

## *Special Report*

### **James Crockett's Travel: Paradise Found** **An Investigative Series on CoB Travel**

This "Special Report" continues a multi-part examination of Employee Travel Vouchers in USM's College of Business. In this report, we examine the interesting details of James Crockett's travels to Destin for the MSCPA Annual Convention.

Table 1 below summarizes the details of these annual events.

**Table 1**  
**MSCPA Conventions, 2000-2004**

<u>Date</u>	<u>Lodging</u>	<u>Own Vehicle Travel</u>	<u>Registration Fees</u>	<u>"Spent"/Reimbursed</u>
06/02	\$654.00	\$178.85	\$310.00	\$1,142.85/\$1,142.85
06/03	\$432.00	\$180.00	\$185.00	\$ 922.00/\$ 922.00
06/04	\$645.17	\$187.50	\$195.00	\$1,167.67/\$1,167.67

The Voucher numbers for the three trips above are 8600, no#, and no#, respectively. The registration fees for the two most recent conventions are significantly lower than that for 2002, however the 2003 convention also included a "CPE Seminar" (at \$125.00) while the 2004 convention also included a "seminar" (at \$140.00). It would seem as though a similar seminar is embedded in the registration fee for 2002. The tab for the three conventions came to \$3,232.52, all of which was reimbursed by USM.

The lodging invoices for 2002 and 2003 that were submitted by Crockett contain some interesting details. For instance, each is sent to Clint Crockett of Thomson Learning. As reported earlier by usmpride.com, Clint Crockett is the son of Dr. James Crockett. On each occasion, a "San Destin Resort" property is rented for one week by Clint Crockett. In 2002 that property was Magnolia Place, while in 2003 it was Paradise Found. The weekly rate in 2002 was \$1,530, while the weekly rate in 2003 was \$1,700. Finally, in 2002 the Resort property was occupied by 4 adults and 3 children. In 2003, 6 adults and 5 children occupied the Paradise Found property.

In 2002, Crockett submitted supplemental paperwork indicating that he "rented a place and went early." He also states that he is "requesting reimbursement for the three days [he] was there for the convention and CPE seminar (1530/7=218 per day)." He also notes at the end of the document that he did not retain receipts for meals that he paid for separately.

The 2002, 2003, and 2004 travel vouchers filed by Crockett for these trips show nightly lodging rates of \$218, \$144, and \$215.06, respectively. On each occasion, Crockett filed for reimbursement of 3 nights at the respective nightly rates. Notice the discrepancy in 2003, when the rate (\$144) was significantly lower than it was in either 2002 or 2004 (\$218 or \$215). Investigators at usmpride.com have a copy of the 2003 "Housing Request Form" for the MSCPA Convention. Details from that form are presented below:

**Table 2**

**Accommodations and Rates, 2003 MSCPA**

<u>Accommodation</u>	<u>Daily Rate</u>	<u>Accommodation</u>	<u>Daily Rate</u>
Beachside Studio	\$244.00	Bayside 1 BDRM	\$192.00
Beachside 1 BDRM	\$286.00	Bayside 2 BDRM	\$234.00
Beachside 2 BDRM	\$393.00	Bayside 3 BDRM	\$307.00
Beachside 3 BDRM	\$580.00	Bayside Resortview	\$144.00
Westwinds 2 BDRM	\$426.00	Bayside Bayview	\$153.00
Tivoli 2 BDRM	\$307.00	Bayside Suite	\$192.00
Dockside 2 BDRM	\$265.00	Northside 2 BDRM	\$224.00
Dockside 3 BDRM	\$333.00	Northside 3 BDRM	\$291.00
Beachwalk 2 BDRM	\$250.00	Village Hotel Room	\$166.00
Beachwalk 3 BDRM	\$333.00	Village 1 BDRM Cd	\$229.00
		GS Hotel Room	\$166.00

As the red box indicates, the lowest nightly fee at the San Destin Golf and Beach Resort (the Convention site) in 2003 was \$144.00, the rate that Crockett was allowed for reimbursement. Using James Crockett's formula above, and the 2003 weekly rate for Paradise Found, the nightly rate that Clint Crockett was billed was \$243 ( $1700/7=243$  per day). This means that Dr. Crockett had to pay the incidental nightly charge of \$99, or \$297 over three nights. It seems clear from the text above Table 2 that he (Crockett) did not make information like that in Table 2 available to USM's Financial Affairs officials in either 2002 or 2004. Thus, it appears as though Crockett may have over-billed USM by \$450 or more across 2002 and 2004.