

*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 a current vice chairman 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.*

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

# A Taste of Culture

**By Michael A. Crawford, CPA**

Several years after I began participating in a training program in the South Pacific, I had the opportunity to provide training on the island of Pohnpei in Micronesia. One evening, while I visited with three Australian tourists in my hotel lobby, the hotel manager asked if the four of us would like to attend a ceremonial presentation in one of the local island villages. Seeing a chance to learn more island culture, we jumped at the opportunity.

We got our hand-written driving directions and ventured out. After a 30-minute drive deep into the island, traveling over running streams and across rough dirt roads, we found the ceremony site.

It was a good thing we went because the four of us made up the entire audience for the ceremony.

We were led to a pavilion and seated on a large log. The villagers were dressed in beautifully colored ceremonial wraps, skirts and headdresses. They began the rite with rhythmic drumbeats accompanied by the twirling of spears and the incantation of native chants.

After a few minutes of music, singing and dancing, several of the villagers walked toward us. The Australians apparently knew what was going to happen because they somewhat turned away, avoiding eye contact with the approaching villagers. I, on the other hand, stared them in the face as they came closer to us. I soon found out it was to select a participant for the next part of the ceremony.

I was asked to play the part of the ceremonial guest in the next phase of the festivities, which involved wearing the ceremonial attire, headdress and all, and sitting with my legs folded under me on a table at the front of the pavilion. I followed my instructions. Next I was told to drink from the ceremonial cup of sakau (pronounced "sack-cow"). I had never heard of sakau, so I was nervous but also concerned. I sure didn't want to offend my hosts, so I apprehensively agreed to play along. (I later learned sakau is a traditional drink of friendship. Its creation and consumption play part in a ritual honoring both host and guest. Pohnpei has several Sakau bars where visitors are warmly invited to join locals in drinking this mud-flavored, inebriating concoction.)

I watched as they made the sakau at the other end of the pavilion, which only made me more nervous because the making of sakau is not a pretty sight. They took a large root and stripped it of bark, laid it on a rock, took another rock and began beating the root to soften it up. After a sufficient beating, they took the flattened root and squeezed what looked like a sappy substance or liquid from the root into a large bowl. Then, they mixed what I hoped was water with the root liquid and mixed it up in the bowl. Once mixed and stirred, they poured about four to six ounces of this dirty-looking liquid, complete with twigs and other chunky elements, into a cup for the guest (me) to partake.

Apparently, part of the ceremony

Accounting Practice Sales Is  
America's #1 Marketer Of Accounting Practices!



**SIZE MATTERS**

Accounting Practice Sales has grown to be America's #1 marketer of accounting and tax practices because it's all we do and we do it better than anyone. We have 16 offices across America to service sellers and buyers and we're anxious to talk to you. We can get you the right buyer at the right price.

**Call Gary Holmes**  
**1-888-847-1040**  
[gary@accountingpracticesales.com](mailto:gary@accountingpracticesales.com)

 **ACCOUNTING PRACTICE SALES**  
AMERICA'S LEADER IN ACCOUNTING PRACTICE SALES

Buyers: See our listings at  
[www.accountingpracticesales.com](http://www.accountingpracticesales.com)

involved villagers passing the cup to the guest over the shoulder, facing away from the guest and not looking at the cup. When the last villager received the cup and handed it over his shoulder to me, he implied that I was not to look at the cup of sakau and to just drink it. I immediately told him that would not be a problem because I could see how disgusting it looked as it was being passed up. Just like when I have to take foul-tasting medicine, I wanted to get this over quickly. So I took the cup and guzzled the entire mud-flavored mess down.

Suddenly, the villagers grabbed the cup from me and said I should only sip sakau because it can be very powerful. I thought, "Great. This is information that probably would have served me better before you gave me the cup."

In a matter of seconds, I realized what they meant.

My face began to numb, as if my dentist had just given me a fistful of Novocain shots. First my lips went

numb, followed by my tongue, then my jaw and then some of my neck. I don't know why, but I was sincerely afraid they were going to ask me to sing. "How can I sing," I thought, "when I don't have a mouth left?"

Luckily, they didn't invite me to sing. All I could do was sit there, numb and, frankly a little drunk, and watch the villagers dance and sing to entertain the guest. The Australians were having a grand time, laughing and taking pictures of me in that condition, which lasted about 20 minutes.

I was just beginning to get some feeling back in my face, when that phase of the festival ended, which was evidently the same way it began — with the guest drinking another cup of sakau.

"Oh no," I thought. "I was just beginning to feel better."

When the second cup arrived in my hands, I promise I only sipped it, but I guess that was enough to trigger another bout of numbness. But that time, the sakau effects traveled throughout my

body, numbing even my legs (or, were they numb from sitting on them for a half an hour?).

After I finished the sakau and gave the cup back, the villagers performed one last dance. When the dance ended, they said I could get up and leave. However, all I could manage was to shake my head back and forth in a "no" motion. The Australians knew I was in trouble and came to my rescue. They picked me up and carried me back to the car and laid me in the back seat while one of them held up my head. They ended up having to carry me to my room and put me to bed.

I was so ill the next day, I had to cancel that day's training and apologize for my absence.

While I regret having to cancel a day's worth of training, I can say that I have done something most people will never do and should never do — I've guzzled sakau. €

## Retirement and employee benefit plans for small businesses

THEY'RE MORE  
THAN JUST A MEANS  
TO AN END.

At Capstone Financial Group, we believe they're much more.

That's why we've dedicated ourselves to the development of qualified plans that address the unique goals and objectives of today's small business employer.

We know that no small business is alike.

Capstone Financial Group's brand of individualized service ensures that we understand our clients and their business on a personal, one-to-one basis. This helps us design, implement and manage plans that are targeted to meet their specific needs and preferences - efficiently and effectively.

Capstone Financial Group.

We specialize in retirement and employee benefit plans for small businesses. Call us, and find out what our business can do for yours.



[www.capfinancial.com](http://www.capfinancial.com)

(405) 848-4646

Contact Mike Dunham at [mike@capfinancial.com](mailto:mike@capfinancial.com)

6440 Avondale Drive, Suite 201 Oklahoma City, OK 73116-6416 Securities offered through LINSCO/Private Ledger - Member NASD/SIPC