



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 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 and the new CPA Multistate Guide to Ethics and Professional Conduct.

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You Say It's Your Birthday

By Michael A. Crawford, CPA

A birthday is a very special day when many people come to expect special treatment from friends and family. This is especially true for people like me who view their birthdays as their own special days.

Now imagine discovering that your own special day — that you had been celebrating for 39 years — was not your actual birthday.

Let me back up and explain.

In 1994, a federal agency asked me to provide accounting and auditing training to island government agencies in former U.S. trust territories in the South Pacific. This trip was my first opportunity to travel outside the country and, therefore, my first need for a passport. As you may know, in order to obtain a passport you must supply a certified copy of your birth certificate, along with other information. It wasn't until then that I realized I didn't own a copy of my birth certificate. I called my parents and asked for a copy, but they could not find one either. So I proceeded to the local State Health Department office to get a certified copy.

With my official birth certificate in hand, I returned home to complete my passport application form. While completing the form, I took a

good look at my birth certificate and immediately noticed that it had the

wrong date of birth. The birth date on the certificate read March 14, but I was born on March 13. I immediately called my mom and told her that my birth certificate had a major error.

"You won't believe this, but my birth certificate says my date of birth is the 14th not the 13th," I told her.

Shocked, she said "What? The hospital must have made a mistake!"

She immediately pulled out all the old baby books and other mementos. All of them had March 13. We were even more convinced it was a hospital error.

We called the hospital and had them research their records. Repeatedly, they could only tell us what their records had: March 14.

It was then my mom started back tracking, saying she recalled it being a very tough delivery that had her in labor in the hospital for a rather long time, and perhaps she had made a mistake.

To this day, she still believes I was born on the 13th and the hospital is wrong. However, my only official record of birth says the 14th.

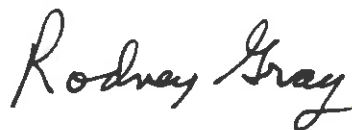
Do you realize the number of times each year you are required to give your birthday and the number of records that contain that date? From tax forms, drivers licenses, social security records, banking records, credit cards, employment forms, medical documents, etc., your birthdate is a critical source of identification. For the next several years after our discovery, when asked **(FUNNY cont. on 42)**

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have uniform mobility legislation enacted in 2008.)

These are just a handful of the OSC-PA's triumphs, with more occurring all the time. The volunteers and staff liaisons that serve on our committees deserve our thanks and appreciation for making our association and our profession much stronger.

While we should celebrate our victories, let us not forget the challenges that we'll face in the next year. Under the leadership of Dick Shanahan, CPA, we will further develop current initiatives, as well as embark upon new projects. After serving as your leader this year, I can't think of a more qualified group to accomplish the tasks. €



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tice, but their indifference to right and wrong erodes confidence in an otherwise honorable profession.

"The man of character, sensitive to the meaning of what he is doing, will know how to discover the ethical paths in the maze of possible behavior."⁵ €

(Footnotes)

1. Objectivity becomes an ethical question when a CPA represents the corporation and an officer to the detriment of other stockholders.
2. Negligence does not distinguish between a state of complacency and contributory effort.
3. Ibid.
4. In the absence of an article in a partnership agreement that specifically addresses partner distributions, disproportionate distributions not dealt with by the partners during the life of the entity must ultimately be settled on dissolution. S Corporations and C Corporations must, in every case, distribute dividends to shareholders pro rata.
5. Earl Warren quotes (American Republican Politician and Judge, 1891-1974)

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what my date of birth was, I responded "You know, I'm not sure."

You can only imagine the stunned looks of disbelief I got from my response. Some people even got angry with me, thinking I was being difficult or sarcastic with them. I told them it was a long story, if they had time to listen.

I figured I better settle on one of the dates and, because the only official record of my birth contained March 14th, then March 14th it was.

Now the bigger problem.

You have no idea how difficult it is to change the date of birth on all your records. It's almost like you never existed and you find yourself trying to prove you are really who you say you are. To this date, I'm still not sure if I have it straightened it out with the Social Security Administration, which concerns me as I inch closer to age 62.

Out of curiosity, I checked out a Web site that provides all sorts of useful and useless information about your date of birth. I had to see what differences existed between the 13th and 14th of March 1955, and there are plenty. My family and friends tell me I possess astrological and numerological traits from both days, yet neither day fits me in and of itself. Therefore, I have decided that my birthday is the 48-hour period of March 13 and 14. Happy birthdays to me! €

(DTG from 25)

However rewarding his public accounting stint, McGowan said DTG fits him perfectly.

"Working for DTG has allowed me to develop deeper relationships with my peers in my department and other departments, and I can be involved in longer term projects that will make a lasting difference," he explained, saying he draws on his public accounting experience "while enjoying the benefits of working with the same people over extended periods of time and pursuing objectives that require months or even

years of effort to accomplish."

Some of those people McGowan works with and speaks so glowingly of include staff from corporate operations, properties and concessions, information technology systems and financial reporting and, to a lesser extent, fleet accounting, fleet operations, human resources, reservations and marketing. In all those departments, with all those employees, four core values unite them and guide DTG.

"The first is that we will be 'people-centric,'" McGowan explained. "DTG encourages us to create an atmosphere that is enjoyable to work in. We hold annual employee surveys that ask questions related to job satisfaction, primarily at the department level, and survey results determine the actions that we take to address any concerns. This has worked, I think, very well.

"Of course, the essential work has to be done, and that is not all fun and games."

McGowan continued, "Our other guiding principles emphasize customers, continuous improvement and results. So, I would say we work hard and play hard and, in the process, enjoy working in a team environment."

Another perk of working for DTG, one that McGowan is also particularly fond of, is that DTG provides employees at the director level and above with a company car.

So, what is McGowan sporting around Tulsa?

"A Chrysler Aspen," he said, but said his dream car would be "anything really fast that corners well. In my dream life, I would be a Grand Prix racer!"

As for Coffman, she drives a Honda Civic Hybrid — and that suits her just fine.

"I'm an accountant to the bone, so even if money were no object, I'd still drive a used car because I can't stand the thought of something depreciating like that as soon as you drive it off the lot." €