

Cruisin' for a Bruisin'

By Michael A. Crawford, CPA



Michael A. Crawford, CPA, is chairman of Crawford & Associates, PC in Oklahoma City. He is a past president of the OSCP, past chairman of various OSCP committees and a member of the Oklahoma Accounting Hall of Fame. He is the vice chairman of the Governmental Accounting Standards Advisory Council, frequent national lecturer and speaker, an author of various AICPA technical publications and the current co-author of the CCH Governmental GAAP Guides and Updates and the new CPA Multistate Guide to Ethics and Professional Conduct.

Can I come to work for you?" I often find myself having to politely answer this question from those who learn about our firm's periodic get-away-from-work excursions — a week-long cruise aboard a luxury cruise ship. I take a great deal of pride and satisfaction in having established a successful professional accounting firm that has maintained a long-standing reputation as a rewarding and fun place to work. Essential to that success has been our efforts to create a family-friendly work environment that attempts to exceed our staff's expectations. What better way to show our appreciation and provide for bonding opportunities than a week at sea away from any thoughts of business? What better way to relax?

However, on our most recent firm cruise, I was reminded that a week at sea may not always be as relaxing as planned.

My past experiences and many lifetime misadventures tell me that you can not go an entire week with a group of 50 friends and family, without something unexpected happening. I just didn't anticipate that, from the entire group, the unexpected would happen to my wife and me.

This particular cruise was a seven-day adventure through the western Caribbean with stops in Jamaica, Grand Cayman and Cozumel, Mexico. Actually, the cruise was going quite well with expected minor setbacks occurring, like a few cases of mild sea sickness, late-arrivers to group excursions, a temporarily lost billfold in a cab, lost glasses in the ocean and minor scrapes and cuts from speeding down water slides. It wasn't until the last stop on the cruise, in Cozumel, that the truly unexpected raised its ugly head.

Once we arrived in port and disembarked the ship, a large portion of our group elected to spend the day at one of the local area beach resorts enjoying the sun, the ocean and various water sports.

While certain individuals in our party took it easy by relaxing on the beach and swimming in the ocean, other more adventurous members of our firm experienced the thrills of speeding along the ocean water on wave runners and enjoying a bird's-eye view of the entire area from a parasail high above the ocean.

As part of the adventurous group, my wife, our twenty-three-year-old son, our eleven-year-old nephew and I opted to enjoy the bird's-eye view.

While my wife, son and I were experienced parasailers; this was a first for our young nephew. So, he was quite nervous and had to be coaxed into this adventure and re-assured the entire time we were heading out to sea in the boat that it was perfectly safe and a lot of fun. Even as he and my son were being lifted in tandem into the air by the parachute firmly attached to the boat by its cable, we could still hear him loudly expressing his concerns over his safety and well-being. My wife and I chuckled as we watched from the boat while the boys effortlessly floated high above and eventually returned safely to the boat. Back on board, our nephew had dramatically changed his tune and was now telling us how fun it was to fly. "We told you so," we said.

It was now our turn to set sail. We also elected to ride tandem, with my wife in front and me strapped in firmly behind her. We were enjoying the view from 800 feet above the ocean, when suddenly we felt a sharp jolt and then a new sensation — an unanticipated and undesired sense of freedom. We were no longer attached
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make improvements for you?

If you think your ideas or suggestions are radical or need facilitation, allow me to make another suggestion: sign up for leadership. Be a part of any of the OSCPA's 26 specialty committees or volunteer at the chapter level. Not only will you help shape the future of your profession, you will also meet and network with others who share your dedication, your interests ... and your pride in your OSCPA.

Never forget: We are your society. We are here because of and for our members. €

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to the boat; the parasail cable had snapped!

That's right! It had snapped and released us from any connection to the boat!

Interestingly, my wife and I had completely different initial panic-stricken thoughts. Her first thought was that we were going to plunge at a high speed into the ocean. My initial thought was that we were going to be whisked away by the wind and carried to somewhere like Cuba. Thankfully, we were both wrong.

With the broken cable dangling below us, the parachute was actually bringing us down relatively slowly to the beautiful blue ocean below. In between her screams, I kept reassuring my wife all the way down that everything was going to be okay. That didn't seem to comfort her too much, though. At one time, I even had to stop her from trying to release the harness that was attached to the parachute; otherwise her initial concerns of our demise might have come true.

After about a minute or so of gliding downward, we hit the ocean at a pace fast enough to send us a couple of feet under water. For a moment, I thought we might be kept under water by the weight of the parachute on top of us. However, thankfully the parachute remained above water and stayed slightly behind us. As we popped up from under the water, we immediately realized we now had a new problem.

The wind was carrying the parachute — along with us, as we were still attached to it — across the water fairly rapidly. As

we struggled to keep our heads above water while our bodies skipped across the water's surface, we could see, in the distance, the parasail boat and its concerned driver and passengers, including our son and nephew, desperately trying to catch up with us. After finally reaching us, the driver's assistant dove into the ocean and freed us from the parachute harness and helped us back into the boat.

Once on board, words came out of my mouth to my son that even I couldn't believe.

"Did you get any pictures of this?" Surprised with my inquiry, my son said he had other things on his mind than taking pictures, so, sadly, we don't have photographs of the event.

After giving us a few minutes to calm down, the boat driver said they were going to refund our money and that the adventure was on them. Other than our nerves being rattled, the only physical damage we sustained were matching bruises on our upper arms. We're not sure if the bruises were the result of hitting the water or from tightly grasping the parachute harness during the decent, but either way they served as the battle wounds we could show the rest of our group as we shared our story.

There was a positive outcome to this adventure at sea: We can now scratch skydiving, parachuting *and* body surfing off our lifetime to-do list. €

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form located online at <http://www.oscpa.com/?402> and send it in or contact Communications Director Amy Welch at awelch@oscpa.com or (800) 522-8261 or (405) 841-3800, ext. 3806, with your nominations or questions.

While the Public Service Award is designated by the OSCPA, the AICPA will recognize on a national level each state society's winner. In order to be nominated, a CPA must hold a CPA certificate and be in good standing with the Society. Candidates should meet at least one of the following qualifications:

- Participate in community, charitable or civic activities on an on-going basis;
- Be responsible for a public service project that has a positive, significant

impact on the community;

- Serve in a notable volunteer capacity in local, state or national government;
- Encourage participation on or implementation of community projects in published materials;
- Serve in an outstanding manner as an appointed or elected official at the local, state or national level.

The Society encourages each chapter to nominate a member to receive the OSCPA Public Service Award and to publicly recognize the nominee for his or her accomplishments. The award is presented yearly at the OSCPA Annual Members Meeting. The Nominations Committee makes the selection.

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