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 member of the Governmental Accounting Standards Advisory Council, frequent lecturer and speaker nationally, an author of various AICPA technical publications and the current co-author of the CCH Miller Governmental GAAP Guides and Updates.

READY TO SELL?



When you decide the time is right to sell your practice and move on with your life, Accounting Practice Sales, America's #1 marketer of accounting and tax practices, can deliver the right buyer, at the right price. You decide and we do everything else. Call today and let's talk.

Contact Gary Holmes 1-888-847-1040 gary@accountingpracticesales.com

Buyers: see our listings at www.accountingpracticesales.com



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

Hawking All the Attention

By Michael A. Crawford, CPA

ho said city council meetings are boring? I've often found them surprising and entertaining.

I attended a city council meeting to present audit results to the city manager and the city council, a three-member board. The meeting room was relatively small with the city manager and city council seated at the front of the room behind an elevated U-shaped table. Presentations were made from a podium that stood just in front of the manager and council members, in the center of the U-shape.

The audience sat behind the podium in a series of church-style pews. I sat in the first row, waiting my turn to present the audit results. I noticed the item on the agenda prior to my presentation was a request by a local citizen for the city council to consider a change in a city ordinance that prohibited residents from keeping hawks within the city limits as pets.

When it came time for him to make his presentation, he left the room briefly and returned with a large hawk sitting on his outstretched arm, tethered to it with an expandable cord. The citizen began his presentation at the podium, with the hawk quietly sitting on his arm only a few feet from the city manager and council members. He started by explaining how

hawks could be trained to be gentle and docile. During the presentation, the hawk was indeed on good behavior — until someone accidentally let a door at the back of the meeting room slam shut with loud, "Bang!"

Upon hearing the sound, the hawk immediately sprung into action by spreading its wings, screeching loudly and desperately lunging to fly away, without success due to the tethered cord. The lunging happened to be in the direction of the city manager and council members, who were scrambling to find cover. While the city council members hid under the table, the city manager continued to sit bravely while the citizen tried in vain to subdue the hawk. Finally, after several minutes of chaos, the hawk bombed the city manager with hawk droppings. Although the city manager took evasive action and joined the council members under the table, it was too late for his hair and suit.

When the citizen finally got the hawk under control, he left the room with the hawk and returned just in time to hear them unanimously deny his request to change the city ordinance.

How did I top that in my presentation? While my presentation wasn't as tumultuous, I did tell the city council they might feel like hiding under the table again after I presented the audit results. €

The OSCPA Welcomes Three New Professional Partners: HR Info Resources • Kinko's • Paycom

Visit www.oscpa.com/?504 for details on savings.