

## *Special Report*

### **James Crockett's Travel: Lost in the Smokies? 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 details of a trip to the AAA Southeast Regional Meeting in Covington, KY, made by James Crockett (Professor of Accounting) in April of 2002. The details of this trip are presented below.

#### **Purpose and Place of Visit**

Below, we represent a facsimile of what Crockett entered near the top of the travel voucher he filed with regard to his April 2002 trip to Kentucky:

Purpose and Place of Visit	Department Name
Southeast Regional Meeting AAA Covington, KY	SAIS

The voucher was signed by James Crockett and Robert Smith, the Director of SAIS at the time.

#### **Employee Travel Voucher Number**

The Voucher Number (Date) for this trip is #7276 (5/6/02).

What follows in the space below is a detailed analysis associated with Crockett's 2002 trip to Covington, KY.

#### **Analysis of Expenses**

Voucher # 7276

##### **MEALS AND LODGING**

Date	4-10	4-11	4-12	4-13	4-14	Total
Breakfast					\$12.31	\$12.31
Lunch						
Dinner	\$4.15	\$15.13	\$7.02	\$10.21		\$36.51
Lodging	\$60.45	<del>\$164.52</del> \$149.52	<del>\$164.52</del> \$149.52	\$51.92		<del>\$441.41</del> \$490.23 \$460.23

##### **TRAVEL BY PERSONAL VEHICLE**

Date	From	To	Miles
4-10-02	Hattiesburg, MS	Covington, KY	765

4-14-02	Covington, KY	Hattiesburg, MS	<u>765</u>	\$350.00
			1530 x .365	<del>\$558.45</del>

**OTHER EXPENSES**

Item	Date	Place Where Expenses Occurred	Amount
Registration	4-10-02	SEAAA Meeting in Covington, KY	\$100.00
Tips/Bagg. Hand.	4-10-02	Baggage	\$9.00
Parking/Tolls			\$30.00
			Total Other Expenses \$109.00
			Total Expenses \$1,157.68
			MAXIMUM REIMBURSEMENT ALLOWED → <del>\$1,157.68</del>
			\$949.23

**Accompanying Documentation**

The “Permission to Travel” form filed by Crockett (on March 14, 2002) stated, as the dates (and place) of the Southeast Region Meeting AAA:

“April 11-13, 2002 Covington, KY”

This form was signed by both Robert Smith (Director of SAIS) and Crockett.

We note here that USM Financial Affairs officials “scratched” the \$558.45 in travel expenses submitted by Crockett and replaced that figure with \$350. This occurred because Crockett drove his personal vehicle instead of traveling by public carrier (air). These details are explained further in an April 26, 2002, memo to Barbara Davis from Wanda Craft. That memo is replicated below:

To: Barbara Davis  
From: Wanda Craft WC [wanda.craft@usm.edu](mailto:wanda.craft@usm.edu)  
Administrative Assistant Ext. 6-4641  
Date: April 26, 2002  
RE: Jim Crockett’s travel

Please see the attached paperwork for Dr. Crockett’s traveling expenses for his trip to Covington, Kentucky. I have spoken with David, with ProTravel, today to get a quote for roundtrip airfare for April 10-14, 2002. David quoted the price of \$350.00 roundtrip from Hattiesburg to Covington.

It is my understanding that since Dr. Crockett did not get the airfare quote prior to this trip, because he drove, that this memo is all that your office requires.

If you need further information, please, contact me at 6-4641.

Thanks

*Wanda*

Wanda

So, USM was able to save about \$200 on Crockett's trip by checking air fare quotes shortly after Crockett arrived back at USM (late April, 2002).

### **Additional Analysis**

Barbara Davis and other USM Financial Affairs officials appear to have missed some important details regarding Crockett's trip to Kentucky. These details resulted in USM paying over \$130 in additional reimbursements that would have been avoided had Crockett traveled by public air carrier, as we explain below.

Our investigators have access to supplemental documentation submitted by Crockett that allow us to track his location at various points from 4/10 to 4/14. These documents consist of hotel receipts and a form submitted by Crockett, which also indicated (1) where he was located each day, and (2) that his wife accompanied him on the trip.

Crockett departed Hattiesburg on 4-10-02 in his own vehicle. He drove 437.11 miles (mapquest.com) to Goodlettsville, TN, about 15 miles north of Nashville. There, he secured a room for one night at the Baymont Inns & Suites. The charge for that night was \$60.45 --- a charge that would've been avoided had Crockett flown to Covington.

On 4-11-02, Crockett finished the drive to Covington, KY, by driving 257.22 miles (mapquest.com) from Goodlettsville to Covington. In Covington, Crockett spent two nights at the Cincinnati Marriott at Rivercenter, at a rate of \$149.52 per night. The discrepancy above on Crockett's travel voucher resulted from his inclusion in the room rate of a daily charge (\$15) for parking. USM officials reduced the room rate by \$15 and created a separate entry for parking in the **OTHER EXPENSES** section of the voucher form.

On 4-13-02, Crockett departed Covington, KY and headed for *Kodak, TN*, which is located about 22 miles *east of Knoxville*, in east Tennessee, and just about 20 miles north of the Great Smoky Mountains National Park (mapquest.com). Thus, the drive from Covington to Kodak was 269.15 miles in the *wrong direction* (mapquest.com). He remained in Kodak over night, requiring \$10.21 for dinner, another \$51.92 for an overnight stay in the Kodak Holiday Inn Express, and \$12.31 for breakfast on the morning of 4-14-02. These charges (about \$75) would've also been avoided had Crockett flown, and thus should not have been reimbursed by USM. It appears as though Dr. Crockett chose to drive in order to slip in a one night stay in the Smoky Mountains during mid-April of 2002.

Based on the records presented in this and the previous "Special Report," Crockett may have over-billed USM by as much as \$580 or more over just three (3) state-supported trips.

Other issues such as these will be addressed as the "Special Reports" series on CoB travel continues.