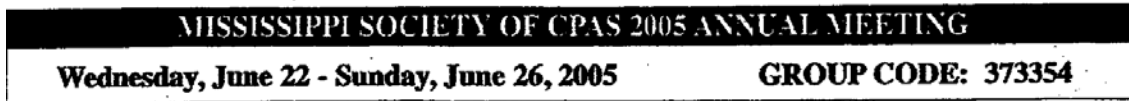


Special Report

James Crockett's Travel: Back to the Beach
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 June 2005 trip to Destin for the MSCPA Annual Convention.

The insert below comes from paperwork submitted by Crockett, and it indicates the dates of the 2005 MSCPA Annual Convention:



This year Crockett stayed at the convention hotel in Destin --- The San Destin Golf and Beach Resort. However, as the insert below indicates, Crockett required a room for 11 people, much like previous trips to Destin:



9300 Emerald Coast Parkway West ■ Destin, Florida 32550-4199 ■ 850.267.8000

Crockett, Mr James	Room/Type	DB8570
25 Magellan Road	No. of Persons	11
Hattiesburg, MS 39402	Reservation No.	21210Y
	Page No.	1
	Arrival Date	06/23/05
	Departure Date	06/26/05
	Group	
	Package	Grp - Assoc

The insert above also indicates that Crockett arrived on 6/23/05 and departed on 6/26/05.

Because Crockett was housing 10 guests, he needed a large room. The MSCPA sent out an accommodations form prior to the conference. The relevant parts of that form, and Crockett's marked choice, are presented below:

ACCOMMODATIONS AND RATES

Please check your choice of accommodations. A deposit of one night's room rate is required to secure rooms.

ACCOMMODATION	DAILY RATE	ACCOMMODATION	DAILY RATE
BEACHSIDE STUDIO CONDO	\$259.00	BEACHWALK 3 BDRM	\$329.00
BEACHSIDE 1 BDRM CONDO	\$299.00	BAYSIDE 1 BDRM	\$189.00
BEACHSIDE 2 BDRM CONDO	\$419.00	BAYSIDE 2 BDRM	\$229.00
BEACHSIDE 3 BDRM CONDO	\$599.00	BAYSIDE 3 BDRM	\$309.00
WESTWINDS 1 BDRM CONDO	\$349.00	BAYSIDE INN BAYVIEW	\$139.00
WESTWINDS 2 BDRM CONDO	\$439.00	BAYSIDE INN SUITE	\$179.00
WESTWINDS 3 BDRM CONDO	\$659.00	NORTHSIDE 2 BDRM	\$209.00
TIVOLI 2 BDRM	\$309.00	VILLAGE HOTEL ROOM	\$169.00
TIVOLI 3 BDRM	\$379.00	VILLAGE 1 BDRM CONDO	\$229.00
DOCKSIDE 2 BDRM	\$259.00	GRAND SANDESTIN HOTEL ROOM	\$189.00
DOCKSIDE 3 BDRM	\$329.00	GRAND SANDESTIN 1 BDRM	\$249.00
BAYVIEW 3 BDRM	\$339.00	GRAND SANDESTIN 2 BDRM	\$299.00
BAYVIEW 4 BDRM	\$379.00	GRAND SANDESTIN 3 BDRM	\$379.00
BEACHWALK 2 BDRM	\$259.00		


As is evident from the menu above, Crockett selected the "DOCKSIDE 3 BDRM" which was priced at \$329.00 per night. This choice is consistent with what Crockett was charged by the San Destin Golf and Beach Resort, as is evident below:

Date	Code	Description	Charges	Payments
03/24/05	FL02AD	██████████ **/**		365.19
06/23/05	FLNTLC	8378572 (0001) 19:51	0.75	
06/23/05	FLRGRM	MS CPA D3	329.00	
06/23/05	FLYFLS	Florida Sales Tax	23.03	
06/23/05	FLYPBD	County Tax	13.16	
06/24/05	FLNTLC	18884137028 (0056) 08:47	2.05	
06/24/05	FLNTLC	18884137028 (0002) 16:14	0.75	
06/24/05	FLNTLC	18884137028 (0039) 16:17	1.20	
06/24/05	FLNTLC	18884137028 (0070) 19:13	2.75	
06/24/05	FLNTLC	18884137028 (0067) 21:37	2.60	
06/24/05	FLRGRM	MS CPA D3	329.00	
06/24/05	FLYFLS	Florida Sales Tax	23.03	
06/24/05	FLYPBD	County Tax	13.16	
06/25/05	FLNTLC	18884137028 (0032) 11:05	0.85	
06/25/05	FLBDGL	DUNES GOLF #2504430	37.50	
06/25/05	FLNTLC	18884137028 (0211) 16:34	9.80	
06/25/05	FLRGRM	MS CPA D3	329.00	
06/25/05	FLYFLS	Florida Sales Tax	23.03	
06/25/05	FLYPBD	County Tax	13.16	
06/26/05	FL02MC	██████████ **/**		60.42
/ /	FLYCOM	COMMUNICATION TAX	0.73	
/ /	FLYTLS	Telephone Sales Tax	1.44	
06/23/05	FL02MC	██████████ **/**		730.38
		Subtotals	\$ 1155.99	1155.99

The three entries above labeled "MS CPA D3" would be in reference to the "MSCPA Dockside 3 [Bedroom]" accommodation choice that Crockett made earlier in the Spring of 2005. Notice the curious entry "DUNES GOLF" for \$37.50 above. We'll get back to that shortly.

Remember that on one previous trip to Destin for the MSCPA that is analyzed at usmpride.com, Crockett submitted the Resort's accommodations pricing list, and USM reimbursed him for lowest available rate only, even though Crockett had stayed in a room that was priced much higher. Of Crockett's three previous trips to Destin analyzed here at usmpride.com, that particular one was the only one that Crockett did not over-bill USM. What happened on this 2005 occasion?

Crockett's **Employee Travel Voucher** provides the answer:

 <p>THE UNIVERSITY OF SOUTHERN MISSISSIPPI EMPLOYEE TRAVEL VOUCHER</p>	Date	27-Jun-05	Em
	Name	James Crockett	
	Phone #	266-6988	Dept
	E-Mail	James.Crockett@usm.edu	
	Dept Name	SAIS - Development	
Title of Meeting:	Permission to Travel Filed (if yes, attac		
2005 Mississippi Society of CPA's Annual Convention	UNIVERSITY CLASSIFICA		
	Submitter	Wanda Crain	266
Location and Purpose of trip:	Sandestin, FL @ Golf & Beach Resort - Destin, FL		Accompanied By:
MEALS AND LODGING			
Departure Time	AM	PM	Return Time
Date	23-Jun-05	24-Jun-05	25-Jun-05
Breakfast	\$ 7.00	\$ 7.00	\$ 7.00
Lunch	\$ 10.00	\$ 10.00	\$ 10.00
Dinner	\$ 10.00	\$ 10.00	\$ 10.00
Lodging	\$ 182.60	\$ 182.60	\$ 182.60
			To

Note: for additional days, use tab TV pg2

As the insert above indicates, Crockett charged USM \$182.60 per night, presumably sharing the lodging costs with other members of his family. The lowest rate --- \$139.00 for Bayview (see above) --- should have been the maximum charge allowed Crockett for lodging. This means that Crockett over-billed USM about \$29/night (allowing taxes) for three nights, totaling about \$90.

Notice all of the "fixed" reimbursements for meals. In past trips to Destin, Crockett did not include meals on his voucher, noting instead that meals were provided by the MSCPA. He paid a \$205 registration fee in 2005. The MSCPA paperwork submitted by Crockett notes that breakfast and lunch on 6/24 were included, along with breakfast and dinner on 6/25, yet Crockett billed for food (see above) totaling \$34 across those four meals. Thus, Crockett appears to have over-billed for meals as well. The mid-point of the possible range for meal over-billing is about \$58.

Now back to the golf. Some of the paperwork sent out by the MSCPA is a bit curious to our investigators. For example, the MSCPA offered a deep sea fishing outing on 6/24/05, as the insert below indicates.

DEEP SEA FISHING

Fees: \$40.00 per person. Sponsored by Phelps Dunbar, Attorneys at Law

Participant _____

Address _____

City / State / Zip _____

Credit Card _____ Exp. Date _____

Signature _____

Mississippi Society of CPA's
Fishing Date: Friday, June 24, 2005
 Visa Mastercard Check

Not only that, the MSCPA offered a tennis tournament on 6/24/05, as the following insert points out:

TENNIS TOURNAMENT ENTRY FORM

Fees: \$20.00 per person.

Participant _____

Address _____

City / State / Zip _____

Credit Card # _____ Exp. Date _____

Signature _____

Mississippi Society of CPA's
Tournament: Friday, June 24, 2005
 Visa Mastercard Check

Finally, the MSCPA offered a golf tournament on 6/24/05, as the insert below details:

GOLF TOURNAMENT ENTRY FORM

Entry form should be returned with your Meeting Registration.
Entry Fees: \$99.00 per person. (Inc. Green Fee, Cart Fee, And Tournament Registration.)

Co-Sponsors: Robert Ellis & Associates Insurance Services
Copeland Cook Taylor & Bush, P.A. Attorneys At Law
Mississippi Society of CPAs
Tournament Date: Friday, June 24, 2005

Player Jim Chackott Handicap 18

Address 25 Magellan Rd

City / State / Zip Hattiesburg, MS 39402

Visa Mastercard Check

Reservation must be received by 6/20/05 to guarantee availability. Tee time is offered on a space available basis after out-

As you can see above, Crockett took advantage of this opportunity, one that consumed the better part, if not all, of one of the three days he spent “at the conference.”

What was the total tab to USM of this trip? Just \$1,036.30, as the insert below indicates:

ADVANCE RECEIVED? No			Total Other Expenses \$ 200.00	
			Total for this page	\$ 1,036.30
			Total for TV pg2	\$ -
			Total for Multi Trip Mileage	\$ -
			Total for BusRelatedExpense	\$ -
By signing, I confirm that the above amounts claimed for travel expenses are true and accurate.			TOTAL ALL EXPENSES	\$ 1,036.30
			LESS ADVANCE	
			TOTAL REIMBURSED	\$ 1,036.30
James R. Crockett Employee Signature	Chair or Next Higher Expenditure Authority	Contracts & Grants (if restricted account)		
Print Signature Name below	Print Signature Name below	Print Signature Name below		
Sign & Date here	Sign & Date here	Sign & Date here		
James R. Crockett	Richard H. [unclear] 6/21/05			

Closing Commentary

There appears, to us at least, to be very little redeeming academic quality to these MSCPA meetings. A significant portion --- about 33% --- of the time Crockett spent “participating” in the 2005 MSCPA Convention was time spent on the golf course. On this and other occasions, these conferences seem to offer little more than an occasion for Crockett to visit with loved ones.

But, that argument aside, there is a bigger issue here, also involving what seems to be Crockett’s penchant for combining family vacations, visits to family, and side-outings with academic trips. In one way or another, over-billing is often involved on these occasions. In this instance, the over-billing appears to be about \$150 range. That means, across just 5 conferences (3 in Destin, 1 each in Nashville, TN and Covington, KY), Crockett may have over-billed USM by as much as **\$800**.