

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

**T**raveling 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. €

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## **(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. €