

A Fox in the Henhouse

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 acting 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.

By Michael A. Crawford, CPA

In the words of Forrest Gump, "I've worn lots of shoes." On my adventure-filled journey to become a successful business owner, I have worked many different jobs. My parents instilled a strong work ethic in me at a very early age. As soon as I could ride a bicycle, I was throwing newspapers on neighborhood front porches from my banana-seat bike.

Before I graduated from high school, I earned spending money by playing guitar in a rock band, teaching guitar to other youngsters, giving tennis lessons, stocking shelves at the local five-and-dime, pumping gas at the area gas station and delivering prescription drugs for the town's drugstore.

So by the time I arrived on my college campus in Ada, Okla., I was well prepared to work my way through the next four years of higher education. As part of my collegiate tennis scholarship, East Central University arranged my first on-campus work experience — managing the concessions at home football and basketball games. However, it seemed as though I ate as many hotdogs and as much popcorn as I sold, which was not

conducive to maintaining the physical condition tennis required.

Meanwhile, I also taught tennis lessons, cooked up pizzas at the nearby

Pizza Hut and worked for a hardware store. However, my most memorable college work experience involved my service as a dormitory guard for the university security department. It didn't hurt that the chief of security was also ECU's tennis coach. So when it came time

to dole out the security office assignments, I may have received some special treatment from my boss/coach.

My favorite assignment was "guarding" the girls' dormitory at night.

From midnight to 6 a.m., the dormitory doors were locked, and it was my duty to protect these young ladies. If I performed my duties well, for six long hours, I was the only male among a building full of captive college females. It didn't seem right to accept pay for this assignment, but I had tuition, books, lodging and food to finance.

I decided I could tough it out.

The job was a great way to meet girls. In fact, it was through that "work" that I met and guarded my future wife — and how she, during one event in particular, guarded me.

One summer, ECU hosted an event known as Girls State, a gathering of more than 250 high school junior and senior girls from across the state for two weeks of fellowship and leadership training. During their stay at the university, the girls were housed in the dormitory I guarded. Can you imagine being the only college guy among these teenage girls for two weeks? My future wife-to-be was clearly able to picture it. She even had a spy placed among the Girls State participants. The representative from her hometown happened to be one of her best friends. Needless to say, I was on my best behavior!

Later in my security guard career, I was assigned to guard a co-ed dorm on campus, with guys on one side of the dorm, gals on the other side, and me in the middle lobby like a one-man iron curtain. One night while lounging on the dorm lobby couch doing my best guard-
(FUNNY cont. on 43)

From midnight to 6 a.m., the dormitory doors were locked, and it was my duty to protect these young ladies.

(AWARD from 16)

Board of Directors and is a past president. Additionally, she is a past president, secretary and treasurer of Tulsa's Resonance, a center for women and families experiencing adversity in their lives.

Additionally, Flinn is a recipient of the 2006 Oklahoma Women in Business Champion Award from the U.S. Small Business Administration. In 2005, she received the Pinnacle Award from the Tulsa Mayor's office and the Tulsa Women's Foundation and the Women's Champion of the Year for Small Business from the Chamber of Commerce.

As an avid supporter of women in business, she has spoken for groups like Women in Communications, The Southwest Women's Business Council and others, including the OSCPAs 2007 "Do It Herself: A Journey to Financial Freedom" in Tulsa.

In her nomination letter, colleague and fellow OSCPAs member Stacey James said, "It is with great pride that I nominate Lynn ... Not only is she an outstanding supervisor, but she has also become a valued mentor."

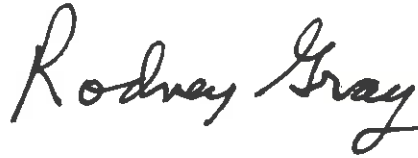
According to Flinn herself, her goal is to help businesses in Oklahoma grow, whether through personal leadership development or by helping them acquire the right talent for their organizations. She said, "It is particularly gratifying to see the diverse opportunities available to accountants and CPAs in today's business environment."

The award, sponsored by the OSCPAs Members in Industry Committee, recognizes individual achievement and helps foster the CPA designation as the premier professional credential for financial managers in business and industry. Each year, the OSCPAs awards a member in the field who has made significant contribution to the growth, enhancement and success of the profession and to his or her employer organization or a notable entrepreneurial achievement. €

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stand checking accounts or assisting senior citizens with avoiding scams or anything in between. It is admirable and appreciated by your peers for you to go out and represent your organization and your profession and help educate your community.

Whether you go out on your own or participate in a committee, chapter or Society event, you make our financial education efforts successful. Keep up the great work. €



(FUNNY from 6)

ing, I awoke to an emergency phone call from one of the male students on the second floor. He frantically told me to immediately come to the second floor lounge. Apparently, several members of the basketball team were engaged in a weapon-aided fight with members of the football team.

Armed with only my pillow, I ran upstairs to find at least a dozen very large and angry men involved in a nasty brawl armed with broken beer bottles, knives and even a set of nun-chucks. My pillow-aided presence had no impact on the clash, so I jumped into a nearby dorm room and called the local police.

Though I was stunned only one officer arrived, we were running out of time, so we both bolted upstairs. The officer pulled his gun and ordered the men to stop fighting. Then, he told me to retrieve their weapons. My heart was in my throat as I respectfully requested these gentlemen place their weapons in the box I was carrying.

At that exact moment in time, I realized I was destined to be a business professional and had no future in law enforcement. I developed a new appreciation for the dangers faced by law enforcement officers. The next day, I requested re-assignment back to the less dangerous girls-only dormitory.

Oh, by the way, after more than 30 wonderful years, my wife and I still happily guard each other. €

(WEBB from 14)

1972 and joined the OSCPAs a few months later. He immediately began volunteering for the OSCPAs and, within 10 years, was volunteering consistently for the AICPA.

"One of my goals was to become president of the OSCPAs and that happened in 1985," Webb said. "As an added bonus, I was named to the Oklahoma Accounting Hall of Fame in 1988."

Webb said his profession and his hobby complement one another.

"I think that being a CPA requires being somewhat outgoing," he explained. "That's why I believe that taking speech or drama in high school or college should be a requirement because it helps prepare a person for life. If you can't communicate in whatever profession you hold, then you can't be effective."

However, that preparation can't always save someone from the occasional bout of stage fright.

"Several years ago, I was in a musical and I was supposed to sing a duet with another girl," Webb said. "She sang the first verse, and I was supposed to sing the second verse. When it came my turn, I opened my mouth but nothing came out. I had gone blank."

Added the man who enrolled in engineering, passed the CPA exam and proceeded to become one of OSCPAs's illustrious leaders, "Now that's a scary feeling." €

Cushing Community Theatre presents, "Aspirin & Elephants."

Preview night is Thursday, Nov. 1, at 7:30 p.m. Dinner productions are Nov. 2, 3, 9 and 10 at 6:30 p.m. Tickets are \$25 and reservations for dinner productions must be made the Tuesday before each weekend performance. Matinee performances are Nov. 4 and 11.

Tickets for preview night and matinees are \$10 in advance or \$12 at the door. For more information about Cushing Community Theatre, visit www.cushingcommunitytheatre.com or e-mail cushingcomtheatre@sbcglobal.net.