance gap.



Answer:
By far the appraisals are contributing most to the problem (gap)

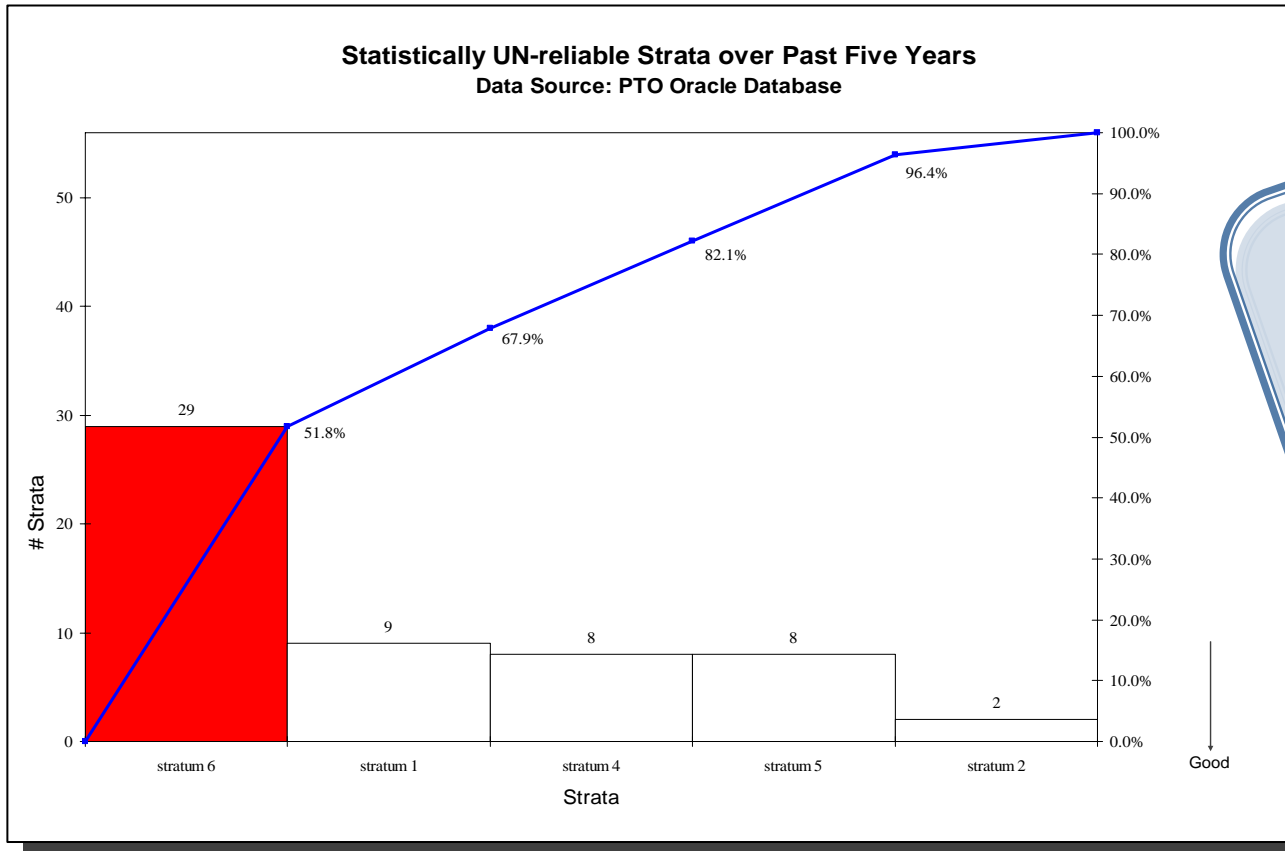


Measure



Question: Is there a particular stratum contributing to the problem?

The pareto below illustrates the percentage of statistically UN-reliable samples for the last five years by strata. Based on this information, it is apparent that stratum six (commercial/industrial properties) is contributing most to the problem. Because of the lack of sales in this stratum (even in robust years), its LOA has been traditionally measured via the use of real estate appraisals.



Answer:
By far, stratum six,
is contributing
most to the
problem.



Measure



Analysis Summary:

Samples were analyzed by stratum, composition type, number of strata studied per year and patterns over time. Analysis indicate no pattern over time, but does indicate the appraisals are far more responsible for the performance gap than sales. Furthermore, stratum six, which is composed of improved commercial and industrial properties, is the worst performing with respect to the KPI; this stratum is almost exclusively studied via appraisals.

Problem Statement:

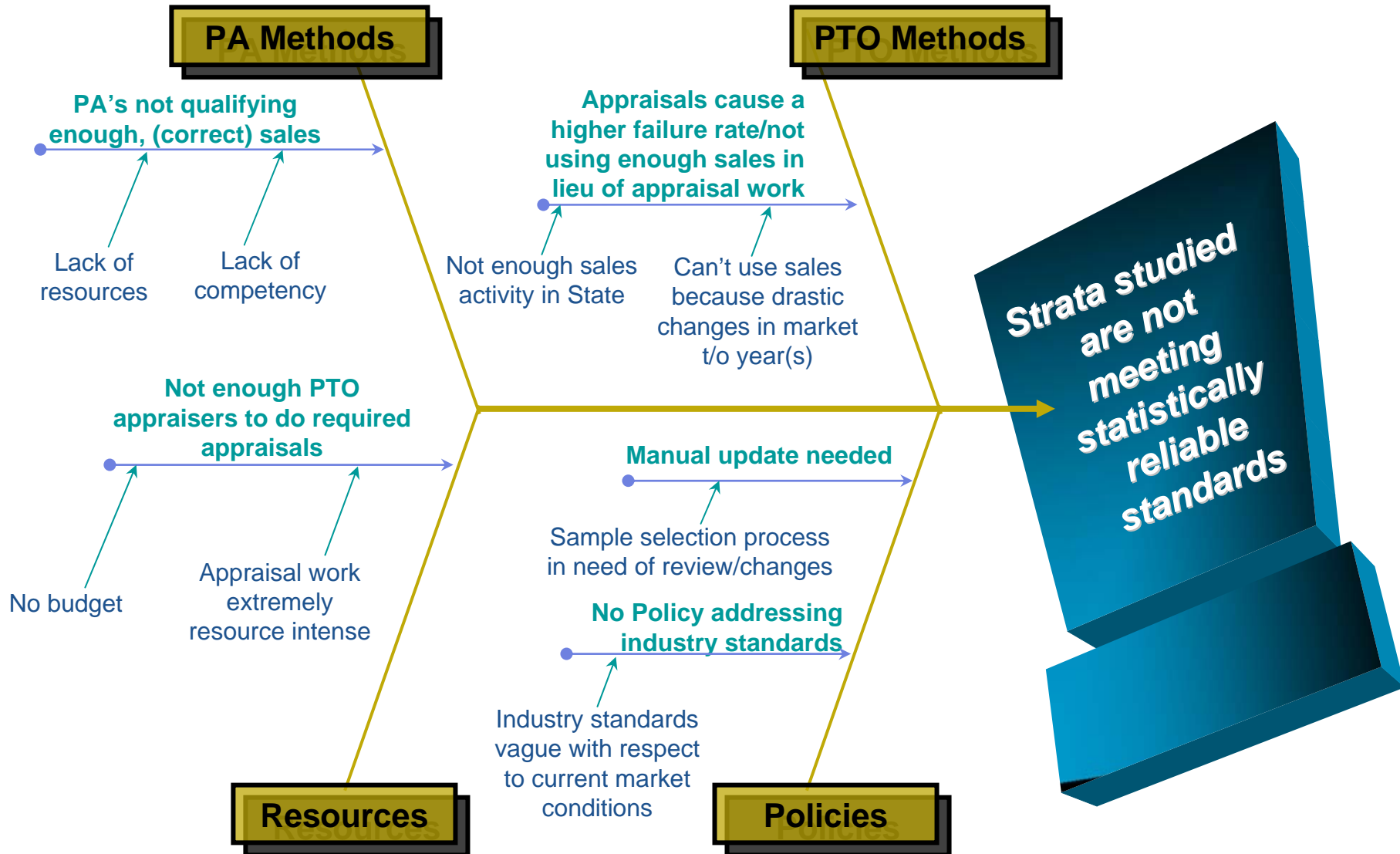
During the late 1990's and early 2000's, PTO had relative ease in meeting their long-standing goal of 85% of strata studied with a statistically reliable sample; this was due to a robust market which included a vast amount of sales in Florida. Since then, the quantity of sales has dropped off causing PTO to employ more appraisals as samples which do not perform as well as sales. Further, because PTO has a fixed resource capacity, they are not able to do all the appraisal work necessary for statistically reliable samples. As a result, PTO has contracted with private, "fee" appraisers to complement the workload. This is extremely resource intense, costing approximately \$230,000 per year. Even with these additional appraisals, PTO is still not meeting their goal.

Target:

Meet or exceed the goal of 85% statistically reliable samples using current PTO appraisers and resources only, thus saving the annual cost of \$230,000 associated with outside contracting.



Analyze, Fishbone Summary





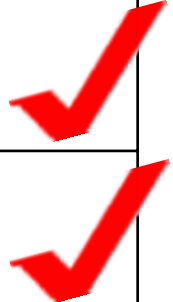
Analyze



Root Cause Evaluation Matrix Summary

Major Bone	Potential Root Causes to Verify	Verification Method	Verified?	Impact
PA Methods	Lack of Resources and/or competency of PAs' staff to qualify sales	PTO sales qualification studies	Yes	Medium
PTO Methods	PTO using too many appraisals for observations in their analyses	Analysis of studies from prior years, external and internal consultants	Yes	High
Resources	Not enough PTO appraisers to do required appraisal sample	Analysis of studies from prior years, external and internal consultants	Yes	High
Policies	Manual update and potential changes needed in sampling process	Internal and external consultants analyze current process	Yes	Medium
Materials	None		N/A	N/A
Machines	None		N/A	N/A

If PTO eliminated the need for contract appraisers, it could save \$230,000 a year.





Improve



Countermeasures Evaluation and Selection Matrix

Potential Countermeasure	Effectiveness	Feasibility	Timely	Customer Oriented	Efficient	Keep?
1. Add more PTO staff appraisers to produce required # of appraisals for statistical reliability	H	L	M	L	L	No
2. Add more contract appraisers to produce required # of appraisals for statistical reliability	H	L	M	L	L	No
3. Legislative change to require less of a confidence interval, which in turn would require fewer samples (appraisals)	M	L	L	M	M	No
4. Change sampling process to combine more strata, which would decrease sample sizes	M	L	L	L	L	No
5. Use automated valuation models in lieu of appraisal work	H	H	H	H	H	Yes
6. Employ a method to adjust sales for time so multi-year sale databases can be used in lieu of appraisals	H	H	M	H	H	Yes

Legend: H = High, M = Medium, L = Low, N = Not at all



Improve



Both potential solutions determined to be viable for exploration were investigated:

5. Automated Valuation Systems (AVMs)

Several vendors that provide this service were interviewed by the team. The best vendor was invited to give a demonstration to PTO. The vendor was then given a sample to develop values to be used in the analysis of tax rolls in lieu of appraisal work. After a methodical evaluation of the product, it was determined this was NOT a viable solution.

6. Use of Multi-year Sale Databases

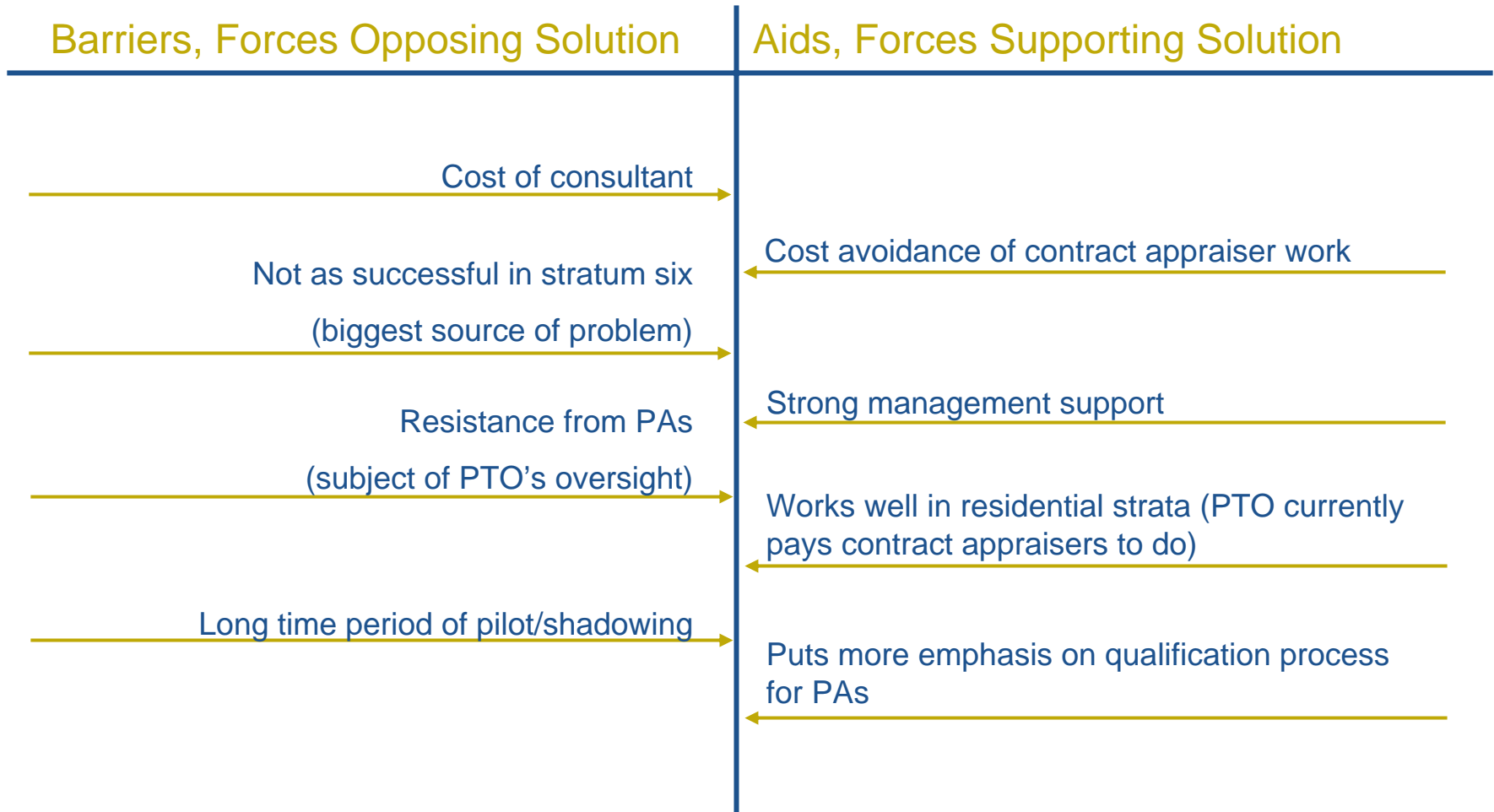
As with the AVM investigation, several similar oversight agencies were surveyed for best practices regarding the use of multi-year sale databases for analysis of tax rolls. Traditionally, PTO only used the prior year of sales since the Program has no method to adjust “older sales” for the conditions associated with each (i.e. time, etc). Based on our research, this potential solution SEEMED viable and several consultants who perform this type of work were interviewed and one was selected for a pilot project that would shadow our current process.



Improve



Barriers and Aids Analysis





Improve



Cost/Benefit Analysis

Costs	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Comments
1. Consultant's Fees	\$2,200	\$2,000	\$1,500	\$1,500	\$1,500	\$8,700	Costs decrease over time due to PTO increasingly doing more of the consultant's work
2. Estimate of salary money spent on Improvement Team's time	\$2,500	0	0	0	0	\$2,500	
Total Costs	\$4,700	\$2,000	\$1,500	\$1,500	\$1,500	\$11,200	
Benefits	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Comments
1. Cost avoidance of contract appraisers	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$1,150,000	PTO could use "all sales" in residential strata and not hire contract appraisers
2. Cost avoidance of PTO's contract manager	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	Based on typical hours by PTO contract manager
3. Cost avoidance of reviewing contract appraisers' work	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000	Based on typical hours required by PTO reviewers
Total Benefits	\$242,000	\$242,000	\$242,000	\$242,000	\$242,000	\$1,210,000	Note: Cash flow analysis does not reflect the time value of money.
Net Cash Flow	\$237,300	\$240,000	\$240,500	\$240,500	\$240,500	\$1,198,800	

Over a five-year period
this solution could save
PTO approximately
\$1.2 million



Improve



Pilot Project Results:

The tax roll approval process was replicated for the past two years using multi-year sale databases. The results indicated a feasible product for the residential strata, but not for stratum six. Based on this, the PTO's principals approved the recommendation to replace all the contract appraisal work in the residential strata with this new methodology; this would save the aforementioned 1.2 million dollars over the next five years. This methodology will also ensure all the residential strata are statistically reliable. The 1.2 million dollars of cost avoidance will be redirected toward remedying stratum six, the main cause of the problem.

This does NOT include spillover calculation savings which would result from the increased productivity of PTO staff because they would no longer have to review the contractor's work or manage the contract.



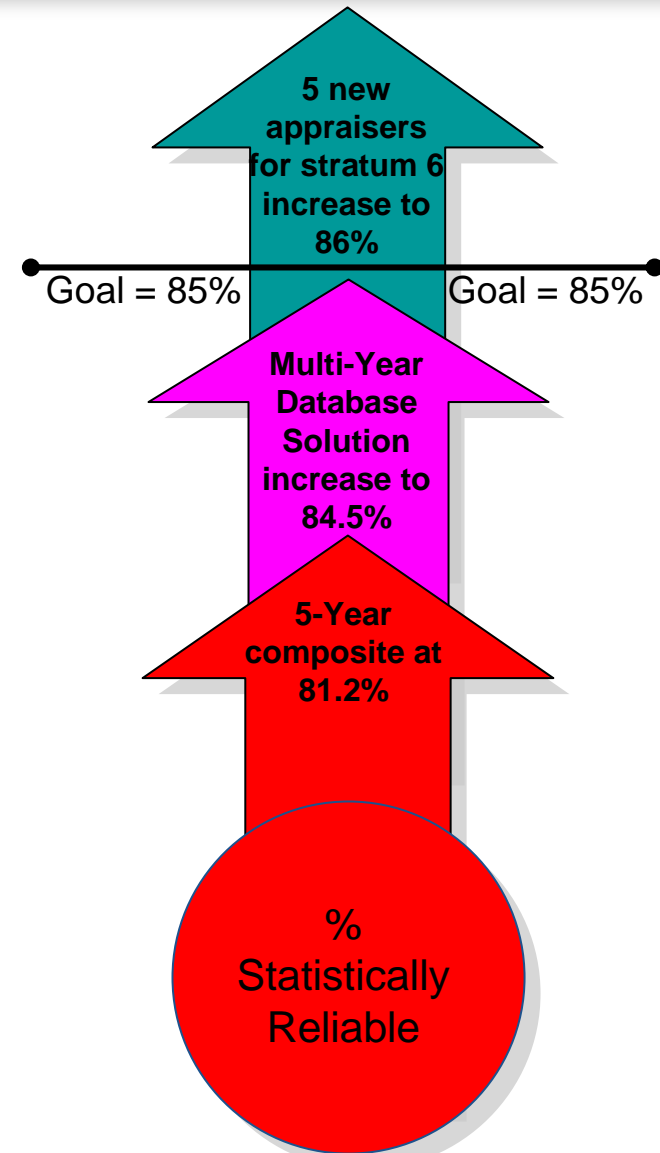
Improve



Impact on PPI

Due to the new process improvement, ALL of the residential strata will be statistically reliable due to numerous amounts of observations available when using multi-year sale databases. The composite PPI for the last five years was 81.2%. Had this process improvement been in place, all of strata one and four would have been statistically reliable increasing this composite ratio 3.3 percentage points to 84.5%. Already, this is just one half of a percentage point below the goal of 85%!

The Team has also made the recommendation to hire more appraisers with the 1.2 million dollars being redirected toward stratum six. PTO believes it will be able to hire four (4) more appraisers at 55,000 per year salary (including benefits). These positions are currently subject to a hiring freeze and more than likely PTO would have lost them. With the newly increased resource capacity of these four new positions, it is conservatively estimated that it would have increased the composite ratio an additional 1.5 percentage points, to 86%.





Improve



In Summary:

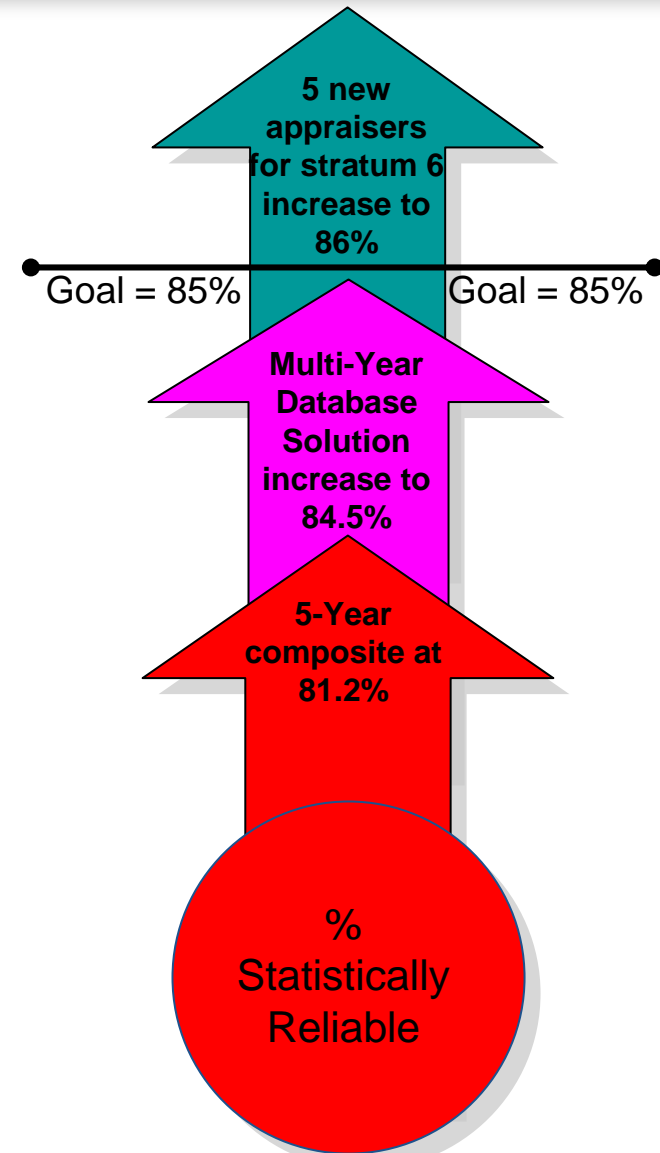
The root cause of the problem was that the appraisals were not performing as well with respect to the statistically reliable measure compared to sales, particularly in stratum six. Several possible solutions were considered and narrowed down to two. Of the two, use of a multi-year sale database was found to be viable even though it did not work well for stratum six. However, the solution was successfully piloted toward the residential strata. This solution closes the performance gap in two ways:

1. Makes all Residential Strata Statically Reliable

Over the past five years this would have increased the statistical reliability composite percentage to within one-half of a percentage point of the 85% goal.

2. Produces Approximately 1.2 Million Dollars in Cost Avoidance over the next five years

PTO is able to redirect these funds to increasing the statistical reliability of stratum six (producing more appraisals, because sales are not an option). Conservatively, with four more appraisers, PTO should be able to increase the percentage to 86%; a full percentage point above the goal.



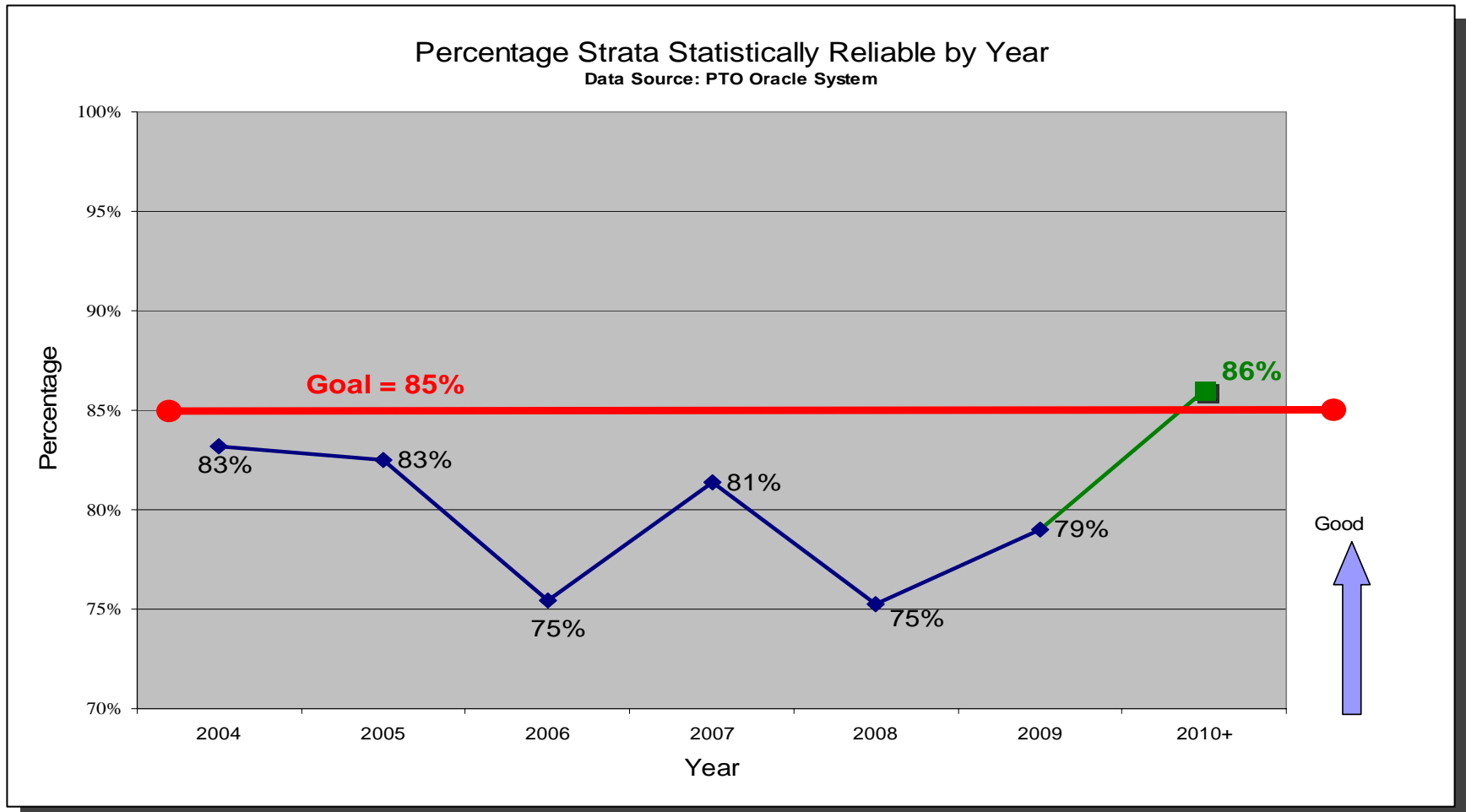


Improve



Performance Indicator: Percentage Strata Studied with a Statistically Reliable Sample Post Process Change

The chart below illustrates the percentage of statistically reliable samples for the last five years and projected result, based on the process change, which will be implemented the 2010 in-depth year.





Control

Ensuring Results:

Ensuring long-term results is much easier with this project as the potential greenbelt is also the process owner so there is no real transition or handoff. However, the following is a high-level view of the integration plan:

Integration Plan Matrix

Action - What is to be Done?	Who is Responsible	When it will be Done?	Date Complete?
Finalize long-term contract with vendor	Schubert/Ferriby	Aug-09	TBD
Hire new appraisers	Smith/Paramore	Feb-09	TBD
Communicate new process in all areas of Department	Senior Management	Mar-09	TBD
Update procedures to reflect new process	Harlan/Grumme	Jan-10	TBD
Update position descriptions	Grumme	Jan-10	TBD
Integrate new process into the Oracle System	Gordon/Hansen	Jan-10	TBD
Ensure new process is communicated to PAs	Schubert/Harlan	Continuous process	Ongoing



Control

Lessons Learned:

- Do your QI Story as you go, like the training stated and restated!
- There is nothing wrong with including “outsiders” (consultants) on your team.
- The Team had a wealth of talent and worked well together.
- QI Macros is a valuable tool.
- It is important to be open and share data and opinions.
- Benchmarking is a valuable tool.
- Excellent training on the use of tools.

**A sincere thanks to the Team
and especially Steve Dickinson
for their efforts!**



Questions?