

Michael A. Crawford, CPA, is chairman of Crawford & Associates, PC, in Oklahoma City. He is a past president of the OSCPA, past chairman of various OSCPA committees and a member of the Oklahoma Accounting Hall of Fame. He is a current 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.

A Funny Thing Happened on the Way to Work...

The Glamorous Life of a World Traveler

By Michael A. Crawford, CPA

Traveling around the world in conjunction with work is glamorous and enviable, right?

Guess again.

Anyone who travels frequently can appreciate potential voyage difficulties that lie on the horizon. From air travel delays and lodging problems to rental car difficulties, the conceivable complications are endless.

As a CPA with a specific industry expertise, I have had the "opportunity" to travel a great deal around America and the world, providing training and consultation. While I have enjoyed many memorable adventures related to this work, one such trip will forever stand out in my mind as a testament to Murphy's Law, "Whatever can go wrong, will go wrong."

I was on my way to provide training to the Office of the Montana State Auditor and subsequent training for the Montana Society of CPAs. My first indication that this would be an unforgettable trip occurred when I arrived in Denver, Colo. to catch a connecting flight to Bozeman, Mont. While we

patiently waited for the connecting flight to depart, the airline representative calmly announced over the intercom that the flight would be delayed — *because the plane had a hole in it.*

That's right — they announced loud and clear over the public address system that the plane had a hole in it. This was not the kind of reassuring news an airline passenger needed to hear. They could just as easily have said the plane was having "mechanical difficulties," which is unnerving enough, but not nearly as alarming as hearing there's a hole in the plane.

Needless to say, they had to find a different plane, which took a mere six hours. Around 1:30 a.m., we were finally up in the friendly skies again.

We arrived safely in Bozeman, where I had made rental car and hotel reservations. My plan was to stay the night where I would be working for most of the week. However, my first work assignment was to drive to Helena, Mont., early on the first morning to speak at the State Capitol before driving back to Bozeman for the remainder of my stay and work.

Upon arriving in Bozeman from my

unintended red eye flight, I proceeded to the rental car counter. Actually, I was somewhat surprised the rental car counter was still open at that time of night, but there in front of me was the face of my tired but eager rental car agent behind the counter. I didn't have to give the agent my name; he had been anxiously waiting on me all night. He greeted me and said he was glad I finally made it. However, he had some bad news.

Because I was delayed, he had to rent all the available cars and, as a result, the only vehicle remaining for me was an open-air Jeep. Because no other rental agencies were open and I had an early morning drive to Helena, I had no choice but to accept my new breezy wheels.

Once I had my mode of ground transportation set, I wanted to try and get a brief but good night's sleep at the hotel. Upon my 3:30 a.m. arrival at the hotel, I awakened the night manager and informed him I had finally arrived and was ready for a nap before my early morning travels. The night manager looked perplexed as he explained he gave away my

(FUNNY cont. on 33)

(CHAPTER Cont. from 30)

Tulsa • The Tulsa Chapter meets from 11:30 a.m. to 1 p.m. on the third Thursday of the month. Meetings are usually at the Holiday Inn at I-44 and Yale in Tulsa and include lunch and one hour of CPE. Cost is \$15 for members and \$20 for nonmembers. For more info, e-mail the chapter president, Paul Muret, at paul@muretcpa.com or call (918) 691-5939.

Western • Meetings are usually the last Thursday of the month, at K-Bob's Steak House, 1333 E. Main St., in Weatherford. Dinner begins at 6 p.m. and the program begins at 7 p.m. For more info, e-mail the chapter president, Rodney Maxwell, at rodmaxwellcpa@hotmail.com or call (580) 225-5070. €

(SOCIETY Cont. from 15)

Rachel T. Jones, Oklahoma City, accountant, FAA Mike Montoney Aeronautical Center, Oklahoma City
Justin W. Jorns, Oklahoma City, tax staff, Murrell, Hall, McIntosh & Co., PLLP, Oklahoma City
Lesli King, Tulsa, sales coordinator, Williams & Williams, Tulsa
Ji Liu, Oklahoma City, computer lab assistant, Oklahoma City University, Oklahoma City
Lori R. Parker, Weatherford, staff accountant, Douglas K. Eyster, CPA, PLC, Thomas
Julie A. Price, Yukon, accountant, Express Services, Inc., Oklahoma City
Dustin L. Newman, Moore, staff accountant, Havern Behrens & Heim, Yukon
Joshua A. Pitts, Oklahoma City, operations accountant, Chesapeake Energy, Oklahoma City
Betsy E. Rizik, Broken Arrow, manager, BR Accounting, Tulsa
Jenny M. Schroeder, Oklahoma City, accounting clerk III, AMC Systems Inc., Oklahoma City
Lori M. Spreier, Oklahoma City, assurance staff II, Grant Thornton LLP, Oklahoma City
Lori B. Williams, Oklahoma City, staff accountant, Wedel Rahill & Associates, CPAs, PLC, Oklahoma City
Keri J. Wright, Edmond
Sachiko Yamakawa, Oklahoma City

New Fellow Members

Julie D. Aggus, Jenks, staff accountant, Deloitte & Touche, LLP, Tulsa
Jared L. Anderson, Collinsville, internal auditor, Helmerich & Payne, Inc., Tulsa
Kimberly S. Beaucourt, Oklahoma City, senior, BKD LLP, Oklahoma City
Deborah M. Bell, Broken Arrow, senior accountant, Samson Investment Co., Tulsa
Catherine M. Biddick, Ardmore, staff accountant, Smith Carney & Co., PC, Ardmore
Melinda L. Billington, Edmond, manager general accounting, OGE Energy Corp., Oklahoma City
Andrew T. Brown, Jenks
Larry K. Brown, Broken Arrow, controller, Helicomb International Inc., Tulsa
Marlene Burgess-Jackson, Edmond
Diane Carlson-Landon, Jenks, accountant, Hinkle & Company, PLLC, Tulsa
Dudley C. Chalmers, Broken Arrow, senior accountant, Hilti, Inc., Tulsa
David A. Clanin, Tulsa, internal audit manager, Vanguard Car Rental USA, Inc., Tulsa
James T. Cox, Purcell, managing partner, Duffy, Cox & Associates, CPAs, PC, Purcell
Sheryl L. Cramer, Lawton, office manager, Cramer Law

Firm, Lawton
Sandra L. Crisp, Tulsa, accountant, Tulsa Parks, Tulsa
Gary W. Dennis, Pawhuska, manager, Ernst & Young, LLP, Tulsa
Mitzi A. Doster, Tomball, Texas
Paul E. Dupre IV, Tulsa, audit manager, Williams Jarrett Smith & Co., Tulsa
Kevin J. Flanagan, Tulsa, accounting analyst, Williams Companies, Inc., Tulsa
Alvin R. Friesen, Guthrie
Shannah K. Goins, Broken Arrow, accountant, Williams Power Company, Tulsa
James D. Graham, Oklahoma City, chief financial officer, 21st Century Home Health, Edmond
Michael J. Graves, Tuttle, chief financial officer, The Benham Companies, LLC, Oklahoma City
Lee E. Gustafson, Tulsa, senior accountant, Williams Companies, Inc., Tulsa
Shelly D. Harry, Edmond, tax manager, John M. Arledge & Associates, PC, Edmond
Darren B. Hayes, Goshen, Ind., general manager, Sundowner Trailers, Inc., Elkhart, Ind.
Jacquelyn A. Howard, Tulsa, audit manager, Gelman Rosenberg & Freedman, Bethesda, Md.
Marcus A. Huck, Tulsa, staff accountant, Tullius Taylor Sartain & Sartain, LLP, Tulsa
Kathleen K. Jewell, Tulsa, vice president of finance, Tulsa Area United Way, Tulsa
Steven W. Johns, Oklahoma City, manager general accounting, Kerr-McGee Corporation, Oklahoma City
Brody D. Johnson, Tulsa, director of accounting and finance, GEA Rainey Corp., Catoosa
Courtney A. Jones, Ardmore, staff accountant, Smith Carney & Co., PC, Ardmore
Renee S. Kissler, Oklahoma City, recruiter, Accel Financial Staffing, Oklahoma City
Judith L. Landrum, Edmond, internal audit director, Oklahoma State Department of Human Services, Oklahoma City
Amanda J. Lizardi, Tulsa, accountant, Samson Investment Co., Tulsa
Matthew R. Logsdon, Oklahoma City, tax accountant, Hogan & Slovacek, PC, Oklahoma City
George R. Louthan III, Edmond, shareholder, Ewing & Louthan, CPAs, PC, Edmond
Cari A. Madden, Edmond
Debra G. Mann, Oklahoma City
Andrew P. McLaughlin, Saint Louis, Mo., accountant, AG Edwards and Sons, Saint Louis, Mo.
Kristen D. Merkle, Bartlesville, associate analyst, ConocoPhillips, Bartlesville
Donovan A. Miller, Tulsa, staff accountant, Tullius Taylor Sartain & Sartain, LLP, Tulsa
Kari L. Moeller, Blanchard, staff, Murrell Hall McIntosh & Co., PLLP, Norman
John H. Morgan, Norman, staff accountant, T.C. Burgin, CPA, PC, Oklahoma City
James H. Morton, Choctaw
Michael T. O'Bannon, Tulsa, assistant controller, Old Republic Insured Automotive Services, Inc., Tulsa
Richard A. Page, Broken Arrow, controller, North American Galvanizing & Coatings, Inc., Tulsa
Ray A. Pool, Edmond, administrator defined contribution plan, Oklahoma Public Employees Retirement System, Oklahoma City
Elizabeth C. Rabe, Broken Arrow
Michael B. Roberson, Weatherford
Christy D. Schellenberg, Kingfisher, accounts payable, LT Rx, Inc., dba Dennis' Express Pharmacy, Kingfisher
Jay R. Shafer, Edmond, chief information officer, a la mode, Inc., Oklahoma City
Stacey L. Shields, Bristow, controller, Cardinal Health, Mannford
Sarah E. Smith, Tulsa, associate, Grant Thornton, LLP, Tulsa
Crystal B. Stewart, Tulsa
Jaclyn L. Taylor, Tahlequah, financial analyst, Bank of Oklahoma Financial Corp., Tulsa
Jodi L. Taylor, Norman, chief financial officer, Harold's Stores, Inc., Norman
Debbie M. Thomas, Oklahoma City, senior accountant, Oklahoma Christian University, Oklahoma City
Gregory W. Treadwell, Snyder, accounting instructor, Cameron University School of Business, Lawton
Deborah G. Vanderveen, Jenks, manager, Evanson & Associates, P.C., Tulsa

Zachary M. Walters, Ada
Kim Walton, Tulsa, staff accountant, Conklin Gilpin & Associates, PC, Tulsa
Dana B. Webb, Edmond, staff accountant, Craig Carter & Associates, PC, Edmond
Robyn L. Will, Edmond, staff accountant, Murrell, Hall, McIntosh & Co., PLLP, Oklahoma City
Clyde L. Willard, Collinsville, director of finance, Verdignis Valley Electric Cooperative, Collinsville
Kurt O. Williams, Norman, owner, Mercury Sign & Banner, Norman
Stacie R. Willis, Shawnee, staff accountant, Finley & Cook, PLLC, Shawnee
Kelly D. Wood, Enid, staff auditor, Campbell Shaffer & Company, PC, Enid
Rachael A. Yarbrough, Edmond, senior accountant, Hyde & Company CPAs, PC, Oklahoma City €

(FUNNY Cont. from 6)

room and had no more vacancies.

I tried to argue that I had guaranteed the room with a credit card, but he said he needed the room and thought I was not coming. He then proceeded to call all the other hotels in town to find me a room, but to no avail. The Special Olympics were beginning the next morning in Bozeman and there were no vacancies. He said he would do his best to get me a room for the rest of the week, but he had no solution for that night.

"Great," I thought. "Now what?" I was scheduled to speak in Helena, a two-hour drive from Bozeman, at 8 a.m. I had no choice but to begin my drive to Helena at 4:30 a.m. without sleep.

I arrived safely in Helena around 6:30 a.m., thanks to the cool night air rolling through the Jeep. With all that had occurred, I fully expected to have a flat tire on the way, but I must have been on a new streak of good luck.

I needed to change clothes and shower, so I found a hotel near the capitol that allowed me to use a room — for half price no less — to clean up. I made it on time and successfully, albeit wearily, completed my training session.

The drive back to Bozeman was uneventful but relaxing and I was looking forward to some much-needed sleep. I'm happy to report my new streak of good luck continued, as my original hotel had a cancellation and a room waiting for me upon my return. The hotel manager felt so bad about giving up my room that he had a large fruit and cheese basket in my room with his compliments and apologies. Though it was a small consolation for such an unforgettable trip, at that point, a hotel room and free fruit and cheese seemed like hitting the lottery. €