

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT



COMPLIANCE AUDIT

ISSUED APRIL 20, 2005

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April 20, 2005

HONORABLE TERRY R. REEVES
DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
Winnfield, Louisiana

We have audited certain transactions of the District Attorney's Office of the Eighth Judicial District (District Attorney) in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine the validity of travel and travel related expenditures.

Our audit consisted primarily of the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the District Attorney's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to the Honorable Charles Foti, Attorney General for the State of Louisiana, and Mr. Donald W. Washington, United States Attorney for the Western District of Louisiana, and others as required by state law.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor

JS:DD:DP:ss

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From January 2002 through June 2004, the District Attorney of the Eighth Judicial District, Mr. Terry Reeves, recorded \$169,089 as expenditures for conferences, seminars, lodging, meals, airfare, transportation, and fuel. Many of the expenditures were not properly documented. Therefore, we could not determine whether these expenditures were made in accordance with state law. Because the District Attorney spends more for travel and conferences than judicial districts much larger than the eighth judicial district, we obtained documentation from third-party vendors for \$49,027 of these expenditures. From an examination of these documents, District Attorney records, and statements made by Mr. Reeves, we determined that the \$49,027 in expenditures either appeared personal in nature or did not appear to be for a public purpose, necessary, and reasonable.

Attorney General Opinion Number 03-0157 states, in part, that travel and other expenses associated with conferences is appropriate given “A public official’s legal obligation to provide continuing professional education and training for himself and his staff, using public funds, is a function of the nature of the duties and obligations of his office which he and his staff are required to perform. . . .” The opinion also concludes that “. . . the expenditure must also be for a public purpose and create a public benefit proportionate to its cost. . . . Providing exclusive or luxurious accommodations for attendance at a conference, when safe, reasonably priced accommodations could instead be provided, would be unreasonable.”

Background

On July 14, 1999, the Legislative Auditor issued a report on the District Attorney (see Addendum). The report noted Mr. Reeves and his staff arrived early for out-of-town conferences and stayed after the conferences ended, spent unreasonable amounts for meals and lodging during the conferences, paid for meals and lodging of individuals not employed by his office, and expended funds (through credit card charges) without documenting the public purpose for the expenditures or employees participating in the expenditures. The report also noted alcoholic beverages purchases and brought to Mr. Reeves’ attention Attorney General Opinion 96-458, which provides that public funds may not be used to purchase alcoholic beverages.

The District Attorney responded to the report by stating, “Management has reduced our travel policy to written form. Although State of Louisiana travel policies do not apply to the Office of the District Attorney, these policies will continue to be used in relation to the support staff. . . . management will continue to strive to keep travel reimbursement at a minimum and to completely document the necessity and purpose of the charges. . . . Management will document the business purpose(s) of all charges and names of the individuals participating.”

Our current audit demonstrates the same conditions as reported on July 14, 1999. Mr. Reeves continued to arrive unreasonably early for out-of-town conferences and stay well after the end of the conferences, spent unreasonable amounts for meals and lodging during the conferences, paid for meals and lodging of individuals not employed by his office, expended funds (through credit card charges) without documenting the public purpose for the expenditures or the employees participating in the expenditures, and purchased excessive amounts of alcoholic beverages with and without meals. In addition, Mr. Reeves failed to document travel expenditures lacking

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receipts as required by his travel policy and necessary to document the public purpose, necessity, and reasonableness of the payments.

Comparative Analysis of Expenditures

Judicial districts in Louisiana were created as serving either one or multiple parishes. Typically, district attorneys establish one office in single-parish judicial districts, and in multi-parish judicial districts they establish an office in each parish served. Winn Parish is a single-parish judicial district with a population of 16,894.¹

To gain an understanding of the reasonableness of expenditures, we compared the financial statements of the Eighth Judicial District (Winn Parish) to other single-parish districts.² Three single-parish districts, Caldwell, LaSalle, and Grant were chosen since they border Winn Parish and have population ranges from 10,560 to 18,698. Because of the greater amount of revenues and expenditures of the Winn Parish District Attorney's Office, larger single-parish districts, St. Charles with a population of 48,072 and Lafourche with a population of 89,974, were also used for comparative purposes.

From the financial information, we averaged key revenue and expenditure items of the five previously mentioned district attorney offices. We then compared the average revenues and expenditures to the Winn Parish District Attorney's Office. Our analysis is as follows:

On average, Winn Parish is 16% larger in population than Caldwell, LaSalle, and Grant parishes. However, the Winn Parish District Attorney's Office on average expends 12.3 times more for travel and conferences and has total expenditures of 2.5 times greater than the similar size parishes. In addition to expending more in public funds than the similar size parishes for the last three audited years, the District Attorney's Office expended \$117,946 more than it collected in revenues.

St. Charles and Lafourche parishes are, on average, four times larger in population than Winn Parish. However, the Winn Parish District Attorney's Office expends approximately 1.9 times more for travel and conferences than the larger parishes.

Budget Analysis

The District Attorney's Office is required to comply with the provisions of Louisiana Revised Statutes (R.S.) 39:1301-1315, Louisiana Local Government Budget Act. Section 1305 (E) states, "The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year." Section 1310 requires Mr. Reeves to take action when he becomes aware of an operational change in his budget by adopting a budget amendment that does not propose expenditures which exceed the total of estimated funds available for the fiscal year. Section 1311 outlines three circumstances that require Mr. Reeves to take budgetary action: (1) total

¹ State of Louisiana: Louisiana Demographics - Census 2000 Information

² The information for the comparative analysis was from the 2002, 2003 financial audits of the Winn, Caldwell, LaSalle, Grant, St. Charles, and Lafourche Parish District Attorney's offices and respective police juries' financial information.

revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more; (2) total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more; and (3) actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

By expending more public funds than were available and maintaining deficit spending for the past three fiscal years and not amending the budget accordingly, the District Attorney may have violated the Louisiana Local Government Budget Act. According to R.S. 39:1315 (A), “any public official or officer that violates, either knowingly or intentionally, the provisions of R.S. 39130(E), either through the adoption of an original budget or through amendment to a legally adopted budget, shall be a violation of R.S. 14:134 (Malfeasance in Office) and shall be subject to the penalties contained therein.”

Conference and Seminar Travel Expenditures

The following are details of travel dates and costs, as well as Mr. Reeves’ initial statements. Mr. Reeves’ final representations are included as management’s response.

Bismarck, North Dakota - 2002: From July 13, 2002, through July 20, 2002, Mr. Reeves traveled to Bismarck, North Dakota, to attend a National District Attorneys Association (NDAA) Summer Conference expending \$1,343 in public funds. The conference began on July 14, 2002, and ended July 17, 2002. Based on District Attorney records, it appears Mr. Reeves may not have attended a significant portion of the conference and extended the trip beyond the conference date.

While Mr. Reeves was registered for the conference, records show that a rental vehicle traveled extensive distances during the conference. A vehicle was rented on July 13, 2002, in Bismarck, North Dakota, to Mr. Reeves and returned on July 20, 2002. The vehicle was driven 2,046 miles, an average of 292 miles per day. Records indicate fuel was purchased on three of the four days of the conference at approximately 10:00 a.m. each day. When asked whether he attended the conference, Mr. Reeves replied there is no law that requires him to stay at the entire conference indicating that he attended those sessions of interest to him.

Though there is no requirement that a public traveler attend every session of a conference, the use of public funds must be for a public purpose and reasonable, and the cost commensurate with the benefit obtained. The extraordinary use of the vehicle during the conference and Mr. Reeves’ statement imply that he did not attend a significant portion of the conference and therefore renders this expenditure questionable.

Shreveport, Louisiana - 2002: On December 31, 2002, and January 1, 2003, \$861 was expended in public funds for meals and lodging during a trip to Shreveport, Louisiana. However, receipts were missing for the hotel stays and a meal totaling \$253, as well as an explanation for the business purpose, travelers involved, and reasonableness of the expenditures.

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According to Mr. Reeves, Mr. Brandon Parker, investigator for the District Attorney's Office, and Mr. Benjamin Phelps, Chief of Police for the City of Winnfield, and he attended a social function sponsored by the Shreveport Bar Association (SBA). The purpose of the trip was to visit a club in Shreveport where a judge's band played as entertainment that night. He believed it was helpful to visit the judge because the judge hears many of his cases.

The executive director of SBA informed us that SBA has never sponsored a social function on New Year's Eve. Records obtained from the hotel reveal room charges for Mr. Reeves, Mr. Phelps, and a probation officer, Mr. Kelly Lawrence (not Mr. Parker).

Washington, D.C. - 2003: From January 29, 2003, through February 5, 2003, District Attorney records indicate Mr. Reeves traveled to Washington, D.C., expending \$4,952 for meals, lodging, airfare, parking, registration fee, taxi service, and a limousine service. The expense documentation lacked some meal and lodging receipts and an explanation of participants in the expenditures.

According to Mr. Reeves, Mr. Parker accompanied him on the eight-day trip to meet with the Louisiana Congressional Delegation to address various law enforcement issues and to attend a National Child Support Enforcement (NCSE) Conference. However, during the time of the trip, the District Attorney's Office paid Mr. Parker's vehicle mileage for two trips from Winnfield, Louisiana, to Baton Rouge, Louisiana. Furthermore, NCSE has no record of Mr. Parker being registered for the conference. The District Attorney's Office was subsequently reimbursed \$1,436 from the Central Louisiana Juvenile Detention Authority for Mr. Reeves' travel expenses.

Documentation obtained from the limousine service shows Mr. Reeves and seven guests were picked up at the airport, taken to a restaurant where the limousine waited, then took Mr. Reeves and his guests to their hotel. The District Attorney's Office also paid Mr. Reeves for taxi service from the airport to the hotel the same day as the limousine service. Combined, Mr. Reeves spent \$216 for him and his guests to be transported from the airport to their hotel.

Mr. Reeves also paid for several meals during this trip--one for \$643 with no documentation of who attended, the necessity to pay for the meals of others, the reasonableness of the meal, or its business purpose.

Snowmass, Colorado - 2003: From July 20, 2003, through July 23, 2003, Mr. Reeves traveled to Snowmass, Colorado, to attend a NDAA Summer Conference expending \$1,478 in public funds. District Attorney records indicate travel began on July 18, 2003, and ended July 26, 2003, two days before and three days after the conference. It appears Mr. Reeves arrived for the conference one day early and did not attend the last day of the conference. While the conference served a public purpose and charges associated with the conference may be a valid use of public funds, the use of \$568 of public funds for personal purchases for an extended stay after the conference serves no public purpose, is not necessary to the District Attorney, and is not a reasonable use of District Attorney funds.

Hotel records show that Mr. Reeves checked out of the conference hotel on July 23, 2003. District Attorney records indicate Mr. Reeves began making purchases with public funds on the final day of the conference (July 23, 2003) at 11:41a.m. in Leadville, Colorado, a town 73 miles from Snowmass, Colorado. Mr. Reeves registered with a guest at a hotel in Estes Park, Colorado, and purchased \$185 in hotel stays. Mr. Reeves then made purchases of \$236 in meals, \$48 in fuel, and \$98 for a car rental in the cities of Estes Park, Grand Lake, Vail, and Denver.

According to Mr. Reeves, no office employees accompanied him on the trip, and he thought he paid for his travel expense before and after the conference with his personal credit card. According to District Attorney records, Mr. Reeves personally paid the registration fee for a guest to attend the conference.

Panama City, Florida - 2003: From August 1, 2003, through August 8, 2003, District Attorney records indicate \$4,532 was expended in public funds for meals, lodging, fuel, and a registration fee during a trip to Panama City, Florida, for the Louisiana District Attorneys Association (LDAA) Conference. However, the documentation did not include receipts or give the business purpose, participants, necessity, or the reasonableness of the expenditures.

According to Mr. Reeves, Mr. Parker accompanied him to Panama City, and they both attended the conference. According to LDAA records, Mr. Parker was not registered to attend the conference.

Mr. Reeves also purchased numerous meals during this trip for which he provided no detailed receipts or record of meal participants. This included meals costing \$231, \$166, \$210, \$160, \$100, \$151, \$201 and many others. We were able to obtain only one detailed receipt for the \$231 meal indicating three people had dinner including \$33 in alcoholic beverages.

Jackson, Wyoming - 2003: On August 16, 2003, through August 23, 2003, District Attorney records indicate Mr. Reeves traveled to Jackson, Wyoming, expending \$2,089. The expense documentation lacked receipts for lodging, a meal, and a car rental, as well as an explanation for the business purpose of and participants in the expenditures.

According to Mr. Reeves, the trip to Jackson was for attendance to a seminar on "meth labs" (he provided to us a copy of the brochure from the seminar). He also stated he paid the seminar fee personally. The seminar was held at Snow King Resort where he stayed and no one from his office accompanied him. He later stated that he did not attend all of the conference adding that it was not what he thought it would be and was of little benefit to him.

Although two seminars were conducted, seminar officials have no record of Mr. Reeves' attendance. From August 18, 2003, through August 22, 2003, the Federal Law Enforcement Training Center (FLETC) and the Rural Crime and Justice Center (RCJC) conducted two drug-related seminars on meth labs in Jackson, Wyoming, at the Snow King Resort. FLETC provided to us a copy of the brochure made available to seminar participants; the brochure matched Mr. Reeves' brochure. However, according to FLETC and RCJC, Mr. Reeves did not register for or attend either of the seminars. FLETC's Web site indicates the seminars are free to law enforcement.

Records reviewed indicate that Mr. Reeves was in the general area but traveled extensive distances from the location of the seminar. Snow King Resort has no record of Mr. Reeves being a guest in August 2003. Area hotel and restaurant records indicate Mr. Reeves registered himself and a guest at an area hotel and paid for two meals during dinner on August 22, 2003. Local vendor records indicate Mr. Reeves and a guest took river rafting and hot air balloon rides the mornings (approximately 6:00 a.m. to 10:00 a.m.) of August 18, 2003, and August 19, 2003. Furthermore, cell phone records indicate the Cody, Wyoming, cell tower (177 miles from the seminar) recorded that Mr. Reeves' cell phones were used on August 20, 2003, at 12:51 p.m. and August 21, 2003, at 4:18 p.m. Based on records reviewed, it appears that from August 16 through August 23, Mr. Reeves traveled to Teton Village, Wyoming; Moran, Wyoming; Yellowstone, Wyoming; Wilson, Wyoming; Moose, Wyoming; and Driggs, Idaho.

Washington, D.C. - 2004: From February 11, 2004, through February 15, 2004, District Attorney records indicate Mr. Reeves traveled to Washington, D.C., expending \$2,754 for meals, alcoholic beverages, lodging, and a limousine service. There were no receipts for the limousine service and a meal totaling \$687 or documentation for the business purpose for and participants in the expenditures.

According to Mr. Reeves, Mr. Parker accompanied him during the five-day trip to meet with the Louisiana Congressional Delegation to address various law enforcement issues. The limousine service was required because of his medical condition. The limousine service provided all of his transportation needs during his trip. Invoices obtained from the limousine service show two trips for Mr. Reeves and three guests. According to the invoices, Mr. Reeves spent \$624 to be transported from the airport to his hotel and back to the airport with stops at restaurants when leaving and returning to the airport.

Sante Fe, New Mexico - 2004: From March 11, 2004, through March 14, 2004, the LDAA held its mid-year conference in Sante Fe, New Mexico. As part of the LDAA hosting its annual conference, the LDAA negotiated a daily rate with a local hotel. According to District Attorney records, Mr. Reeves purchased four nights in a custom suite hotel room costing \$562 per night and did not take advantage of the negotiated rate of \$213. Had he chosen the negotiated rate, Mr. Reeves could have saved \$1,397. According to Mr. Reeves, he chose the custom hotel suite because he thought he was purchasing a room at the conference rate. In addition, Mr. Reeves stated his secretary made the reservation; he did not.

Jackson, Wyoming - 2004: From May 13, 2004, through May 20, 2004, District Attorney records indicate Mr. Reeves traveled to Jackson, Wyoming, expending \$937 for meals, alcoholic beverages, car rental, fuel, and parking. There are no records of airfare or hotel expenditures for the trip or explanation for the business purpose for and participants in the expenditures. In addition, receipts were missing for two meals totaling \$143.

According to Mr. Reeves, the purpose for the trip was a followup to the trip in 2003 to discuss “meth labs.” According to Mr. Reeves, he met with someone from the sheriff’s and district attorney’s offices but could not recall specifically with whom he met. He stated that Mr. Brandon Parker accompanied him on the trip. Mr. Reeves stated he personally paid for his airfare and hotel and provided a personal credit card statement indicating he paid two airfares to Denver, Colorado. However, Mr. Reeves provided no documentation on travel from Denver, Colorado, to Jackson, Wyoming.

Statements made by Jackson, Wyoming officials indicate that Mr. Reeves may not have participated in meetings with them regarding “meth labs.” According to the Jackson, Wyoming district attorney and local sheriff, they do not know Mr. Reeves and are not aware of anyone from their offices meeting with Mr. Reeves. In addition, the district attorney and sheriff stated if anyone from their offices were meeting with someone from outside their state, they would be aware of the meetings.

While records reviewed indicate that Mr. Reeves was in the area of Jackson, Wyoming, these records also indicate that he traveled extensively during this trip. Car rental records obtained from a Jackson, Wyoming, vendor indicate Mr. Reeves rented a vehicle and drove 1,005 miles during his trip--approximately 144 miles per day. Though District Attorney records did not contain reimbursement or expenditures for Mr. Parker, area restaurant records indicate Mr. Reeves paid for a dinner, including alcoholic beverages, for two people. From May 13, 2004, through May 20, 2004, Mr. Reeves traveled to Gardiner, Montana; Cooke City, Montana; West Yellowstone, Montana; and Wilson, Wyoming.

Anchorage, Alaska - 2004: On June 23, 2004, the District Attorney’s Office issued a check to Hertz Corporation for \$943; there was no documentation as to the business purpose for the expenditure.

According to Mr. Reeves, the expenditure was related to a NDAA seminar held in Vancouver, British Columbia, on July 18, 2004, through July 21, 2004 and the 2004 Jackson, Wyoming trip. He stated the expense was paid by his office as reimbursement to him for an office expense he paid for personally. Mr. Reeves also stated the rental vehicle was a personal expenditure for a personal trip he took to Alaska. Hertz Corporation records indicate Mr. Reeves rented a vehicle on June 26, 2004, in Anchorage, Alaska, and returned the vehicle on July 5, 2004, in Fairbanks, Alaska. The vehicle was driven 2,806 miles or approximately 312 miles per day.

While Mr. Reeves states that this \$943 expenditure of public funds for a personal trip was reimbursement for business expenses he previously paid personally, he provided no records documenting the personal payments for business expenses or records to show the equity of the business/personal expenditures.

Biloxi, Mississippi - 2004: District Attorney records indicate \$1,044 was expended in public funds for meals and lodging during a trip to Biloxi, Mississippi. However, the documentation did not include receipts, give the business purpose for or participants in the expenditures, and appear to be excessive and personal in nature with respect to alcoholic beverage purchases.

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According to Mr. Reeves, the expenditures were part of Mr. Parker's and his travel to San Destin, Florida, to attend the Louisiana State Bar Association (LSBA) Summer School for Lawyers and Annual Meeting and a Nuts and Bolts Conference. Mr. Reeves stated during his stay in Biloxi, he purchased meals for six people including two people not employed by his office. Mr. Reeves also stated the meals were part of a meeting to discuss the upcoming conferences.

According to Beau Rivage Hotel and Casino records, one of the rooms was registered to Mr. Kelley Lawrence (probation officer) not Mr. Parker. In addition, the records indicate \$65 was spent on alcoholic beverages and \$501 for a meal including an additional \$49 for alcoholic beverages.

San Destin, Florida - 2002, 2003, 2004: Each year, the Summer School for Lawyers is held in conjunction with the LSBA Annual Meeting and the Nuts and Bolts Conference in San Destin, Florida. The Summer School begins on Sunday and ends on Wednesday. The Annual Meeting and Nuts and Bolts Conference begins on Wednesday and ends on Friday. There was no documentation supporting \$5,475 in expenditures for the support staff and non-employees to attend the Summer School for Lawyers, and the expenditures appear to be abusive.

According to Mr. Reeves, each year he sends his assistant district attorneys and support staff to these conferences, including the Summer School for Lawyers. Mr. Reeves stated that Mr. Phelps also accompanied him to the Summer School for Lawyers and the Nuts and Bolts Conference in 2004. According to the LSBA, Mr. Reeves did not register his support staff or Mr. Phelps for the Summer School for Lawyers. In addition, the District Attorney's records have no documentation supporting Mr. Phelps or support staff being registered at the Summer School. The cost of the support staff and Mr. Phelps traveling for attendance at the Summer School for Lawyers was \$5,475. According to Mr. Reeves, the support staff and Mr. Phelps attended the Summer School.

As part of the LSBA hosting its annual meeting, the LSBA negotiated daily and weekly rates with local hotels. According to District Attorney records, during the last three conferences, Mr. Reeves and his assistant district attorneys purchased the higher priced hotel rooms spending \$11,083 when comparable hotels offered rooms totaling \$6,823 for the same amount of nights. Had he chosen the comparable hotel rooms, Mr. Reeves could have saved \$4,260. According to Mr. Reeves, he chose the higher priced hotel because it was more convenient for them to attend the conferences.

Some of the trips taken by Mr. Reeves appear to have been for more of a personal purpose than business in nature. When asked if public funds were spent on personal trips, Mr. Reeves stated he sometimes paid for expenses of the District Attorney's Office personally, and other times the District Attorney's Office paid for his personal expenses. As mentioned previously, the Attorney General has opined that public travel expenditures must be for a public purpose, and the cost must be proportionate to the public benefit obtained.

Meal and Alcohol Expenditures

From January 2002 through June 2004, Mr. Reeves and his staff traveled outside Louisiana, as outlined previously, purchasing meals associated with those trips. In addition, Mr. Reeves and his staff purchased meals associated with in-state travel. Combined, we have documented 68 meals costing \$18,195 that Mr. Reeves and his staff purchased which appear to be purchased at higher costs than allowed by the Louisiana State Travel Regulations, in some cases do not serve a public purpose, or appear to be excessive or abusive in nature. For example, during a seven-day trip to the 2002 LSBA Summer School and meeting, Mr. Reeves spent \$2,796 on meals for himself and three employees. During an eight-day trip to the 2003 LSBA Summer School and meeting, Mr. Reeves spent \$9,565 for meals for himself and six employees. None of these purchases were properly documented as to the business purpose, the participants attending, or the reasonableness of the meals and, in many cases, the meal costs appear excessive or abusive.

According to restaurant and bar records, from January 2003 through June 2004, Mr. Reeves and his staff purchased \$1,662 in alcoholic beverages associated with in-state and out-of-state travel. These purchases were made with lunches and dinners or by themselves. According to Mr. Reeves, Attorney General Opinion 02-0125 allows him to purchase alcoholic beverages.

Attorney General Opinion 02-0125 addressed the question of whether a port commission could purchase alcoholic beverages for its customers during lunches and dinners. The opinion addressed the question by outlining a three-prong test to determine if such purchases were allowed. According to the Attorney General, purchasing alcoholic beverages is allowed if (1) the port commission had a legal obligation to develop commerce; (2) it is customary during the course of business to purchase alcoholic beverages; and (3) the primary concern, the expenditures serve a public purpose and create a public benefit not disproportionate to the value of the funds expended.

The Attorney General closed his opinion by stating, "The question regarding the purchase of alcoholic beverages for a public official or public employee with public funds has not been addressed in this opinion as this issue is outside the parameters of the inquiry. However . . . the Port . . . should establish clear and definitive guidelines for the Commission regarding the expenditure of public funds and submit these guidelines to the Office of the Legislative Auditor for review before incurring any expenditure of public funds." The Attorney General has also opined (AG Opinion No. 90:63) that meals must be reasonable to be considered proportionate in value.

The alcoholic beverage purchases by Mr. Reeves and his staff in many cases does not appear to meet the Attorney General's three-prong test in that they do not serve a public purpose nor appear to be reasonable and proportionate to the benefits obtained.

Loans and Donations

R.S. 39:1410.60 requires all political subdivisions of the State of Louisiana to obtain approval from the state Bond Commission before incurring debt. The state Bond Commission has no record of the District Attorney being approved to borrow funds. Therefore, the District Attorney may have violated R.S. 39:1410.60.

The District Attorney entered into three loans totaling \$125,305 from Sabine State Bank without first obtaining approval through the state Bond Commission. Proceeds totaling \$115,000 were deposited into the District Attorney's operating account and payments were made on the loans using District Attorney funds. Mr. Reeves stated that the loans were not obligations of the District Attorney rather he maintains the loans were his personal obligations. Two of the loans were recorded as liabilities of the District Attorney. The first loan was paid by the District Attorney, and the second loan was partially paid by the District Attorney before being removed as a liability and reclassified as a donation from Terry Reeves. The third loan was classified as a donation.

Sabine State Bank made a loan to the Winn Parish District Attorney on March 3, 2003, for \$35,030. The loan was signed by Mr. Reeves. Sabine State Bank classified the loan as a commercial unsecured loan. The District Attorney recorded the loan as a liability and made all loan payments before its maturity date of June 5, 2003.

On February 19, 2004, Sabine State Bank made a loan to Terry R. Reeves for \$40,240 due on June 15, 2004. Sabine State Bank classified this loan as a commercial unsecured loan. The loan was classified as a note payable in the records of the District Attorney. By June 15, 2004, the District Attorney paid \$15,402 on the loan.

On July 23, 2004, Mr. Reeves deposited \$40,000 in loan proceeds into the District Attorney's bank account and recorded the deposit as a donation to his office. Mr. Reeves provided documentation that reveals this loan was also classified as a commercial unsecured loan by Sabine State Bank.

On July 29, 2004, the Winn Parish Police Jury, in a special public meeting, voted to request the Legislative Auditor investigate the spending practices of the District Attorney's Office.

On July 31, 2004, the District Attorney removed the \$22,598 outstanding balance of the February loan as a liability and reclassified it as a donation from Terry Reeves. According to Mr. Reeves, the office could no longer afford to make the loan payments so he decided to donate the funds to the office and pay off the loan personally.

Mr. Reeves stated it was his understanding all loans were secured by a collateral mortgage on property he owns and there was no public indebtedness. He said Sabine State Bank coded the loans incorrectly. All together Mr. Reeves recorded approximately \$65,000 in donations to his office.

Because two of these loans were made, recorded, and paid or partially repaid with public funds, the District Attorney should have obtained approval of the state Bond Commission in accordance with 39:1410.60.

If Mr. Reeves borrowed the money personally and then gave the proceeds of the loans to the District Attorney's Office, the office should not have recorded the loans as liabilities, should not have used public funds for repayment, is under no obligation to make principal and interest payments on the loan, or to repay Mr. Reeves the donated money nor does it have authority to do so.

The use of public funds for personal travel and failure to appropriately modify the District Attorney budget may be considered a violation of Louisiana law. This report has been provided to the Louisiana Attorney General's Office and the United States Attorney for the Western District of Louisiana. The actual determination as to whether an individual is subject to formal charge is at the discretion of the Attorney General or United States Attorney.³

³ R.S. 14:134 provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.

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The District Attorney should:

- (1) adhere to the adopted travel policy by requiring receipts for travel expenditures and documenting the public purpose and persons involved in the expense;
- (2) ensure that all travel expenditures are for expenses: (a) for a legitimate public purpose, (b) where the cost is proportionate to the benefit obtained by the public, (c) are reasonable given the circumstances of the purchase and benefits received;
- (3) cease payments for personal travel of the District Attorney and staff members;
- (4) prohibit the payment of travel costs for non-employees;
- (5) cease payments for purchases of alcoholic beverages;
- (6) attend conferences only when a benefit to the office can be clearly shown and funds are available;
- (7) cease payments of personal debt obligations of Mr. Reeves;
- (8) obtain state Bond Commission approval before incurring debt; and
- (9) conduct a thorough review of all travel expenditures for the past two years and determine the amount, if any, of funds that should be repaid by Mr. Reeves, employees, and others, and begin immediate efforts to collect these funds.

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As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Eighth Judicial District encompasses the parish of Winn, Louisiana.

The Legislative Auditor received a request from the Winn Parish Police Jury to review the spending practices of the District Attorney because of alleged abusive spending and increases in expenditures.

The procedures performed during this examination consisted of the following:

- (1) interviewing employees and officials of the District Attorney;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the District Attorney;
- (4) obtaining records from third-party vendors;
- (5) performing observations; and
- (6) reviewing applicable state laws and regulations.

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Management's Response

Office of the  District Attorney

1st Assistant
Martin S. Sanders, III

Assistant
James E. Lewis

Assistant
Anna E. Dow

Special Assistants
Jeffrey L. Robinson
Clifford R. Strider, III

TERRY R. REEVES
DISTRICT ATTORNEY
Eighth Judicial District
Winn Parish

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MANAGEMENT'S RESPONSE TO FINDINGS

March 7, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor, State of Louisiana
1600 North Third Street
Baton Rouge Louisiana 70804-9397

Mr. Theriot:

Thank you for including my response to your findings and questioned costs as a part of this report.

I would like to clarify and explain in detail an important issue that might be overlooked or misunderstood by a reader of this report.

Because of temporary shortages of available cash due to the timing of the receipt of revenues, I have occasionally borrowed funds from a local bank to provide for the short-term cash flow needs of the Office of the District Attorney of the Eighth Judicial District. These short-term bank loans were secured by my continuing personal guaranty or were styled as obligations for which I was personally responsible. In other words, I was personally responsible for the repayment of these loans and my personal assets (commercial property on West Court Street, Winnfield, Louisiana) were at risk. All funds borrowed were immediately deposited into the accounts of the Office of the District Attorney.

On March 3, 2003, I provided a personal guaranty for a loan in the amount of \$35,000 (loan # 80027206) (Exhibit "A") from Sabine State Bank to the Office of the District Attorney. The funds were deposited into the Operating Account (account # 0350117536) of the Office of the District Attorney (Exhibit "B"). Like previous similar loans, this loan

was recorded as a note payable in the records of the Office. The Office made all the required repayments directly to Sabine State Bank.

On February 19, 2004, I borrowed \$40,000 (loan # 80027207) from Sabine State Bank (Exhibit "C") and immediately deposited those funds into the Office accounts. Thirty-eight thousand dollars (\$38,000) were deposited into the Operating Account (account #0350117536) (Exhibit "D") and two thousand dollars (\$2,000) were deposited into the Pretrial Intervention Account (account # 0350118966) (Exhibit "E"). In effect, I loaned the Office the full proceeds of this loan through an unsecured obligation with the same terms as those established by the bank. The obligation was recorded as a note payable in the accounting records of the Office.

The Office made two payments directly to Sabine State bank, one on May 11, 2004 in the amount of \$10,000.00 and another on June 14, 2004 in the amount of \$5,401.53. On April 15, 2004 and on May 11, 2004, I personally paid the interest due for this loan in the amounts of \$204.50 and \$197.90 without receiving reimbursement from the Office. The Office was unable to fully repay this obligation when due on June 15, 2004. I then instructed the fee accountant for the Office to reclassify the remaining balance as a personal donation to the District Attorney's Office.

The Office made no other payments for this loan and I personally paid the remaining loan balance (principle and interest) in the amount of \$25,495.90 on October 15, 2004 (Exhibit "F").

On July 23, 2004, after the Office had failed to repay loan #80027206, due on June 14, 2004, I personally borrowed \$50,000 from Sabine State Bank (loan #80027208) and deposited \$40,000 of personal funds into the Office Operating Account (account #0350117536) (Exhibit "G") with no expectation of repayment by the Office. This deposit was recorded as a donation in the accounting records of the Office, not as a note payable. I personally retired this loan on February 8, 2005 (Exhibit "H").

Through these transactions, I have deposited a total of \$65,898.30 of personal funds into the accounts of, or paid for the benefit of, the Office of the District Attorney of the Eighth Judicial District. The amount of my deposits of personal funds into the Office exceeds the total of the expenditures questioned in this report by \$16,871.30.

Examiners from the Office of the Louisiana Legislative Auditor arrived at the Office of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, without providing any prior notification to me or anyone in my office and began their examination during the week of August 16, 2004; well after these deposits had occurred.

The debt incurred to provide short-term cash flows for the Office was secured by my personal guaranty and was collateralized by my personal assets. Since no government assets, taxes or other revenues were pledged for the payment of this debt, I did not (and do not) believe that Louisiana Revised Statute 39:1410.60 is applicable in this instance so

I did not request approval by the State Bond Commission. Sabine State Bank officials and legal counsel apparently agree with my opinion since Louisiana Revised Statute 39:1410.63(A) states; "Any contract, debt, obligation, bond or other evidence of indebtedness whatsoever, incurred or issued in violation of this Part, and without the consent and approval of the commission shall be null and void, and no court of this state shall have jurisdiction to enforce payment thereof, or of any suit or other proceeding affecting or involving the same".

As a district attorney I have not been trained in accounting principles and practices and do not consider accounting issues in the detailed and highly technical manner of a governmental auditor. I acknowledge that I often forget to note in memorandum fashion all the information an auditor might require in order for him to technically consider an expenditure "properly" documented and that I am less than perfect in the retention of all supporting documents. However, I reject the premise that lack of "proper" documentation automatically characterizes an expenditure as improper.

This report questions the propriety of expenditures totaling \$49,027. However as I reviewed the specific questioned costs, I noted that many expenditures included in that total are without question "proper" expenditures such as registration fees for seminars and airfares to the seminars.

As a primary law enforcement officer for Winn Parish responsible for every prosecution by the state in this district, I believe that assisting other local law enforcement officers to obtain needed funding and to receive training and instruction that improves their professional proficiency and efficiency is a legitimate "business purpose" of my office. Although these individuals are "non-employees" of the Office, it is my belief that better funded and better trained local law enforcement officers improve the overall operations of the Office of the District Attorney through improved conviction rates and reductions in prosecution costs due to better criminal investigation, accumulation of evidence, assistance with prosecutions, monitoring of sentencing and re-habilitation of defendants upon conviction. As a full-time district attorney, I meet on a daily basis with members of local law enforcement to assist and coordinate law enforcement activities within the district. Specifically, I prosecute in Winnfield City Court as well as the Eighth Judicial District Court. I am also responsible for prosecuting all probation violation charges within the Winnfield City Court and the Eighth Judicial District Court.

I believe that travel has a reasonable "business purpose" for the following reasons:

- **Travel to conduct the normal business of the Office**
Travel to perform the duties of the Office such as travel to inspect evidence, interview witnesses, obtain legal documents, meet with opposing counsel, and other specific travel requirements of the various special programs of the office, such as the domestic violence, elderly abuse, truancy, victims, and child support.

- **Travel to conventions and seminars**

As attorneys, my assistant district attorneys and I are required to obtain a minimum number of continuing education credits to maintain our licenses to practice law in Louisiana. Other members of my staff are not required to obtain continuing education credits; however, attendance at seminars and conventions provides technical instruction, keeps them informed of important trends and changes in law enforcement, and improves their ability to provide effective and efficient services to the citizens of Winn Parish.

These seminars and conventions consist of several blocks of instruction, generally from one hour to one and one-half hour in length, discussing various topics. Some of the topics are of great value to the Office while other topics offer little or no benefit in relation to the needs of Winn Parish. My staff and I attend those seminars that I (at my sole discretion) determine to have blocks of instruction that will provide value to the Office. Attendance at those specific blocks of instruction or training is mandatory.

Since it is quite expensive to attend these conventions and seminars, it has been the practice my Office to "audit" (that is attend without formal registration) seminars whenever possible. This practice avoids unnecessary registration fees while allowing the attendee to listen to the instruction and participate in the discussions of pertinent issues with others attending the conference.

- **Travel to promote, encourage and facilitate grants for the district.**

I believe that travel has a reasonable "business purpose" when it is conducted to facilitate the receipt of funding to provide additional services for the citizens of the district. I feel that I have been very successful in obtaining significant grants for Winn Parish which has allowed my office to provide services that are not available in surrounding parishes and has allowed thirteen (13) persons to be employed through my office with either the majority or their full salaries funded by grants.

All funds used for travel by the Office of the District Attorney are self generated by the Office with no tax dollars expended.

I will now specifically address the individual comments of the report:

Bismarck, North Dakota - July 2002

I attended the National District Attorneys Association Summer Conference held in Bismarck, North Dakota. The conference began on July 12, and ended on July 17, 2002. (Exhibit "I") The conference instruction began at 8:30 a.m. and ended at 5:00 p.m. each day except Tuesday, July, 16, when the formal lectures ended at 11:30 a.m. for a golf tournament held from 12:00 noon until 6:00 p.m. (Exhibit "I") I rented an automobile at a fixed rate with unlimited mileage; therefore, there was no additional cost incurred by the Office regardless of the miles traveled.

I do not believe that extending a travel stay for “personal” reasons beyond the dates of a “business” seminar converts the nature of legitimate expenditures for travel to and from the seminar or for meals, lodging and other incidental expenses incurred during the seminar to “personal” expenses. However, as I reviewed the expenditures of this trip, I noted that some expenses incurred after August 17th had inadvertently been paid by the Office, which amount is \$214. I have deposited \$214 into the operating account of the Office to provide for these expenditures.

Shreveport, Louisiana – December 2002

This travel was to attend a function held at the Petroleum Club in Shreveport, Louisiana, where Judge Harmon Drew, Judge for Second Circuit Court of Appeals, was the featured entertainer. Due to the professional stature of Judge Drew, the function was attended by a number of members of the legal and law enforcement communities and therefore provided a unique opportunity for me, Mr. Benjamin Phelps, the Chief of Police for the City of Winnfield and Mr. Kelly Lawrence, the Louisiana State Probation and Parole Officer for Winn Parish to network and develop personal relationships with other members of the judicial and law enforcement communities from the Northern and Central areas of the state.

Although I was apparently mistaken in my belief that this function was sponsored by the Shreveport Bar Association, I believe that this event non-the-less had a significant “business purpose” since the acquaintances developed at this function will facilitate the flow of information between local and other law enforcement agencies and, I believe, will facilitate the operation and future prosecutions of the Office.

Even though I feel that this function had a legitimate and significant “business purpose” and was not “personal” in nature; in order to avoid any possible appearance of impropriety by me or anyone else attending this function, I have deposited \$861 into the operating account of the Office to provide for the costs questioned in this report.

Washington, D.C. – January 2003

On January 29, 2003, Brandon Parker, investigator for my Office, and I traveled to Washington, D.C. We were accompanied by Chief of Police Benjamin Phelps and Louisiana State Probation and Parole Officer Kelly Lawrence. I personally paid the airfares for Mr. Parker, Mr. Phelps, and Mr. Lawrence which totaled \$951. The trip had two business purposes; one was to meet with the Louisiana Congressional Delegation to discuss, promote, and facilitate law enforcement grants for Winn Parish and to discuss homeland security issues and crime prevention, the second was for me to attend the National Child Support Enforcement Seminar.

I believe that the presence of Mr. Parker, Mr. Phelps, and Mr. Lawrence had a significant positive effect on the discussions with the Louisiana Congressional Delegation and contributed greatly to their success. The “business purpose” of this type of activity is generally accepted and has been publicly addressed as recently as February 21, 2005 when *The News-Star, Monroe, Louisiana*, published an article about the success of Ouachita Parish government officials during their lobbying efforts in Washington D.C.

(Exhibit "J") The article noted "While many of the delegations meetings were formally scheduled, many were not. The lobby of the Washington Hilton, headquarters for the delegation, was abuzz with impromptu meetings of government and business leaders talking programs and projects. One delegation member said it would have taken him months to set up the amount of meetings he had in the lobby alone during his Washington stay. Networking was definitely the goal".

We stayed as a group at the Washington Hilton Hotel until February 2, 2003. Mr. Parker, Mr. Phelps, and Mr. Lawrence departed Washington on February 2, 2003. Mr. Parker did not attend the NCSE seminar.

I did attend the NCSE seminar and stayed at the Hyatt Regency, the seminar location, from February 3 until February 5, 2003. I have attached my seminar name tag as Exhibit "K".

The Louisiana Travel Guide recognizes Washington D. C. as a high cost area, Tier IV. The Internal Revenue Service also recognizes that Washington D.C. is a high cost area and allows a per-diem for meals and lodging of \$204 per day/per person as an income tax deduction without requiring any supporting documentation. Using the IRS per diem rate as a measure of reasonableness, meals and lodging of \$4,692 (5 days for Mr. Parker, Mr. Phelps, and Mr. Lawrence; and eight days for me) would be considered reasonable. When the registration fees for the NCSE seminar of \$445 and airfare of \$292 are considered, I believe that the costs paid by the Office during this travel are reasonable.

However, in order to avoid any appearance of impropriety, I have deposited \$184 into the operating account of the Office to reimburse the cost of the limousine.

As noted in the report, \$1,436 of this travel expense was reimbursed to the Office of the District Attorney by the Central Louisiana Juvenile Detention Authority, reducing the net expenditure of the Office for this travel to \$3,983.25.

Snowmass, Colorado – July, 2003

I attended the 2003 National District Attorney Summer Conference from July 20 through July 23, 2003. I have attached my conference name tag as Exhibit "L". I believe that I personally paid the registration fees of \$375 and my airfare of \$410. I personally paid my lodging on July 19. On July 20, 21, and 22 I stayed at the Silvertree Hotel with the lodging (\$718.68) being paid by the Office. I personally paid my lodging on July 23. On July 24 and 25 I stayed at the Creekside Suites, Estes Park, Colorado with lodging of \$185 inadvertently paid by the Office. The costs questioned by the auditor for lodging, meals, fuel and car rental total \$567 which is \$218 less than the registration fees and airfare (which are allowable expenses and total \$785) paid by me personally during this trip.

However, to avoid any appearance of impropriety, I have deposited \$567 into the operating account of the Office.

Panama City, Florida – August 2003

Brandon Parker, District Attorney Investigator, and I attended the Louisiana District Attorneys Association (LDAA) 28th Annual Conference from August 2 through August 8, 2003 which was held in Panama City, Florida. I have attached my conference name tag as Exhibit “M”. I received 10.50 hours of Continuing Legal Education credit for my attendance. Although not officially registered on the LDAA records, Mr. Parker also attended the conference. Since he is not an attorney and therefore not required to obtain CLE credits, I did not pay a registration fee because he was allowed to attend the conference and network with other attendees without formally registering.

Jackson Wyoming- August 2003

This trip was for attendance to the “Drug Task Force Supervisor School” held August 18 through August 22, 2003. When my office administrator (Vicky Keiffer) submitted my “State and Local Training Registration Request” for the conference, the National Center for State and Local Law Enforcement Training informed her that I could not “officially” register; however, that I was welcome to attend the conference, obtain any information available, listen to all speakers, and question and discuss issues with any experts attending the conference at no cost to the Office of the District Attorney. I attended the conference under this condition. As proof of attendance, I provided a brochure on ‘meth labs’ which was provided to me at the conference, which is confirmed by the report.

I do not recall responding that I stayed at the Snow King Resort during this trip. If I did, the statement was in error. A review of my records shows that I stayed at the Jackson Hole Racket Club on August 16,17, and 18 and Teton Mountain Village on August 22. The Office paid lodging only for those days that I received seminar instruction. I personally paid lodging and other expenses during August 19, 20, and 21, which were days that I spent the majority of time in “personal” activities.

Even though the automobile was rented under a fixed plan with unlimited mileage, in order to avoid any appearance of impropriety, I have deposited \$605 into the operating account of the Office to reimburse the costs of the rental car, fuel purchased, and a meal on August 19 that was inadvertently paid by the Office.

Washington, D.C. – February 2004

Brandon Parker, investigator for my Office, and I traveled to Washington, D.C. on February 11, 2004 and stayed through February 15, 2004. Mr. Parker personally paid his lodging during this stay.(Exhibit “N”) The purpose of the trip was to meet with the Louisiana Congressional Delegation to discuss, promote, and facilitate law enforcement grants for Winn Parish and to discuss homeland security issues and crime prevention. As discussed previously, I believe that the “business purpose” of this trip is generally recognized in today’s society.

Since the report questions the costs of the limousine services rendered to me during this travel, I have deposited \$624 into the operating account of the Office in order to avoid any appearance of impropriety.

Sante Fe, New Mexico – March 2004

I attended the Midyear Meeting of Elected District Attorneys held in Santa Fe, New Mexico and received Continuing Legal Education credit for my attendance.(Exhibit "O") My lodging was booked by my office administrator at the conference location.

Jackson, Wyoming – May 2004

From May 13 to May 20, 2004 Mr. Brandon Parker, District Attorney Investigator, and I traveled to Jackson, Wyoming. The purpose of the trip was both personal and business related. I personally paid airfare and lodging for Mr. Parker and myself. The only expenditures paid by the office were the costs of some meals and the costs of a rental automobile and fuel.

I believe that this reflects an appropriate allocation of the travel costs between the "business purpose" and the "personal purpose" of the trip. However, in order to prevent any appearance of impropriety, I have deposited \$937 into the Operating Fund to provide for expenditures paid by the Office.

Anchorage, Alaska – June 2004

My travel to Anchorage, Alaska was a personal trip immediately prior to my attendance of the National District Attorneys Association Summer Conference held in Vancouver, British Columbia on July 18 through July 21, 2004.

I personally paid my expenses to Anchorage and toured the area. At the end of this trip, I took a cruise ship from Anchorage, Alaska to Vancouver, BC scheduled so that I would arrive in time to attend the NDAA Conference. I personally paid my travel costs to Vancouver, BC and my airfare from Vancouver, BC to Alexandria, Louisiana. I completed these travel arrangements on June 3, 2004.

The payment to Hertz Corporation on June 23, 2004, in the amount of \$943, was intended as a reimbursement to me of cost of airfare (round trip from Alexandria, Louisiana to Vancouver, BC) and other business travel expenses that had previously been paid by me personally.

In retrospect, I should have personally paid the Hertz car rental, itemized the expenses for which I was requesting reimbursement, and had the reimbursement check made payable to me. In order to avoid any appearance of impropriety, I have deposited \$943 into the operating account of the Office to provide for this expenditure.

Biloxi, Mississippi, 2004

The expenditures in Biloxi, Mississippi on June 4, 2004, were in connection with travel by Mr. Brandon Parker, District Attorney Investigator, and me to the Louisiana State Bar Association Summer School for Lawyers and Annual meeting and a Nuts and Bolts Conference held in San Destin, Florida on June 6, 2003 through June 11, 2003.

We were accompanied by Mr. Kelly Lawrence, Louisiana State Probation and Parole Officer, and others who provided their own lodging. Apparently, the Beau Rivage

charged Mr. Lawrence's room to the Office VISA account and Mr. Parker's room to Mr. Lawrence's VISA account in error. (Exhibit "P")

Sandestin, Florida, 2002, 2003, 2004

Each year, I attend the Summer School for Lawyers and the Nuts and Bolts Seminar held in Sandestin, Florida. I register those assistant district attorneys for this seminar as I determine is in the best interest of the Office. The assistant district attorneys and I receive Continuing Legal Education credit for our attendance.

I also send other members of my staff to these seminars as I determine is in the best interest of the operation of the Office. There is no "early arrival" at these conferences. As I have discussed previously in this response, I normally do not formally register members of my support staff at this type of seminar because (a) they do not need CLE credit, (b) they are freely allowed to listen to the blocks of instruction that I desire them to attend and to discuss the issues and network with other attendees, (c) the hard material (books, pamphlets, handouts, etc.) are provided to the assistant district attorneys and me and are readily available to the supporting staff.

I believe that the instruction and training "non-employees" such as Mr. Phelps, Chief of Police of Winnfield, Louisiana and Mr. Kelly Lawrence, Louisiana State Probation and Parole Officer for Winn Parish, receives at these and other seminars provides significant benefits to the Office of the District Attorney and the citizens of Winn Parish. Since the instruction I wish them to receive improves the effectiveness and efficiency of my office, I believe that payments made to share the costs of that training by my office are not contrary to Article VII Section 14, of the Louisiana Constitution of 1974.

Some topics discussed during these conferences included:

- Internet Child Pornography
- The Patriot Act
- Complexities of Representing Public Entities and Bodies
- Key Issues in Tort Law and Successions
- How to Write a Will
- Fathering Court and Long Distance Dads
- Child Support Calculation, Collection and Cases
- Sex Offender Rehabilitation
- Domestic Violence
- DWI Update
- Accessing Criminal Histories
- Juvenile Programs that Work
- DNA in 2004

These topics provide information that is pertinent to the operation of my office and meaningful to my staff and other "non-employees attending these conferences.

Meals and Alcohol Expenditures

Meals – The cost of meals as presented in this report does not disclose that these amounts include meals for members of the federal and state legislative branches and other government officials that were incurred to promote, encourage and facilitate the achievement of public goals that I considered to be of significant “business” importance to the citizens of Winn Parish.

In particular, many of these meal expenditures were incurred to discuss, encourage, and promote grant funding for the Eighth Judicial District. I am proud that my Office received grants totaling \$372,270 in 2002, \$380,617 in 2003, and \$470,551 in 2004, or a total of \$1,223,438 over the period covered by this report. As disclosed in Table 1 of this report, my efforts to obtain grant funding for Winn Parish have resulted in annual grant revenues equal to the total revenues of some similar Parishes.

Alcohol – There is no Louisiana Statute or existing case law that prohibits the purchase of alcoholic beverages. Although Attorney General Opinions are given significant weight, in this case it appears that Attorney General Opinion 96-458 conflicts with Attorney General Opinion 02-0125.

In particular Attorney General Opinion 02-0125 states in part; “there is no specific statutory prohibition regarding the purchase of alcoholic beverages with state funds”; and “The positive law of Louisiana is silent regarding the lawfulness of the use of public funds for purchasing alcoholic beverages. Examining the customary practice at functions such as lunches and dinners wherein private sector commercial clients or customers are entertained, there is no question that meals are an integral part of commercial interaction. Further, the custom and current business practice is for the host to offer the client or customer a beverage of his or her choice without excluding any particular category of beverages, such as caffeine versus non-caffeine, diet versus non-diet, or alcoholic versus non-alcoholic.”

To the best of my knowledge, all purchases of alcoholic beverages were served with meals, or immediately prior or subsequent to, and were purchased to facilitate the “business purpose” of the meal. Although I believe that these purchases of alcoholic beverages are not prohibited by statute and that they served a legitimate business purpose, in order to prevent any appearance of impropriety by me or any member of my staff, I have deposited \$1,662 into the operating account of the Office.

Comparative Analysis of Winn Parish District Attorney’s Revenues and Expenditures

Some of problems inherent with the basic validity of the information presented are noted as follows:

- The data for comparison that is taken from the surrounding single parish districts of Caldwell, LaSalle, and Grant do not adjust the financial data for, or even consider, items that significantly impact the comparability of the data; such as

demographics, area served, case loads, conviction rates, or services provided by the respective offices. Likewise, there is no discussion as to the overall efficiency or effectiveness of the respective parish offices in relation to Winn Parish.

My office provides pre-trial intervention services, youth violence prevention services, victims-witness assistance services, domestic violence services, elderly protective services, rape/self defense services, drug and substance abuse education/prevention services, and alcohol abuse education/ prevention services. Most of these services are not provided in the surrounding parishes.

- The report notes that my office has over twice as many employees as the average of the selected surrounding parishes but it does not disclose what services are provided in these parishes. As discussed earlier in this response, my office received grant funding roughly equal to the total revenues of Caldwell Parish. These grants are cost-reimbursement grants to encourage the provision of specific services to the citizens of Winn Parish and specifically require a dedicated employee to provide those services. Currently thirteen (13) of twenty (20) Office employees salaries and fringe benefits are predominately or fully paid by grants revenues.
- The report notes that total expenditures were two and one-half (2.5) times greater than similar parishes but it does not adjust for differences in the services provided or for cost reimbursement grants received by Winn Parish.
- The expenditures for travel and conferences are directly related to the respective commitment to provide training to members of the office and to obtain grant funding. This information is not statistically comparable without considering the efficiency and effectiveness of the office of the respective districts.

Budget Act

Each year I prepare a budget in accordance with the provisions of Louisiana Revised Statute 39, the *Louisiana Local Government Budget Act*. Currently, a significant part of that budget is revenues received to pay expenditures actually mandated by Louisiana Revised Statute 16:6 to be paid by the Winn Parish Police Jury.

Funding the expenses of District Attorneys in Louisiana has been an obligation of local government since 1973 when the Louisiana Legislature clearly abandoned its role in funding the expenses of District Attorneys and placed the responsibility squarely on the parish police juries. Louisiana Revised Statute 16:6 requires the police juries to pay the salaries of stenographers, clerks and secretaries, and salaries for special officers, investigators and other employees, and the expense for stationery forms, telephone, transportation, travel, postage, hotel, and other expenses incurred in the discharge of their official duties. Louisiana Revised Statute 15:304 requires that the parish pay all expenses

of prosecution for the District Attorney's Office and Louisiana Revised Statute 33:2992(A) mandates that the police jury pay all statutory charges first. In *Reed v. Washington Parish Police Jury* the Louisiana Supreme Court ruled that the police jury's financial obligation under LA-R.S. 16:6 is mandatory.

In November of each year, I notify the Winn Parish Police Jury, in writing, of the expected expenditures for the upcoming year that will be its responsibility under R.S. 16:6 to assist them in the development of their budget and as required by statute. I believe that my requests of the Police Jury have been reasonable and consistent. I then prepare a "balanced" budget for my Office based upon that estimate.

In other districts, invoices for these expenditures are forwarded to the respective police jury for it to make payments directly to the employee or vendor. These expenditures are not reported in the financial records of the respective district attorney's office, but rather in the records of the parish police jury.

However, in Winn Parish, the police jury arbitrarily, and illegally, sets a limit on the amount it will pay for 16:6 expenditures that is substantially less than the estimate which I provide to them. Furthermore, the Winn Parish Police Jury provides those funds directly to my office. I am therefore forced to pay expenditures mandated by R.S.16:6 to be obligations of the Winn Parish Police Jury through the accounts of my office (primarily the 12% Fund).

Over the last four years, the amounts provided or paid by the Winn Parish Police Jury for expenditures mandated by statute have decreased from \$460,549 in 2001 to \$283,992 in 2004. Per the records of the Winn Parish Police Jury, the following amounts were paid in R.S. 16:6 expenditures for the following years:

2001	\$370,378
2002	\$305,950
2003	\$300,000
2004	\$168,302

This results in an overall decrease in funding of expenditures mandated by R.S.16:6 of \$134,806 over the three year period ending 2003; had funding been maintained at the Year 2001 level.

At the same time other revenue sources available to my office, such as the Criminal Court Fund (CCF) have declined.

The Louisiana Supreme Court Opinion in *Reed v. Washington Parish Police Jury* states in part:

"As a practical matter, the legislature could not have intended to require the district attorneys of this state to rely on funds such as the CCF for the primary source of revenues to operate their offices.

Because of the importance of the constitutional function performed by the district attorney's office, it is imperative that there be a reliable source of funding to ensure the effective operation of the office. The CCF is a fluctuating fund, and the amount available in the fund is subject to a number of factors. The size and location of the parish, as well as its character as urban or rural will significantly affect the amount of money available in the CCF. The CCF is also available to the sheriff and judges of the criminal courts, further impacting how much the district attorney is able to obtain from the fund for operating his office. In addition, the district attorney cannot get any funds without court approval. We do not believe that the legislature could have intended to require the district attorneys of this state to depend on the CCF as the primary source of funds to operate their offices.

Instead we view the CCF, the twelve percent fund, and provisions such as R.S. 16:15 and 16:16 to be nothing more than recognition by the legislature of the increased cost of operating the district attorney's office. These additional sources were never intended to wrest the primary responsibility for funding the 16:6 expenses from the shoulders of the legislative branch of government. Characteristics such as discretionary usage, instability of amounts available, allocation among several officers, the need for court approval, negate the availability of these funds as a primary source to insure the basic function of the district attorney will not be impaired."

I monitor the budget and amend it during the year; however, I am never certain of the amount or the timing of revenues from the Winn Parish Police Jury. In the past, negotiations with the Winn Parish Police Jury have resulted in funding to pay 16:6 expenses being promised by the Winn Parish Police Jury to the Office in December but not actually being provided until January of the following year. These 16:6 related expenditures that are paid through the Twelve Percent Fund are recorded in the audited records of the Office in the year incurred under the modified accrual basis of accounting. However, revenues from the Winn Parish Police Jury are recorded under the modified accrual basis when actually received. These results in a mismatching of revenues and expenditures, which contributes to the deficits noted in the report.

However, the underlying cause of the deficits noted in this report is the fact that the statutory responsibilities of the Office of the District Attorney must be provided on a continuing basis to the citizens of Winn Parish (at an ever increasing cost) while the Winn Parish Police Jury has arbitrarily, and illegally, reduced and limited its expenditures as required under Revised Statute 16:6.

District Attorney Policy Points (Core Values) states in part; "Any proposal to provide supervisory intervention or discretionary supersession of District Attorneys must be rejected. The decision to prosecute in a particular case or as a general function must be protected from political considerations or funding concerns. Prosecutors must make charging decisions without fear of budget repercussions or political retaliation. For this

reason, District Attorney budgets must be protected from arbitrary or politically-motivated manipulation.”

Over the past years, I have negotiated with and threatened litigation to attempt to persuade the Winn Parish Police Jury to accept its responsibility to fund expenditures mandated by Louisiana Revised Statute 16:6. I have been reluctant to litigate this matter because of the costs involved. However, your reference of R.S. 14:134 in this report has caused me to reconsider this issue and I intend to immediately request the Winn Parish Police Jury to accept its responsibility and promptly pay expenditures mandated by R.S. 16:6 through the accounts of the police jury.

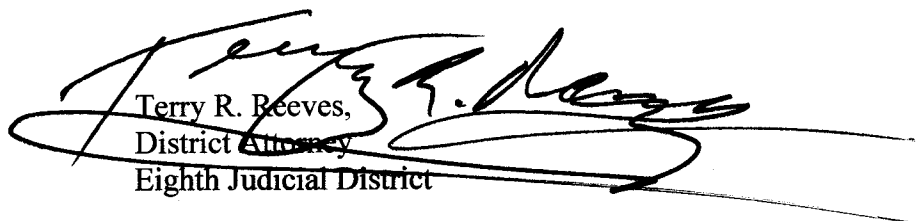
Recommendations

I offer the following in responses to the recommendations made in this report:

1. **The Office has never paid the personal debt obligations of the District Attorney.**
2. I will cease incurring short-term debt secured by my continuing guaranty. In the event that the office needs funding in the future, I will request and obtain State Bond Commission approval before incurring debt.
3. It is not the policy of the Office to make payments for the personal travel of the District Attorney or any staff members.
4. I do not believe that the payment of travel costs for “non-employees” that provide benefit to the office is a violation of statute. I will request an attorney general opinion concerning this issue.
5. I will cease the purchase of alcoholic beverages until I can get an Attorney General’s Opinion or a decision from a court of competent jurisdiction specific to the question of alcoholic beverage purchases being consumed in conjunction with a meal.
6. I am in the process of amending the established travel policy to specifically address reporting of travel expenses for the Office.
7. My fee accountant will review all expenses for reasonableness prior to expenditure of funds including but not limited to need for travel, personnel traveling, duration, and budgetary restraints.
8. My staff and I attend only those conferences and seminars that provide benefit, in my opinion, to the Office.

Recognizing the positive effect that implementation of the recommendations will have on the operations of the Office, I will move with all expediency to adopt them. Most of the recommendations have already been implemented, with the others to follow within a matter of days.

Sincerely,



Terry R. Reeves,
District Attorney
Eighth Judicial District

BOARDING DATA SHEET

11111111

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$35,030.00	03-03-2003	06-05-2003	[REDACTED]	C4 / 156	[REDACTED]	JDW	

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "****" has been omitted due to text length limitations.

Borrower: WINN PARISH DISTRICT ATTORNEY (TIN:
72-1188210)
P O BOX 1374
WINNFIELD, LA 71483

Lender: Sabine State Bank & Trust Company
Winnfield Branch
203 S. Bevill
Winnfield, LA 71483

CUSTOMER DATA SUMMARY

WINN PARISH DISTRICT ATTORNEY
Street Address: P O BOX 1374
Resolution: New Resolution

[REDACTED] Corporation
WINNFIELD LA 71483

Borrower
Parish: WINN

Cust #: [REDACTED]
Phone: (318) 628-2141

Officer of WINN PARISH DISTRICT ATTORNEY:

TERRY R. REEVES
Street Address: P O BOX 333

[REDACTED] Individual
WINNFIELD LA 71483

Officer
Parish: WINN

Cust #: [REDACTED]
Phone: (318) 628-2141

TERRY R. REEVES
Street Address: P O BOX 333

[REDACTED] Individual
Guaranty Amount:
WINNFIELD LA 71483

Guarantor
Amount of Note
Parish: WINN

Cust #: [REDACTED]
Phone: (318) 628-2141

TRANSACTION SUMMARY

Transaction No.: 5122
Product Category: 5
Loan Policy: Commercial

Product Description: Commercial
Purpose: Loan is not for Personal, Family, Household Purposes or Personal Investment Purposes.
Specific Loan Purpose: BUSINESS EXPENSE CODE 10 BUS

CLASSIFICATION DATA

Application No: [REDACTED]
Application Date:
Loan No: [REDACTED]
Loan Date: 03-03-2003
Officer: JDW Walker, John (Bo)
Processor No: SG Geoghagan, Susan
Collateral Code: 156
Charge Code:
Call Code: C4
User Code 3:
User Code 6:
Automatic Payments:

Branch: 35 Winnfield Branch
Dept:
Division:
Region:
Loan Type: Single Pay (Direct - Installment)
Loan Class: New Loan
Purpose Code: 156
Class Code:
SIC CODE: 712
User Code 4:
User Code 7:

Employee Loan: No
Restricted Access: No
Reg O Loan: No
Comments:

Portfolio Code: COMMERCIAL
Host System: 004
Census Tract:
User Code 5:
User Code 8:

EXHIBIT "A"

COMMERCIAL GUARANTY

Principal	Loan Date	Maturity	Loan No	Call / Coll C4 / 156	Account	Officer JDW	Initials
References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "****" has been omitted due to text length limitations.							

Borrower: WINN PARISH DISTRICT ATTORNEY (TIN: [REDACTED])
 P O BOX 1374
 WINNFIELD, LA 71483

Lender: Sabine State Bank & Trust Company
 Winnfield Branch
 203 S. Beville
 Winnfield, LA 71483

Guarantor: TERRY R. REEVES (SSN: [REDACTED])
 P O BOX 333
 WINNFIELD, LA 71483

AMOUNT OF GUARANTY. This is a guaranty of payment of the Note, including without limitation the principal Note amount of Thirty-five Thousand Thirty & 00/100 Dollars (U.S. \$35,030.00).

GUARANTY. For good and valuable consideration, TERRY R. REEVES ("Guarantor") absolutely and unconditionally guarantees and promises to pay to Sabine State Bank & Trust Company ("Lender") or its order, on demand, in legal tender of the United States of America, the Indebtedness (as that term is defined below) of WINN PARISH DISTRICT ATTORNEY ("Borrower") to Lender on the terms and conditions set forth in this Guaranty.

INDEBTEDNESS GUARANTEED. The word "Indebtedness" as used in this Guaranty means Borrower's Indebtedness and obligations in favor of Lender under the Note, and all interest, costs, expenses and attorneys' fees and other fees and charges relating thereto, and all amendments thereto and/or substitutions therefor, and any and all renewals, extensions and/or refinancings thereof.

JOINT, SEVERAL AND SOLIDARY LIABILITY. Guarantor's obligations and liability under this Guaranty shall be on a "solidary" or "joint and several" basis along with Borrower to the same degree and extent as if Guarantor had been and/or will be a co-borrower, co-principal obligor and/or co-maker of Borrower's Indebtedness. In the event that there is more than one Guarantor under this Guaranty, or in the event that there are other guarantors, endorsers or sureties of all or any portion of Borrower's Indebtedness, Guarantor's obligations and liability hereunder shall further be on a "solidary" or "joint and several" basis along with such other guarantors, endorsers and/or sureties.

DURATION OF GUARANTY. This Agreement and Guarantor's obligations and liability hereunder shall remain in full force and effect until such time as Borrower's Indebtedness shall be paid, performed and satisfied in full, in principal, interest, costs, expenses and attorneys' fees, and other fees and charges.

OBLIGATIONS OF MARRIED PERSONS. If Guarantor is married, Guarantor hereby expressly agrees that recourse may be had against both Guarantor's separate property and Guarantor's community property for all Guarantor's obligations under this Guaranty.

DEFAULT. Should any event of default occur or exist under Borrower's Indebtedness in favor of Lender, Guarantor unconditionally and absolutely agrees to pay Lender the then unpaid amount of Borrower's Indebtedness, in principal, interest, costs, expenses, attorneys' fees and other fees and charges, subject to the maximum principal dollar amount limitations set forth above. Such payment or payments shall be made at Lender's offices indicated above, immediately following demand by Lender.

GUARANTOR'S WAIVERS. Guarantor hereby waives:

- (A) Notice of Lender's acceptance of this Guaranty.
- (B) Presentment for payment of Borrower's Indebtedness, notice of dishonor and of nonpayment, notice of intention to accelerate, notice of acceleration, protest and notice of protest, collection or institution of any suit or other action by Lender in collection thereof, including any notice of default in payment thereof, or other notice to, or demand for payment thereof, on any party.
- (C) Any right to require Lender to notify Guarantor of any nonpayment relating to any collateral directly or indirectly securing Borrower's Indebtedness, or notice of any action or nonaction on the part of Borrower, Lender, or any other guarantor, surety or endorser of Borrower's Indebtedness.
- (D) Any rights to demand or require collateral security from the Borrower or any other person as provided under applicable Louisiana law or otherwise.
- (E) Any right to require Lender to notify Guarantor of the terms, time and place of any public or private sale of any collateral directly or indirectly securing Borrower's Indebtedness.
- (F) Any "one action" or "anti-deficiency" law or any other law which may prevent Lender from bringing any action, including a claim for deficiency, against Guarantor, before or after Lender's commencement or completion of any foreclosure action, or any action in lieu of foreclosure.
- (G) Any election of remedies by Lender that may destroy or impair Guarantor's subrogation rights or Guarantor's right to proceed for reimbursement against Borrower or any other guarantor, surety or endorser of Borrower's Indebtedness, including without limitation, any loss of rights Guarantor may suffer by reason of any law limiting, qualifying, or discharging Borrower's Indebtedness.
- (H) Any disability or other defense of Borrower, or any other guarantor, surety or endorser, or any other person, or by reason of the cessation from any cause whatsoever, other than payment in full of Borrower's Indebtedness.
- (I) Any statute of limitations or prescriptive period, if at the time an action or suit brought by Lender against Guarantor is commenced, there is any outstanding Indebtedness of Borrower to Lender which is barred by any applicable statute of limitations or prescriptive period.

Guarantor warrants and agrees that each of the waivers set forth above is made with Guarantor's full knowledge of its significance and consequences, and that, under the circumstances, such waivers are reasonable and not contrary to public policy or law. If any such waiver is determined to be contrary to any applicable law or public policy, such waiver shall be effective only to the extent permitted by law.

GUARANTOR'S SUBORDINATION OF RIGHTS. In the event that Guarantor should for any reason (A) advance or lend monies to Borrower, whether or not such funds are used by Borrower to make payment(s) under Borrower's Indebtedness, or (B) make any payment(s) to Lender or others for and on behalf of Borrower under Borrower's Indebtedness, or (C) make any payment to Lender in total or partial satisfaction of Borrower's obligations and liabilities under this Agreement, or (D) if any of Borrower's property is used to pay or satisfy any of Borrower's Indebtedness, Guarantor hereby agrees that any and all rights that Guarantor may have or acquire to collect from or to be reimbursed by Borrower (or from or by any other guarantor, endorser or surety of Borrower's Indebtedness), whether Guarantor's rights of collection or reimbursement arise by way of subrogation to the rights of Lender or otherwise, shall in all respects, whether or not Borrower is presently or

EXHIBIT A-2

COMMERCIAL GUARANTY
(Continued)

Loan No. [REDACTED]

subsequently becomes insolvent, be subordinate, inferior and junior to the rights of Lender to collect and enforce payment, performance and satisfaction of Borrower's then remaining indebtedness, until such time as Borrower's Indebtedness is fully paid and satisfied. In the event of Borrower's insolvency or consequent liquidation of Borrower's assets, through bankruptcy, by an assignment for the benefit of creditors, by voluntary liquidation, or otherwise, the assets of Borrower applicable to the payment of claims of both Lender and Guarantor shall be paid to Lender and shall be first applied by Lender to Borrower's then remaining indebtedness. Guarantor hereby assigns to Lender all claims which it may have or acquire against Borrower or any assignee or trustee of Borrower in bankruptcy; provided that, such assignment shall be effective only for the purpose of assuring to Lender full payment of Borrower's Indebtedness guaranteed under this Agreement.

If now or hereafter Borrower is or shall become insolvent and Borrower's Indebtedness shall not at all times until paid be fully secured by collateral pledged by Borrower, Guarantor hereby forever waives and gives up in favor of Lender and Borrower, and Lender's and Borrower's respective successors, any claim or right to payment Guarantor may now have or hereafter have or acquire against Borrower, by subrogation or otherwise, so that at no time shall Guarantor be or become a "creditor" of Borrower within the meaning of 11 U.S.C. section 547(b), or any successor provision of the Federal bankruptcy laws.

GUARANTOR'S RECEIPT OF PAYMENTS. Guarantor further agrees to refrain from attempting to collect and/or enforce any of Guarantor's collection and/or reimbursement rights against Borrower (or against any other guarantor, surety or endorser of Borrower's Indebtedness), arising by way of subrogation or otherwise, until such time as all of Borrower's then remaining Indebtedness in favor of Lender is fully paid and satisfied. In the event that Guarantor should for any reason whatsoever receive any payment(s) from Borrower (or any other guarantor, surety or endorser of Borrower's Indebtedness) that Borrower (or such a third party) may owe to Guarantor for any of the reasons stated above, Guarantor agrees to accept such payment(s) in trust for and on behalf of Lender, advising Borrower (or the third party payee) of such fact. Guarantor further unconditionally agrees to immediately deliver such funds to Lender, with such funds being held by Guarantor over any interim period, in trust for Lender. In the event that Guarantor should for any reason whatsoever receive any such funds from Borrower (or any third party), and Guarantor should deposit such funds in one or more of Guarantor's deposit accounts, no matter where located, Lender shall have the right to attach any and all of Guarantor's deposit accounts in which such funds were deposited, whether or not such funds were commingled with other monies of Guarantor, and whether or not such funds then remain on deposit in such an account or accounts. To this end and to secure Guarantor's obligations under this Guaranty, Guarantor collaterally assigns and pledges to Lender, and grants to Lender a continuing security interest in, any and all of Guarantor's present and future rights, title and interest in and to all monies that Guarantor may now and/or in the future maintain on deposit with banks, savings and loan associations and other entities (other than tax deferred accounts with Lender), in which Guarantor may at any time deposit any such funds that may be received from Borrower (or any other guarantor, endorser or surety of Borrower's Indebtedness) in favor of Lender.

ADDITIONAL COVENANTS. Guarantor agrees that Lender may, at its sole option, at any time, and from time to time, without the consent of or notice to Guarantor, or any of them, or to any other party, and without incurring any responsibility to Guarantor or to any other party, and without impairing or releasing any of Guarantor's obligations or liabilities under this Guaranty:

- (A) Make additional secured and/or unsecured loans to Borrower.
- (B) Discharge, release or agree not to sue any party (including, but not limited to, Borrower or any other guarantor, surety, or endorser of Borrower's Indebtedness), who is or may be liable to Lender for any of Borrower's Indebtedness.
- (C) Sell, exchange, release, surrender, realize upon, or otherwise deal with, in any manner and in any order, any collateral directly or indirectly securing repayment of any of Borrower's Indebtedness.
- (D) Alter, renew, extend, accelerate, or otherwise change the manner, place, terms and/or times of payment or other terms of Borrower's Indebtedness, or any part thereof, including any increase or decrease in the rate or rates of interest on any of Borrower's Indebtedness.
- (E) Settle or compromise any of Borrower's Indebtedness.
- (F) Subordinate and/or agree to subordinate the payment of all or any part of Borrower's Indebtedness, or Lender's security rights in any collateral directly or indirectly securing any such Indebtedness, to the payment and/or security rights of any other present and/or future creditors of Borrower.
- (G) Apply any payments and/or proceeds received from Borrower or others to other loans and/or obligations that Borrower may then owe to Lender, whether or not Borrower's Indebtedness subject to this Guaranty then remains unpaid.
- (H) Enter into, deliver, modify, amend, or waive compliance with, any instrument or arrangement evidencing, securing or otherwise affecting, all or any part of Borrower's Indebtedness.

NO IMPAIRMENT OF GUARANTOR'S OBLIGATIONS. No course of dealing between Lender and Borrower (or any other guarantor, surety or endorser of Borrower's Indebtedness), nor any failure or delay on the part of Lender to exercise any of Lender's rights and remedies under this Guaranty or any other agreement or agreements by and between Lender and Borrower (or any other guarantor, surety or endorser), shall have the effect of impairing or releasing Guarantor's obligations and liabilities to Lender, or of waiving any of Lender's rights and remedies under this Guaranty or otherwise. Any partial exercise of any rights and remedies granted to Lender shall furthermore not constitute a waiver of any of Lender's other rights and remedies; it being Guarantor's intent and agreement that Lender's rights and remedies shall be cumulative in nature. Guarantor further agrees that, should Borrower default under any of its Indebtedness, any waiver or forbearance on the part of Lender to pursue Lender's available rights and remedies shall be binding upon Lender only to the extent that Lender specifically agrees to such waiver or forbearance in writing. A waiver or forbearance on the part of Lender as to one event of default shall not constitute a waiver or forbearance as to any other default.

NO RELEASE OF GUARANTOR. Guarantor's obligations and liabilities under this Guaranty shall not be released, impaired, reduced, or otherwise affected by, and shall continue in full force and effect notwithstanding the occurrence of any event, including without limitation any one or more of the following events:

- (A) The death, insolvency, bankruptcy, arrangement, adjustment, composition, liquidation, disability, dissolution, or lack of authority (whether corporate, partnership or trust) of Borrower (or any person acting on Borrower's behalf), or of any other guarantor, surety or endorser of Borrower's Indebtedness.
- (B) Any payment by Borrower, or any other party, to Lender that is held to constitute a preferential transfer or a fraudulent conveyance under any applicable law, or any such amounts or payment which, for any reason, Lender is required to refund or repay to Borrower or to any other person.
- (C) Any dissolution of Borrower, or any sale, lease or transfer of all or any part of Borrower's assets.

AUTOMATIC REINSTATEMENT. This Guaranty and Guarantor's obligations and liabilities hereunder shall continue to be effective, and/or shall automatically and retroactively be reinstated, if a release or discharge has occurred, or if at any time, any payment or part thereof to Lender with respect to Borrower's Indebtedness, is rescinded or must otherwise be restored by Lender pursuant to any insolvency, bankruptcy, or other debt relief granted to Borrower or to any other party to Borrower's Indebtedness or any such security

EXHIBIT A-3

**COMMERCIAL GUARANTY
(Continued)**

Loan No: [REDACTED]

therefor. In the event that Lender must rescind or restore any payment received in total or partial satisfaction of Borrower's Indebtedness, any prior release or discharge from the terms of this Guaranty given to Guarantor shall be without effect, and this Guaranty and Guarantor's obligations and liabilities hereunder shall automatically and retroactively be renewed and/or reinstated and shall remain in full force and effect to the same degree and extent as if such a release or discharge had never been granted. It is the intention of Lender and Guarantor that Guarantor's obligations and liabilities hereunder shall not be discharged except by Guarantor's full and complete performance and satisfaction of such obligations and liabilities; and then only to the extent of such performance.

REPRESENTATIONS AND WARRANTIES BY GUARANTOR. Guarantor represents and warrants that:

- (A) Guarantor has the lawful power to own its properties and to engage in its business as presently conducted.
- (B) Guarantor's guaranty of Borrower's Indebtedness and Guarantor's execution, delivery and performance of this Guaranty are not in violation of any laws and will not result in a default under any contract, agreement, or instrument to which Guarantor is a party, or by which Guarantor or its property may be bound.
- (C) Guarantor has agreed and consented to execute this Guaranty and to guarantee Borrower's Indebtedness in favor of Lender, at Borrower's request and not at the request of Lender.
- (D) Guarantor will receive and/or has received a direct or indirect material benefit from the transactions contemplated herein and/or arising out of Borrower's Indebtedness.
- (E) This Guaranty, when executed and delivered to Lender, will constitute a valid, legal and binding obligation of Guarantor, enforceable in accordance with its terms.
- (F) Guarantor has established adequate means of obtaining information from Borrower on a continuing basis regarding Borrower's financial condition.
- (G) Lender has made no representations to Guarantor as to the creditworthiness of Borrower.

ADDITIONAL OBLIGATIONS OF GUARANTOR. So long as this Guaranty remains in effect, Guarantor will not, without Lender's prior written consent, sell, lease, assign, pledge, hypothecate, encumber, transfer, or otherwise dispose of all or substantially all of Guarantor's assets. Guarantor further agrees to keep adequately informed of all facts, events and circumstances which might in any way affect Guarantor's risks under this Guaranty without in any way relying upon Lender to advise Guarantor of the same. Lender shall have no obligation whatsoever to disclose to Guarantor any information acquired in the course of its relationship with Borrower or otherwise.

Transfer of Indebtedness. This Guaranty is for the benefit of Lender and for such other person or persons as may from time to time become or be the holders of all or any part of Borrower's Indebtedness. This Guaranty shall be transferrable and negotiable with the same force and effect and to the same extent as Borrower's Indebtedness may be transferrable; it being understood and agreed to by Guarantor that, upon any transfer or assignment of all or any part of Borrower's Indebtedness, the holder of such Indebtedness shall have all of the rights and remedies granted to Lender under this Guaranty. Guarantor further agrees that, upon any transfer of all or any portion of Borrower's Indebtedness, Lender may transfer and deliver any and all collateral securing repayment of such Indebtedness (including, but not limited to, any collateral provided by Guarantor) to the transferee of such Indebtedness, and such collateral shall secure any and all of Borrower's Indebtedness in favor of such a transferee. Guarantor additionally agrees that, after any such transfer or assignment has taken place, Lender shall be fully discharged from any and all liability and responsibility to Borrower and Guarantor with respect to such collateral, and the transferee thereafter shall be vested with all the powers and rights with respect to such collateral.

Consent to Participation. Guarantor recognizes and agrees that Lender may, from time to time, one or more times, transfer all or any part of Borrower's Indebtedness through sales of participation interests in such Indebtedness to one or more third party lenders. Guarantor specifically agrees and consents to all such transfers and assignments, and Guarantor further waives any subsequent notice of such transfers and assignments as may be provided under Louisiana law. Guarantor additionally agrees that the purchaser of a participation interest in Borrower's Indebtedness will be considered as the absolute owner of a percentage interest of such Indebtedness and that such a purchaser will have all of the rights granted under any participation agreement governing the sale of such a participation interest. Guarantor waives any rights of offset that Guarantor may have against Lender and/or any purchaser of such a participation interest, and Guarantor unconditionally agrees that either Lender or such a purchaser may enforce Guarantor's obligations and liabilities under this Guaranty, irrespective of the failure or insolvency of Lender or any such purchaser.

Notices. Any notice provided in this Guaranty must be in writing and will be considered as given on the day it is delivered by hand or deposited in the U.S. mail, postage prepaid, addressed to the person to whom the notice is to be given at the address shown above or at such other addresses as any party may designate to the other in writing. If there is more than one Guarantor under this Guaranty, notice to any Guarantor shall constitute notice to all Guarantors.

Additional Guaranties. Guarantor recognizes and agrees that Guarantor may have previously granted, and may in the future grant one or more additional guaranties of the Indebtedness and obligations in favor of Lender. Should this occur, the execution of this Guaranty and any additional guaranties on Guarantor's part will not be construed as a cancellation of this Guaranty or any of my additional guaranties; it being Guarantor's full intent and agreement that all of Guarantor's guaranties of the Indebtedness and obligations in favor of Lender, shall remain in full force and shall be cumulative in nature and effect.

Miscellaneous Provisions. The following miscellaneous provisions are a part of this Guaranty:

AMENDMENTS. No amendment, modification, consent or waiver of any provision of this Guaranty, and no consent to any departure by Guarantor therefrom, shall be effective unless the same shall be in writing signed by a duly authorized officer of Lender, and then shall be effective only as to the specific instance and for the specific purpose for which given.

ATTORNEYS' FEES; EXPENSES. Guarantor agrees to pay upon demand all of Lender's costs and expenses, including Lender's reasonable attorneys' fees in an amount not exceeding 25.000% of the amount due under this Guaranty and Lender's legal expenses, incurred in connection with the enforcement of this Guaranty. Lender may hire or pay someone else to help enforce this Guaranty, and Guarantor shall pay the costs and expenses of such enforcement. Costs and expenses include Lender's reasonable attorneys' fees in an amount not exceeding 25.000% of the amount due under this Guaranty and legal expenses whether or not there is a lawsuit, including reasonable attorneys' fees in an amount not exceeding 25.000% of the amount due under this Guaranty and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. Guarantor also shall pay all court costs and such additional fees as may be directed by the court.

CAPTION HEADINGS. Caption headings in this Guaranty are for convenience purposes only and are not to be used to interpret or define the provisions of this Guaranty.

GOVERNING LAW. This Guaranty will be governed by, construed and enforced in accordance with federal law and the laws of the State of Louisiana. This Guaranty has been accepted by Lender in the State of Louisiana.

EXHIBIT "A-4"

COMMERCIAL GUARANTY
(Continued)

Loan No: [REDACTED]

NO ORAL AGREEMENTS. This Guaranty is the final expression of the agreement between Lender and Guarantor and may not be contradicted by evidence of any prior oral agreement or of a contemporaneous agreement between Lender and Guarantor.

NO WAIVER BY LENDER. Lender shall not be deemed to have waived any rights under this Guaranty unless such waiver is given in writing and signed by Lender. No delay or omission on the part of Lender in exercising any right shall operate as a waiver of such right or any other right. A waiver by Lender of a provision of this Guaranty shall not prejudice or constitute a waiver of Lender's right otherwise to demand strict compliance with that provision or any other provision of this Guaranty. No prior waiver by Lender, nor any course of dealing between Lender and Guarantor, shall constitute a waiver of any of Lender's rights or of any of Guarantor's obligations as to any future transactions. Whenever the consent of Lender is required under this Guaranty, the granting of such consent by Lender in any instance shall not constitute continuing consent to subsequent instances where such consent is required and in all cases such consent may be granted or withheld in the sole discretion of Lender.

SEVERABILITY. If any provision of this Guaranty is held to be illegal, invalid or unenforceable under present or future laws effective during the term hereof, such provision shall be fully severable. This Guaranty shall be construed and enforceable as if the illegal, invalid or unenforceable provision had never comprised a part of it, and the remaining provisions of this Guaranty shall remain in full force and effect and shall not be affected by the illegal, invalid or unenforceable provision or by its severance herefrom. Furthermore, in lieu of such illegal, invalid or unenforceable provision, there shall be added automatically as a part of this Guaranty, a provision as similar in terms to such illegal, invalid or unenforceable provision as may be possible and legal, valid and enforceable.

SUCCESSORS AND ASSIGNS BOUND. Guarantor's obligations and liabilities under this Guaranty shall be binding upon Guarantor's successors, heirs, legatees, devisees, administrators, executors and assigns.

Definitions. The following capitalized words and terms shall have the following meanings when used in this Guaranty. Unless specifically stated to the contrary, all references to dollar amounts shall mean amounts in lawful money of the United States of America. Words and terms used in the singular shall include the plural, and the plural shall include the singular, as the context may require. Words and terms not otherwise defined in this Guaranty shall have the meanings attributed to such terms in the Louisiana Commercial Laws (La. R.S. 10: 9-101, et seq.):

BORROWER. The word "Borrower" means WINN PARISH DISTRICT ATTORNEY, and all other persons and entities signing the Note in whatever capacity.

GUARANTOR. The word "Guarantor" means each and every person or entity signing this Guaranty, including without limitation TERRY R. REEVES.

GUARANTY. The word "Guaranty" means the guaranty from Guarantor to Lender, including without limitation a guaranty of all or part of the Note.

INDEBTEDNESS. The word "Indebtedness" means the indebtedness evidenced by the Note or Related Documents, in principal, interest, costs, expenses and attorneys' fees and all other fees and charges together with all other indebtedness and costs and expenses for which Borrower is responsible under this Guaranty or under any of the Related Documents.

LENDER. The word "Lender" means Sabine State Bank & Trust Company, its successors and assigns, and any subsequent holder or holders of the Note or any interest therein.

NOTE. The word "Note" means the promissory note dated March 3, 2003, in the original principal amount of \$35,030.00 from Borrower to Lender, together with all renewals of, extensions of, modifications of, refinancings of, consolidations of, and substitutions for the promissory note or agreement.

EACH UNDERSIGNED GUARANTOR ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS GUARANTY AND AGREES TO ITS TERMS. IN ADDITION, EACH GUARANTOR UNDERSTANDS THAT THIS GUARANTY IS EFFECTIVE UPON GUARANTOR'S EXECUTION AND DELIVERY OF THIS GUARANTY TO LENDER AND THAT THE GUARANTY WILL CONTINUE UNTIL TERMINATED IN THE MANNER SET FORTH IN THE SECTION TITLED "DURATION OF GUARANTY". NO FORMAL ACCEPTANCE BY LENDER IS NECESSARY TO MAKE THIS GUARANTY EFFECTIVE. THIS GUARANTY IS DATED MARCH 3, 2003.

GUARANTOR:



TERRY R. REEVES, Individually

EXHIBIT "A-5"

LN1002
QUIRY

SABINE STATE BANK AND TRUST
Transaction History Inquiry

2/14/05
15:55:29

Account Number [REDACTED] Short Name WINN PARISH DISTRICT

	Effect	Code	Description	Interest	Principal	Balance
o	6/06/2003	19	PAYOFF PAYMEN	32.64	10,382.27	.00
o	5/19/2003	42	PRINCIPAL PAY	.00	4,948.97	10,382.27
o	5/19/2003	33	INTEREST PAYM	51.03	.00	15,331.24
o	5/01/2003	42	PRINCIPAL PAY	.00	4,936.28	15,331.24
o	5/01/2003	33	INTEREST PAYM	63.72	.00	20,267.52
o	4/14/2003	42	PRINCIPAL PAY	.00	4,967.33	20,267.52
o	4/14/2003	33	INTEREST PAYM	32.67	.00	25,234.85
o	4/07/2003	42	PRINCIPAL PAY	.00	4,866.40	25,234.85
o	4/07/2003	33	INTEREST PAYM	133.60	.00	30,101.25
o	3/14/2003	42	PRINCIPAL PAY	.00	4,928.75	30,101.25
o	3/14/2003	33	INTEREST PAYM	71.25	.00	35,030.00
o	3/03/2003	54	New Loan	.00	35,030.00	35,030.00

F3=Exit F4=Field Help F10=Subset-Options F12=Previous

EXHIBIT "B-3"

MEMBER FDIC
 EQUAL HOUSING
 OPPORTUNITY LENDER

SABINE STATE BANK

& Trust Company

P.O. BOX 670 MANY, LA 71449

STATEMENT
 SEE REVERSE SIDE
 FOR IMPORTANT INFORMATION

WINN PARISH DISTRICT ATTORNEY
 OPERATING ACCOUNT
 P O DRAWER 1374
 WINNFIELD LA 71483-0000

STATE & MUNIS
 3/31/03 104

1 **BRANCH-035**

 * www.sabinebank.com *

SUMMARY FOR STATE & MUNIS

BEGINNING BALANCE	3/01/03	16,724.99-
DEPOSITS / MISC CREDITS	10	120,257.62
WITHDRAWALS / MISC DEBITS	97	71,464.64
** ENDING BALANCE	3/31/03	32,067.99 **
SERVICE CHARGE		.00
ENCLOSURES		104

MISCELLANEOUS DEBITS AND CREDITS

DATE	AMOUNT	DESCRIPTION
3/03/03	140.00 DR	Overdraft/NSF Charge
3/03/03	3,891.33 CR	DEPOSIT
3/03/03	35,000.00 CR*	DEPOSIT
3/03/03	140.00 CR	Rev: Overdraft/NSF Charge
3/05/03	80.55 DR	HARLAND CHECKS/CHK ORDERS
3/07/03	2,861.28 CR	DEPOSIT
3/07/03	26,000.00 CR	DEPOSIT
3/10/03	1,609.78 CR	DEPOSIT
3/10/03	2,791.09 CR	DEPOSIT
3/14/03	15,049.25 CR	DEPOSIT
3/19/03	4,747.43 DR	CHECK #10380
3/21/03	12,329.30 CR	DEPOSIT
3/24/03	20,585.59 CR	DEPOSIT

CHECKS POSTED

DATE	CHECK NO.	AMOUNT
3/03/03	10271	60.00
3/25/03	10299*	259.76
3/13/03	10339*	15.00
3/10/03	10340	832.58
3/07/03	10341	30.21
3/07/03	10342	3,612.60
3/03/03	10343	732.00

CHECKS POSTED

DATE	CHECK NO.	AMOUNT
3/03/03	10344	796.74
3/03/03	10345	40.88
3/03/03	10346	997.51
3/03/03	10347	61.88
3/03/03	10348	251.76
3/04/03	10349	36.12
3/04/03	10350	210.22

EXHIBIT "B-4"

BOARDING DATA SHEET

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
840 219 67	02-19-2004	05-15-2004		C4-156		JDW	

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing ***** has been omitted due to text length limitations.

Borrower: TERRY R. REEVES (SSN: [REDACTED])
P O BOX 333
WINNFIELD, LA 71483

Lender: Sabine State Bank & Trust Company
Winnfield Branch
5917 HWY 167 N
Winnfield, LA 71483
(318) 628-2161

COPY

FAXED

CUSTOMER DATA SUMMARY

TERRY R. REEVES
Street Address: P O BOX 333
Mailing Address:

[REDACTED] Individual
WINNFIELD LA 71483

Borrower
Parish: WINN
County:

Cust # [REDACTED]
Phone: (318) 628-2141
Birthday [REDACTED]

TRANSACTION SUMMARY

Transaction No.: 7652
Product Category: 5
Loan Policy: Commercial

Product Description: Commercial
Purpose: Loan is not for Personal, Family, Household Purposes or Personal Investment Purposes.
Specific Loan Purpose: BUSINESS EXPENSE CODE 10

CLASSIFICATION DATA

Application No: [REDACTED]
Application Date:
Loan No: [REDACTED]
Loan Date: 02-19-2004
Officer: JDW Walker, John (Bo)
Processor No: SG Geoghagan, Susan
Collateral Code: 156
Charge Code:
Call Code: C4
User Code 3:
User Code 6:
Automatic Payments:

Branch: 35 Winnfield Branch
Dept:
Division:
Region:
Loan Type: Single Pay (Direct - Installment)
Loan Class: New Loan
Purpose Code: 156
Class Code:
SIC CODE: 641
User Code 4:
User Code 7:

Employee Loan: No
Restricted Access: No
Reg O Loan: No
Comments:

Portfolio Code: COMMERCIAL
Host System: 004
Census Tract:
User Code 5:
User Code 8:

EXHIBIT "C-1"

**BOARDING DATA SHEET
(Continued)**

Loan No. [REDACTED]

PAYMENT DATA

**SINGLE PAY LOAN
(Fixed Rate)**

	<u>Financed</u>	<u>In Cash</u>
AMOUNT REQUESTED:	\$40,000.00	
PREPAID FINANCE CHARGES:		
Origination Fee	25.00	
Documentation Fee	5.00	
SECURITY INTEREST CHARGES:	0.00	
CREDIT INSURANCE:		
Level Life:	<u>209.62</u>	
NOTE AMOUNT:	\$40,239.62	\$0.00

DISBURSEMENTS: \$40,000.00
 Check: BLV TO TERRY R. REEVES

PAYMENT CALCULATION:

No of Pymts	Amount	Due
3	Interest	Monthly Interest Payments beginning 03-15-2004
1	\$40,444.68	Single Payment is due 06-15-2004

Interest Method: 365/365
 Disbursement Date: 02-19-2004
 Due Date: 06-15-2004

INTEREST RATE SELECTION:
 Interest Rate: 6.000

CREDIT INSURANCE:
 Credit Insurance Information:
 Insurance State: LA Insurance Coverage Basis: Gross

Insured Party 1: TERRY R. REEVES

*Level Life Premium: \$209.62 (Single) Expiration Date: 06-15-2004

APR 6.257%	FINANCE CHARGE \$803.93	AMOUNT FINANCED \$40,209.62	TOTAL OF PAYMENTS \$41,013.55
----------------------	-----------------------------------	---------------------------------------	---

EXHIBIT "C-2"

BANK USE ONLY

SABINE STATE BANK
MAY, LA 71449

NON-TRANSFERABLE

DATE 2-19-04

Terry R. Reeves

\$ 40,000.00

BORROWER

40000.00 Dollars

Sabine State Bank
DOLLARS
FEB 20 2004
Teller # 238

BY ENCLOSURE, THE ABOVE "NOTATED BORROWER"
HEREBY ASSUMES LIABILITY OF THIS CHECK AS PROVIDED BY
A CASHIER'S CHECK FROM LOAN PROCEEDS

Heri Bates

#0 24 50 [redacted] #0004000000#

24501 \$40000.00

0090819945
11110205 02/20/04

[redacted]

[Signature]

EXHIBIT "C-3"

DEPOSITED WITH
SABINE STATE BANK

MANY, LOUISIANA
Sabine, Vernon, Winn, LaBelle Parishes

For W P Dist Atty

Sabine State Bank
Member FDIC

FEB 20 2009

Teller #238

		DOLLARS	CENTS
CURRENCY			
CHECKS (List Separately)			
	38,000	00	
TOTAL FROM OTHER SIDE			
TOTAL ITEMS	SUB-TOTAL		
	LESS CASH RECEIVED		
	INITIAL DEPOSIT	38,000	00

Date 2/20/2009

Sign if cash is received

ACCOUNT NO.



Original - Not Negotiable

Checks and other items are received for deposit subject to the terms and conditions of the bank's collection agreement

39,00038000000

\$38000.00

Include This Total on Front	DOLLARS		CENTS
	00901111	0205	02/20/09

AMERICAN BANK PRODUCTS, SUBVERSIVE

List Additional Checks Here
IF NOT ENOUGH SPACE ON FRONT

EXHIBIT "D-1"

MEMBER FDIC
EQUAL HOUSING
OPPORTUNITY LENDER

SABINE STATE BANK & Trust Company

P.O. BOX 670 MANY, LA 71449

STATEMENT
SEE REVERSE SIDE
FOR IMPORTANT INFORMATION

*****EXCLUDE-FlatSingle
2838 3.1260 EX 0.000 25 0 1

STATE & MUNIS

WINN PARISH DISTRICT ATTORNEY
OPERATING ACCOUNT
P O DRAWER 1374
WINNFIELD LA 71483-1374

2/27/04

85

1

BRANCH-035

* www.sabinebank.com *

SUMMARY FOR STATE & MUNIS

BEGINNING BALANCE	2/01/04	13,881.82-
DEPOSITS / MISC CREDITS	10	87,276.36
WITHDRAWALS / MISC DEBITS	90	76,082.52
** ENDING BALANCE	2/29/04	2,687.98- **
SERVICE CHARGE		5.00
ENCLOSURES		85

MISCELLANEOUS DEBITS AND CREDITS

DATE	AMOUNT	DESCRIPTION
2/02/04	260.00 CR	Rev: Overdraft/NSF Charge
2/02/04	260.00 DR	Overdraft/NSF Charge
2/02/04	260.00 DR	Overdraft/NSF Charge
2/03/04	25.00 DR	Overdraft/NSF Charge
2/04/04	6,191.33 CR	DEPOSIT
2/04/04	75.00 DR	Overdraft/NSF Charge
2/06/04	25,075.00 CR	DEPOSIT
2/06/04	100.00 DR	Overdraft/NSF Charge
2/09/04	50.00 DR	Overdraft/NSF Charge
2/10/04	75.00 DR	Overdraft/NSF Charge
2/11/04	25.00 DR	Overdraft/NSF Charge
2/12/04	2,905.02 CR	DEPOSIT
2/13/04	275.00 DR	Overdraft/NSF Charge
2/17/04	630.00 CR	Deposit# 000003535
2/17/04	1,103.00 CR	DEPOSIT
2/17/04	250.00 DR	Overdraft/NSF Charge
2/18/04	175.00 DR	Overdraft/NSF Charge
2/19/04	10,878.68 CR	DEPOSIT
* 2/20/04	38,000.00 CR	DEPOSIT *
2/24/04	2,158.33 CR	DEPOSIT
2/26/04	25.00 DR	Overdraft/NSF Charge
2/27/04	75.00 CR	DEPOSIT

EXHIBIT "D-2"

DEPOSITED WITH
SABINE STATE BANK
MANY, LOUISIANA
Sabine, Vernon, Winn, LaSalle Parishes

Sabine State Bank
Member FDIC
FEB 20 2007
CHECK #238

For W P Dist Atty
Pre-Trial Intervention

Date 2/20/07 Sign if cash is received

ACCOUNT NO. 350118966 Original - Not Negotiable

Checks and other items are received for deposit subject to the terms and conditions of the bank's collection agreement.

		DOLLARS	CENTS
CURRENCY			
COIN			
CHECKS (List Separately)	<u>Ten</u>	<u>2000</u>	
TOTAL FROM OTHER SIDE			
TOTAL ITEMS			
SUB-TOTAL			
LESS CASH RECEIVED			
TOTAL DEPOSITED		<u>2000</u>	<u>00</u>

39,0000 200000

\$2000.00

List Additional Checks Here
IF NOT ENOUGH SPACE ON FRONT

	DOLLARS	CENTS
009021399		
009021399		
1110205		
02/20/07		

Include This Total on Front
ARIZONA BANK PRODUCTS, SUPERMARKETS, 7118

*To: Bo
7 pages*

EXHIBIT "E-1"

LN1002
QUIRY

SABINE STATE BANK AND TRUST
Transaction History Inquiry

2/14/05
15:55:48

Account Number [REDACTED]

Short Name REEVES TERRY R

	Effect Code	Description	Interest	Principal	Balance
o	3/17/2004	20 REGULAR PAYME	164.91	.00	40,239.62
o	2/19/2004	54 New Loan	.00	40,239.62	40,239.62

F3=Exit F4=Field Help F10=Subset-Options F12=Previous

EXHIBIT "F-1"

LN1002
QUIRY

SABINE STATE BANK AND TRUST
Transaction History Inquiry

2/14/05
15:55:48

Account Number [REDACTED] Short Name REEVES TERRY R

Effect	Code	Description	Interest	Principal	Balance
o	10/15/2004	19 PAYOFF PAYMEN	495.90	25,000.00	.00
o	6/16/2004	33 RENEWAL INT	161.91	.00	25,000.00
o	6/16/2004	42 PRINCIPAL PAY	.00	5,239.62	25,000.00
o	5/17/2004	42 PRINCIPAL PAY	.00	10,000.00	30,239.62
o	5/17/2004	30 PYMT MDE 05/1	26.39	.00	40,239.62
o	5/11/2004	92 CORRECT INT B	.00	26.39	40,239.62
o	5/11/2004	42 PRINCIPAL PAY	.00	26.39	40,213.23
o	5/11/2004	30 SCHEDULED INT	171.51	.00	40,239.62
o	5/11/2004	70 CORRECT TRAN	171.51	26.39	40,239.62
o	5/11/2004	20 REGULAR PAYME	171.51	26.39	40,213.23
o	4/16/2004	33 INTEREST PAYM	.01	.00	40,239.62
o	4/16/2004	30 SCHEDULED INT	204.49	.00	40,239.62
o	4/16/2004	70 CORRECT TRAN	204.50	.00	40,239.62
o	4/16/2004	20 REGULAR PAYME	204.50	.00	40,239.62
o	3/17/2004	30 SCHEDULED INT	164.91	.00	40,239.62
o	3/17/2004	70 CORRECT TRAN	164.91	.00	40,239.62 +

F3=Exit F4=Field Help F10=Subset-Options F12=Previous

EXHIBIT "F-2"

BOARDING DATA SHEET

Principal	Loan Date	Maturity	Loan No	Call / Coll C4 / 156	Account	Officer	Initials
\$50,030.00	07-23-2004	07-25-2005	[REDACTED]		[REDACTED]	JDW	

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "****" has been omitted due to text length limitations.

Borrower: TERRY R. REEVES (SSN: [REDACTED])
P O BOX 333
WINNFIELD, LA 71483

COPY

Lender: Sabine State Bank & Trust Company
Winnfield Branch
5917 HWY 167 N
Winnfield, LA 71483
(318) 628-2161

FAXED

CUSTOMER DATA SUMMARY

TERRY R. REEVES Street Address: P O BOX 333 Mailing Address: Primary Phone: (318) 628-2141	Individual WINNFIELD LA 71483 Ext:	Borrower Parish: WINN County:	Cus Phone: (318) 628-2141 Birthday: [REDACTED]
--	--	-------------------------------------	--

TRANSACTION SUMMARY

Transaction No.: 9046 Product Category: 5 Loan Policy: Commercial	Product Description: Commercial Purpose: Loan is not for Personal, Family, Household Purposes or Personal Investment Purposes. Specific Loan Purpose: LINE OF CREDIT FOR BUSINESS EXPENSE CODE 10
---	---

CLASSIFICATION DATA

Application No: [REDACTED] Application Date: Loan No: [REDACTED] Loan Date: 07-23-2004 Officer: JDW Walker, John (Bo) Processor No: SG Geoghagan, Susan Collateral Code: 156 Charge Code: Call Code: C4 User Code 3: User Code 6: Automatic Payments:	Branch: 35 Winnfield Branch Dept: Division: Region: Loan Type: Revolving LOC (Direct - LOC) Loan Class: New Loan Purpose Code: 156 Class Code: SIC CODE: 641 User Code 4: User Code 7:	Employee Loan: No Restricted Access: No Reg O Loan: No Comments: Portfolio Code: COMMERCIAL Host System: 004 Census Tract: User Code 5: User Code 8:
--	--	--

PAYMENT DATA

REVOLVING LINE OF CREDIT (Fixed Rate)

	Financed	In Cash
AMOUNT REQUESTED:	\$50,000.00	
PREPAID FINANCE CHARGES:		
Origination Fee	25.00	
Documentation Fee	5.00	
SECURITY INTEREST CHARGES:	0.00	
NOTE AMOUNT:	\$50,030.00	\$0.00
PAYMENT CALCULATION:		
No of Pymts	11	
Amount Interest	\$50,153.36	
Interest Method:	365/365	
Disbursement Date:	07-23-2004	
Due Date:	07-25-2005	
Interest Reserve:	\$0.00	
INTEREST RATE SELECTION:		
Interest Rate:	6.000	

Due Monthly Interest Payments beginning 08-25-2004
Final Principal and Accrued Interest Payment is due 07-25-2005

APR 6.127%	FINANCE CHARGE \$1,539.10	AMOUNT FINANCED \$50,000.00	TOTAL OF PAYMENTS \$51,539.10
---------------	------------------------------	--------------------------------	----------------------------------

e means estimate

EXHIBIT "G-1"

DEPOSIT TICKET



7/23/04

DATE

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
ENDORSE & LIST CHECKS SEPARATELY OR
ATTACH LIST

	DOLLARS	CENTS
CURRENCY		
COIN		
TOTAL CASH		
CHECKS		
1 Terry Reeves	5000	
2 Cash		
3 Place cash		
4 \$800.00		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		

Sabine State Bank
JUL 23 04
Teller #178

PLEASE PRINT
TOTAL HERE

5000

TOTAL ITEMS

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT

TERRY R. REEVES
ATTORNEY AT LAW
P. O. BOX 333
WINNFIELD, LA 71483

84-205/1111

5000.00
5,000.00



39,0000500000

© HAWAIIAN 1998

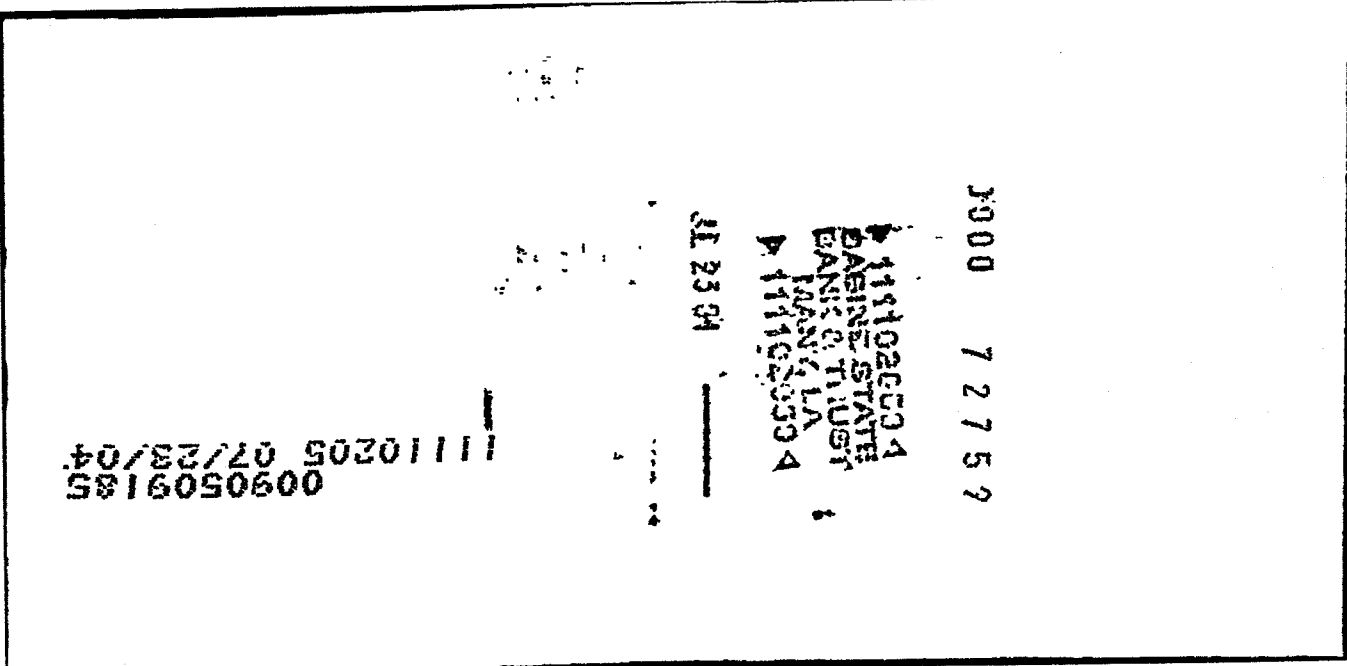


EXHIBIT "G-3"

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENTS. PLEASE ENDORSE ALL CHECKS AND LIST EACH SEPARATELY.

DOLLARS												CENTS					
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	

ENTER TOTAL OF CHECKS HERE **5,000**

SABINE STATE BANK
Feb 23 04
Teller #178

SABINE STATE BANK
Member FDIC
 Equal Housing Lender
 11110205

DATE **2/23/04**
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

	DOLLARS	CENTS
CURRENCY		
COINS		
TOTAL CASH		
FRONT SIDE TOTAL		

TERRY R. REEVES
 P. O. BOX 333
 WINNFIELD, LA 71483

84-205/1111 TOTAL ITEMS

TOTAL DEPOSIT \$ **1,111,500.00**

39,00005000000000

© HRLMO

0090509180
 11110205 02/23/04

Feb 23 01

1111020504
 SABINE STATE
 BANK & TRUST
 WINNFIELD, LA
 1111020504

3000 72756

EXHIBIT "G-4"

MEMBER FDIC
 EQUAL HOUSING
 OPPORTUNITY LENDER

SABINE STATE BANK

& Trust Company

P.O. BOX 670 MANY, LA 71449

STATEMENT
 SEE REVERSE SIDE
 FOR IMPORTANT INFORMATION

*****EXCLUDE-FlatSingle
 3445 3.5970 EX 0.000 20 0 257

STATE & MUNIS

WINN PARISH DISTRICT ATTORNEY
 OPERATING ACCOUNT
 P O DRAWER 1374
 WINNFIELD LA 71483-1374

7/30/04

105

1

BRANCH-035

 * www.sabinebank.com *

SUMMARY FOR STATE & MUNIS

BEGINNING BALANCE	7/01/04	8,505.36	
DEPOSITS / MISC CREDITS	12	84,566.84	
WITHDRAWALS / MISC DEBITS	111	105,335.49	
** ENDING BALANCE	7/31/04	12,263.29	**
SERVICE CHARGE		5.00	
ENCLOSURES		105	

MISCELLANEOUS DEBITS AND CREDITS

DATE	AMOUNT	DR/CR	DESCRIPTION
7/02/04	200.00	DR ✓	Overdraft/NSF Charge
7/06/04	400.00	DR ✓	Overdraft/NSF Charge
7/07/04	25.00	DR ✓	Overdraft/NSF Charge
7/08/04	25.00	DR ✓	Overdraft/NSF Charge
7/09/04	✓18,774.39	CR ✓	DEPOSIT
7/09/04	25.00	DR ✓	Overdraft/NSF Charge
7/12/04	50.00	DR ✓	Overdraft/NSF Charge
7/13/04	✓2,590.47	CR ✓	DEPOSIT
7/15/04	✓1,564.50	CR ✓	DEPOSIT
7/15/04	✓1,950.00	CR ✓	DEPOSIT
7/15/04	275.00	DR ✓	Overdraft/NSF Charge
7/16/04	300.00	DR ✓	Overdraft/NSF Charge
7/19/04	225.00	DR ✓	Overdraft/NSF Charge
7/20/04	✓1,174.82	CR ✓	DEPOSIT
7/20/04	75.00	DR ✓	Overdraft/NSF Charge
7/21/04	75.00	DR ✓	Overdraft/NSF Charge
7/22/04	✓2,083.33	CR ✓	DEPOSIT
7/22/04	25.00	DR ✓	Overdraft/NSF Charge
7/23/04	✓7,930.00	CR ✓	DEPOSIT
*7/23/04	✓40,000.00	CR ✓	DEPOSIT *
7/23/04	50.00	DR ✓	Overdraft/NSF Charge
7/26/04	3,956.00	CR ✓	DEPOSIT

EXHIBIT "G-5"

PLEASE DEPOSIT ALL CHECKS AND SALES DEPOSITS IN THIS ACCOUNT

DATE	07/23/04
CHECK NO.	1652
AMOUNT	7930.00
DEPOSIT TO	Operating Account
ACCOUNT NO.	35-419536
TOTAL DEPOSIT	\$ 7930.00

Winn Parish District Attorney
OPERATING ACCOUNT
PO BOX 1000
MONROE, LA 71202

11110205 07/23/04

07/23/2004 7930.00

11110205 07/23/04

11110205 07/23/04

PLEASE DEPOSIT ALL CHECKS AND SALES DEPOSITS IN THIS ACCOUNT

DATE	7/27/04
CHECK NO.	1653
AMOUNT	2108.33
DEPOSIT TO	Operating Account
ACCOUNT NO.	35-419536
TOTAL DEPOSIT	\$ 2,108.33

Winn Parish District Attorney
OPERATING ACCOUNT
PO BOX 1000
MONROE, LA 71202

11110205 07/27/04

07/27/2004 2108.33

11110205 07/27/04

11110205 07/27/04

REPORTED WITH SABINE STATE BANK

MARY LOUISIANA
Bossier, Natchitoches, Teres, Lafayette Parishes

Winn Parish District Attorney
Attorney

DATE 7/23/04

ACCOUNT NO. 35-419536

11110205 07/23/04

07/23/2004 40000.00

11110205 07/23/04

11110205 07/23/04

PLEASE DEPOSIT ALL CHECKS AND SALES DEPOSITS IN THIS ACCOUNT

DATE	7/28/04
CHECK NO.	1654
AMOUNT	1385.00
DEPOSIT TO	Operating Account
ACCOUNT NO.	35-419536
TOTAL DEPOSIT	\$ 1385.00

Winn Parish District Attorney
OPERATING ACCOUNT
PO BOX 1000
MONROE, LA 71202

11110205 07/28/04

07/28/2004 1385.00

11110205 07/28/04

11110205 07/28/04

PLEASE DEPOSIT ALL CHECKS AND SALES DEPOSITS IN THIS ACCOUNT

DATE	7/26/04
CHECK NO.	1655
AMOUNT	3956.00
DEPOSIT TO	Operating Account
ACCOUNT NO.	35-419536
TOTAL DEPOSIT	\$ 3956.00

Winn Parish District Attorney
OPERATING ACCOUNT
PO BOX 1000
MONROE, LA 71202

11110205 07/26/04

07/26/2004 3956.00

11110205 07/26/04

11110205 07/26/04

PLEASE DEPOSIT ALL CHECKS AND SALES DEPOSITS IN THIS ACCOUNT

DATE	7/30/04
CHECK NO.	1656
AMOUNT	1050.00
DEPOSIT TO	Operating Account
ACCOUNT NO.	35-419536
TOTAL DEPOSIT	\$ 1,050.00

Winn Parish District Attorney
OPERATING ACCOUNT
PO BOX 1000
MONROE, LA 71202

11110205 07/30/04

07/30/2004 1050.00

11110205 07/30/04

11110205 07/30/04

EXHIBIT "G-6"

LN1002
JOHNW

SABINE STATE BANK AND TRUST
Transaction History Inquiry

2/14/05
14:01:49

Account Number [REDACTED]

Short Name REEVES TERRY R

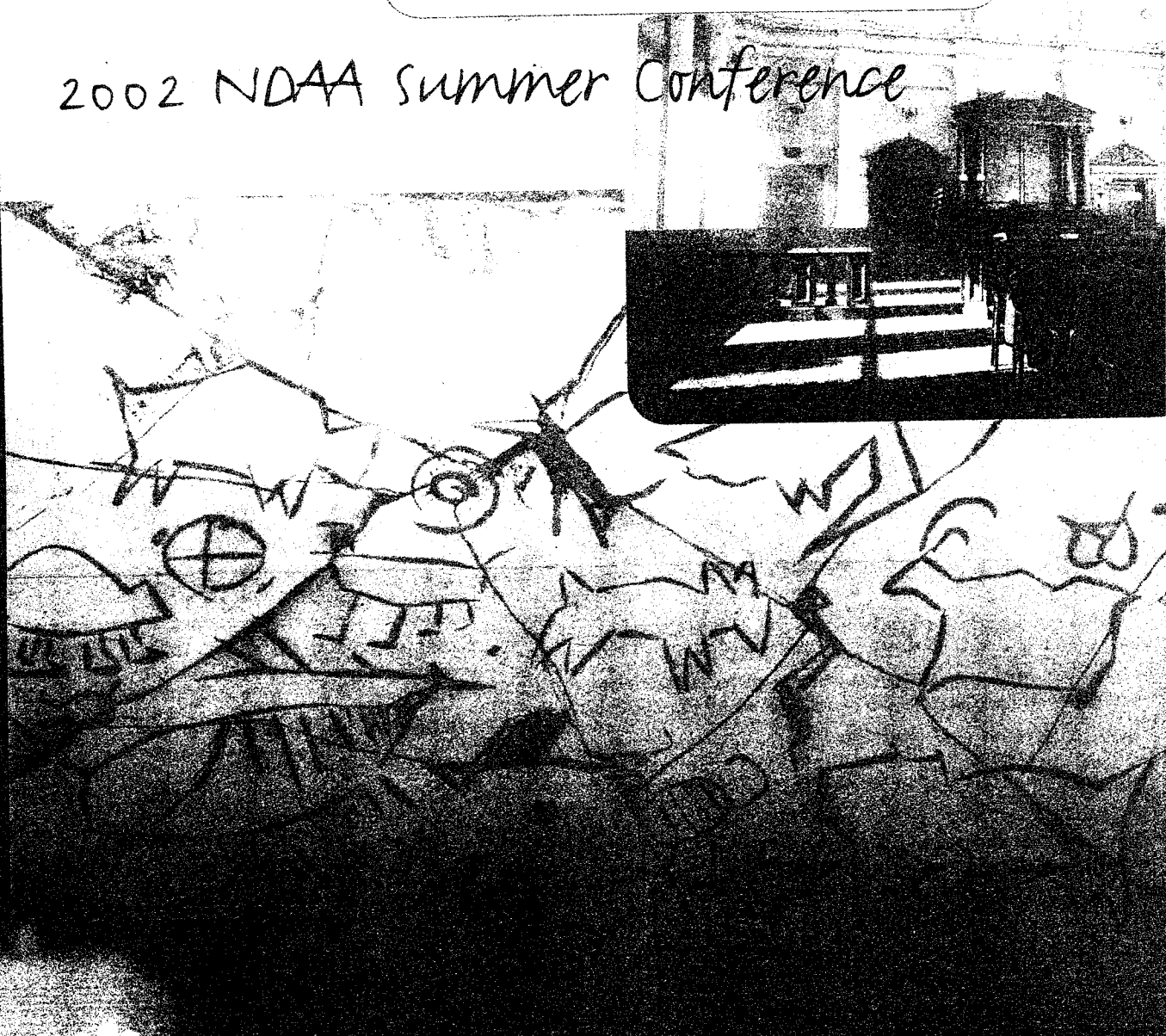
	Effect	Code	Description	Interest	Principal	Balance
o	2/08/2005	19	PAYOFF PAYMEN	369.86	50,021.79	.00
o	1/10/2005	20	REGULAR PAYME	254.21	.00	50,021.79
o	11/24/2004	20	REGULAR PAYME	246.05	8.20	50,021.79
o	10/25/2004	20	REGULAR PAYME	246.06	.00	50,029.99
o	9/27/2004	30	SCHEDULED INT	254.24	.01	50,029.99
o	9/27/2004	70	CORRECT TRAN	254.25	.00	50,030.00
o	9/27/2004	20	REGULAR PAYME	254.25	.00	50,030.00
o	8/25/2004	30	SCHEDULED INT	270.65	.00	50,030.00
o	7/23/2004	55	PRINCIPAL ADV	.00	50,000.00	50,030.00
o	7/23/2004	900	DOC/ORIG FEES	.00	30.00	30.00
o	7/23/2004	54	New Loan	.00	.00	.00

F3=Exit F4=Field Help F10=Subset-Options F12=Previous

EXHIBIT "H"

TRUTH, JUSTICE and the NDAA

2002 NDAA Summer Conference



2002 NDAA SUMMER CONFERENCE JULY 14-17
BISMARCK, NORTH DAKOTA · RADISSON HOTEL

NATIONAL DISTRICT ATTORNEYS ASSOCIATION



NDAA

EXHIBIT 2-1

Transportation

Air: Northwest Airlines, the official co-carrier for the 2002 NDAA Summer Conference, is offering special rates to the attendees. Make reservations by calling Northwest Airlines at 800/433-1790 or Empress Travel, Shelly Goldman, at 800/328-2111 and refer to worldfile code number NY363. You may also access the Northwest website at www.nwa.com/travel/reser/. When prompted "Do you have an electronic certificate?" just enter the worldfile code NY363.

United Airlines, the official co-carrier for the 2002 NDAA Summer Conference, is offering special rates to the attendees. Make reservations by calling United Airlines at 800/521-4041 or Empress Travel, Shelly Goldman, at 800/328-2111 and refer to meeting plus ID code 550TA.

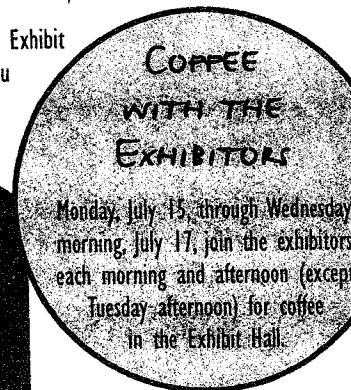
Car: Avis Car Rental, the official car rental agency for the 2002 NDAA Summer Conference, is offering special rates to attendees. Make reservations by calling 800/331-1600 and refer to group number J947794.

Golf Tournament

Complete Equity Markets will sponsor a scramble format golf tournament again this year. For more information, see Mike Powell at the Complete Equity Markets booth in the Exhibit Hall or call 800/323-6234. Illinois residents call 847/541-0900.

Registration Desk

The NDAA Registration Desk is located in the Exhibit Hall. NDAA staff will be on hand to assist you during the hours listed in this program.



CLE Credits
Attendance at the conference may qualify participants for Continuing Legal Education credits. Check with your state bar association for CLE requirements.

➔➔ **NDAA/APRI
BOARDS OF DIRECTORS
AND COMMITTEE
MEETINGS**

FRIDAY, JULY 12

9:00 a.m.-5:00 p.m.
Registration

9:00 a.m.-12:00 noon
APRI Board Meeting

1:00-2:00 p.m.
Bylaws Committee

2:00-3:30 p.m.
Crime Control Committee

2:00-5:30 p.m.
Board of Regents of the National College of District Attorneys

3:45-5:00 p.m.
Juvenile Justice and Family Law Committee

SATURDAY, JULY 13

9:00 a.m.-5:00 p.m.
Registration

9:00-10:00 a.m.
Finance Committee

10:00-11:30 a.m.
Science & Technology Committee

11:30 a.m.-1:00 p.m.
Policy, Ethics and Communications

1:00-2:00 p.m.
Lunch on your own

2:00-3:30 p.m.
Drug Control Enforcement Committee

3:45-4:45 p.m.
Metropolitan Prosecutors Committee

3:45-4:45 p.m.
National Committee

5:00-6:00 p.m.
Policy and Legislation

7:00-10:00 p.m.
Film Festival

Sunday, July 14

9:00 a.m.-5:00 p.m.
Registration

9:00 a.m.-12:00 noon
NDAA Executive Committee

10:00 a.m.-12:00 noon
Film Festival

10:00-11:00 a.m.
2003 Summer Conference Committee

12:15-12:45 p.m.
2002-2003 Committee Chairs

1:00-2:00 p.m.
Associate Directors Committee

1:00-2:00 p.m.
State Capital Prosecutors Committee

2:00-5:00 p.m.
NDAA Board of Directors Meeting (open to all attendees)

6:00-8:00 p.m.
Exhibits Open

EXHIBIT "I-2"

Monday, July 15



8:00 a.m.-5:00 p.m. **Registration**

8:00 a.m.-4:00 p.m. **Exhibits Open**

8:30-8:45 a.m.

Welcome & Introduction

Kevin Meenan, NDAA President, District Attorney, Casper, WY
Wayne Stenehjem, North Dakota Attorney General.

8:45-9:15 a.m.

National Advocacy Center Update

Robert McCulloch, Prosecuting Attorney, Clayton, MO
Thomas Charron, NDAA Director of Education, National Advocacy Center, Columbia, SC
What you always wanted to know when applying for courses.

9:15-10:15 a.m.

Keynote Address

Top Ten Reasons Why Being A Prosecutor Is the Best Job in the Whole World!

Michael Turpen, Riggs, Abney, Aell and Turpen, Oklahoma City, OK
Michael Turpen, a former Oklahoma State Attorney General and Muskogee County Oklahoma District Attorney, is one of the wittiest, funniest lawyers in America. His keynote presentation is an insightful, humorous and uplifting challenge to be the best advocate we can be—ES-EM-ED (every second, every minute, every day). This address is guaranteed to inspire, motivate and make you laugh.

10:30 a.m.-12:30 p.m.

Supreme Court Update for Trial Dog Prosecutors

Richard Wintory, Senior Assistant District Attorney, Oklahoma City, OK
No boring land use cases in this Supreme Court updates, just an up-to-the-minute review of how the latest Supreme Court decisions will help or hurt prosecutors in the trenches fighting the good fight every day.

12:30-2:00 p.m.

Awards Luncheon

The Unstoppable Spirit: Overcoming Victimization and Adversity
Sharon D'Eusanio, Assistant Director of Victim Services, Office of Florida Attorney General, Boca Raton, FL

2:00-3:30 p.m.

Ethics

Media Relations and the Prosecutor: What Are Your Responsibilities?

Paul Logli, State's Attorney, Rockford, IL
This presentation provides an overview of the prosecutor's professional and ethical responsibilities in contacts with the media, and emphasizes the steps necessary to maintain a positive relationship with the media.

2:00-3:30 p.m.

Promising Programs I:

Protecting Drug Endangered Children

Michael Ramsey, District Attorney, Oroville, CA
Claire Keithley, Deputy District Attorney, Oroville, CA
Sue Webber-Brown, District Attorney Investigator, Oroville, CA

Harry F. Connick, District Attorney, New Orleans, LA
Judge Camille Buras, Criminal District Court, New Orleans, LA
Rosemary Mumm, Director of Diversion Programs, New Orleans, LA
Learn how the Butte District Attorney's office works to protect children found endangered by their parent's criminal activity in Meth Labs. Come hear about the successful drug-testing program the New Orleans District Attorney developed with local schools to prevent and reduce students' demand for illegal drugs.

3:30-5:00 p.m.

Dealing With Vicarious Trauma: Getting Our Lives in Balance

Marcia Paris, Victim Witness Advocate, Office of the Pima County Attorney, Tucson, AZ
Viki Sharp, Victim Witness Director, Office of the Pima County Attorney, Tucson, AZ
Exposure to crime and tragedy on a regular basis changes prosecutors and victim advocates and the way we look at the world. Responding daily to victimization has a cumulative impact with far-reaching ramifications on our families and co-workers. Learn how to prevent vicarious trauma, burnout and stress and how to respond when it starts to happen by attending this unique presentation.

3:30-5:00 p.m.

Take Two: The Prosecutor as the Producer

Moderator: Brian Carney, Esquire, WIN Interactive, Kingston, MA
Brenda Daly, Deputy District Attorney, San Diego, CA
James Dedman, III, Director of Academics, National College of District Attorneys, Columbia, SC
Jim Gentry, Assistant State's Attorney, Towson, MD
Chris Myers, Chief Assistant County Attorney, Moorhead, MN
The digital revolution has dramatically expanded the possibilities of evidence presentation. The well-prepared prosecutor who can combine oral presentation skills with the power of visual communication has a distinct advantage. Our panel will address what it takes to be both an effective prosecutor and producer. Come and see how visual communication is being used in courts across the country to enhance the presentation of evidence.

6:00-10:00 p.m. **Film Festival**

Tuesday, July 16

8:00 a.m.-12:00 noon **Registration**

8:00 a.m.-12:00 noon **Exhibits Open**

8:30-10:00 a.m.

"You Talkin' To Me?": An Overview of Confessions Law A to Z

Christina Cabanillas, Assistant U.S. Attorney, District of Arizona, Tucson, AZ
This upbeat session will provide attendees an overview of the Supreme Court law related to interrogations and confessions, with a little fun along the way. We will discuss Miranda, voluntariness, the Sixth Amendment right to counsel and other issues related to the admissibility of statements.

10:15-11:30 a.m.

Hot Button Issues: Top Prosecutors' Top Ten Talking Points

Moderators: Bart Cahoun, Assistant Prosecuting Attorney, Clayton, MO; and Richard Wintory, Senior Assistant District Attorney, Oklahoma City, OK
Lyne Abraham, District Attorney, Philadelphia, PA

EXHIBIT "I-3"

Nola Foulston, District Attorney, Wichita, KS
Paul Logli, State's Attorney, Rockford, IL
Robert McCulloch, Prosecuting Attorney, Clayton, MO
Chris Roll, County Attorney, Bisbee, AZ
Grover Trask, District Attorney, Riverside, CA

This panel will present the prosecutor's perspective on many of the hot-button issues raised in the media today. The presenters will give their best talking points on the following issues: Enacting moratoriums on the death penalty, executing the mentally ill and youthful offenders, drug referendum initiatives, the so-called "Innocence Project" and racial profiling.

12:00 noon

Golf Tournament

Hosted by Complete Equity Markets

6:00-10:00 p.m.

Family Night

The 2002 Family Night event will be held at Fort Lincoln. This will be an evening out under the North Dakota stars. Featured will be pitchfork fondue (steaks cooked over a pit with all the fixings), band and dancing, Indian story telling, dancing with drummers, and a demonstration by the 17th US Infantry, a reenactment unit.

Wednesday, July 17

8:00 a.m.-5:00 p.m. Registration

8:00 a.m.-12:00 noon Exhibits Open

8:30-10:00 a.m.

Defending the Home Front: Prosecutors Leading the Way

Moderator: John Kaye, County Prosecutor, Freehold, NJ
Jack Bailey, Chief State's Attorney, Rocky Hill, CT
Robert Honecker, First Assistant County Prosecutor, Freehold, NJ
Barbara LaWall, County Attorney, Tucson, AZ
William Murphy, District Attorney, Staten Island, NY

On September 11, 2001, America was attacked. Prosecutors from across the nation sprang into action. These prosecutors will discuss their office's response to the crisis and how they responded as chief law enforcement officials and community leaders. Hear some of their stories.

10:15-11:30 a.m.

Crime Victims With Disabilities: What Prosecutors and Advocates Need to Know

Sharon D'Eusanio, Assistant Director of Victim Services, Office of Florida Attorney General, Boca Raton, FL
Blinded in a vicious criminal attack, Sharon D'Eusanio has become an advocate for victims with disabilities. Learn from a nationally recognized survivor how to respond to victims with disabilities and what communication and assistance is necessary to successfully prosecute their cases.

10:15-11:30 a.m.

Investigating and Prosecuting the Shaken Baby Case

Rob Parrish, J.D., Deputy Director, National Center on Shaken Baby Syndrome (NCSBS), Ogden, UT
Participants will be given an overview of the demographics and medical aspects of the shaken baby syndrome. This will include demonstration of a

newly created computer graphics package available to assist expert medical witnesses to explain and illustrate the complex medical concepts involved in cases where children have been abused by shaking. The presentation will conclude with a discussion of how prosecutors can prove who committed the abuse, even where there are several possible perpetrators within the "window of time" when the injuries must have occurred.

11:30 a.m.-1:30 p.m. Lunch on Your Own

1:30-3:00 p.m.

Helping Victims of Disaster and Terrorism: The Prosecution Response to NYC

Robin Light, Victim Advocate, Office of the District Attorney, Yakima, WA
Terry Tiller, Volunteer Coordinator/Trainer, Office of the County Attorney, Tucson, AZ
Mary Ann Cernak, Ph.D, MSW, LCSW, Howell Township, NJ
In the aftermath of a major catastrophe, victims suffer severe psychological trauma. These presenters will share their personal experiences in working at the Family Assistance Center and Ground Zero with victims, families, firefighters, police and emergency personnel who were affected by the attack on America, September 11, 2001.

1:30-3:00 p.m.

Prosecuting the High Profile Case: Siempre Selena

Carlos Valdez, District Attorney, Corpus Christi, TX
What do you do when a rising Tejano singing sensation is murdered, and the national and international media swarms your office and courtroom? This presentation offers prosecutors specific insights, tips and techniques on dealing with an onslaught of media during a high profile trial.

3:15-4:45 p.m.

Promising Programs II: Reducing Violence to Our Children

Kathleen Quigley, Deputy County Attorney, Office of the Pima County Attorney, Tucson, AZ
Viki Sharp, PCAO Victim Witness Director, Office of the Pima County Attorney, Tucson, AZ
This presentation will highlight two highly successful prevention programs: CARGO (Community Addressing Responsible Gun Ownership) an innovative and collaborative approach to protecting our children from unintentional shootings (participants will get the program on CD-ROM); and Breaking the Cycle, a successful program which addresses the special issues of children who witness domestic violence.

5:00 p.m. Adjourn

Upcoming NDAA Conference

30TH NATIONAL CONFERENCE ON JUVENILE JUSTICE

Loews Hotel
Philadelphia, PA
March 16-19, 2003

2003 NDAA SUMMER CONFERENCE

Silvertree Hotel
Snowmass, CO
July 18-24, 2003

EXHIBIT "I-4"

Washington D.C. Trip a Big Success

West Monroe-West Ouachita Chamber President Cynthia Perdue, and Chairman Terry Baugh joined a delegation from the Monroe Chamber, the City of Monroe, and the Police Jury, and ULM recently to meet with our Congressional delegation in Washington and to lobby for funding of priority projects.

The Ouachita delegation met with Louisiana's newest senator, David Vitter, Senator Mary Landrieu, and Congressmen Rodney Alexander, Bobby Jindal, and Charlie Melancon. Group members were able to explain priority projects and answer questions from lawmakers. Several lawmakers stated they were pleased that the organizations represented in the Ouachita delegation were working much more cooperatively than in the past. They echoed the same sentiment, that working together is the way to get things accomplished.

While in Washington the Ouachita delegation also received project updates from Patton Boggs, a lobbying firm contracted by the Monroe Chamber. Various members of the delegation also had meetings with federal agencies and other contacts in Washington.

Governor Kathleen Blanco spoke to the Economic Development Luncheon at the U.S. Chamber of Commerce Office about a changing business climate in

Louisiana. She said the rest of the country has a newfound respect for Louisiana and the way it conducts business. Another speaker at the event was Bill Bourne, Founder & CEO of Amedisys, and Forbes Magazine 2004 Entrepreneur of the Year.

While many of the delegations meetings were formally scheduled, many were not. The lobby of the Washington Hilton, headquarters for the delegation, was abuzz with impromptu meetings of government and business leaders talking programs and projects. One delegation member said it would have taken him months to set up the amount of meetings he had in the lobby alone during his Washington stay. Networking was definitely the goal.

But when Louisiana comes to Washington you know there will be some fun involved. Delegation members attended Louisiana Live, a food and music event showcasing Louisiana products, a number of special luncheons and dinners, and a Mardi Gras parade and ball in the cavernous Hilton Ballroom complete with bead-throwing float riders.

Many thanks to the Monroe Chamber of Commerce, particularly Lori Reneau and Daphne McClish, for setting up the many meetings, and to Linda Blount in Congressman Rodney Alexander's office for her kind assistance.



Congressman Bobby Jindal with West Monroe-West Ouachita Chamber Chairman Terry Baugh following meetings with the delegation from Ouachita Parish.



Governor Kathleen Blanco spoke to the crowd at the Economic Development Luncheon at the U.S. Chamber of Commerce office about changing the image of Louisiana.

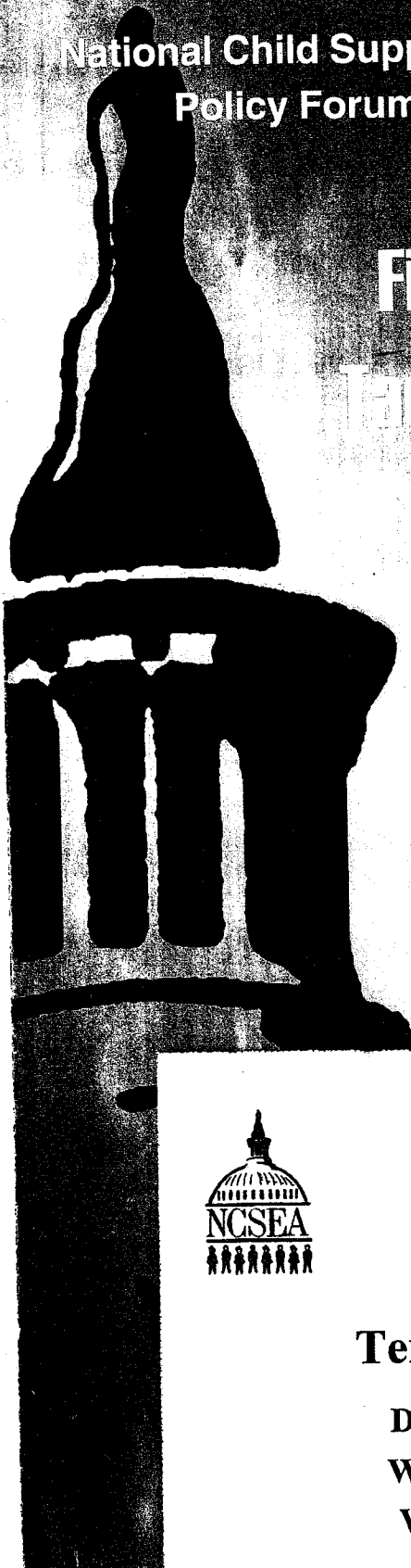


Representative Kay Katz spoke to the importance of the Port to job creation.

EXHIBIT "J"



National Child Support Enforcement Association
Policy Forum & Training Conference



Find Me the Money!
Tackling Child Support
Challenges in
Hard Times

Washington, DC
February 3 - 5, 2003



Terry

Terry R. Reeves

District Attorney
Winn Parish D.A.
Winnfield, LA

255

EXHIBIT "K"



2003
Summer Conference

Terry

Terry Reeves
District Attorney
8th Judicial District
Winnfield, LA

EXHIBIT "2"

LDAА 28th Annual Conference

Terry

Terry R. Reeves

District Attorney
8th Judicial District
Winnfield, LA

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION

EXHIBIT "M"



Hilton Washington

1919 Connecticut Ave. NW • Washington, DC 20009
 Phone (202) 483-3000 • Fax (202) 232-0438
 Reservations
 www.hilton.com or 1 800 HILTONS

Name & Address

PARKER, BRANDON
 109 JONES ST

WINNFIELD, LA 71483
 US

Room [REDACTED]
 Arrival Date 02/11/04 2:21PM
 Departure Date 02/15/04

Adult/Child 2/0
 Room Rate \$ 225.00

RATE PLAN: C-LMR


HH#

AL:

BONUS AL: CAR:

CONFIRMATION NUMBER [REDACTED]

02/15/04 PAGE 1

DATE	DESCRIPTION	ID	REF. NO	CHARGES	CREDITS	BALANCE
11/06/03	[REDACTED]	GTSUMA	563947		\$257.63	
02/11/04	GUEST ROOM	MMUNIR	816035	\$225.00		
02/11/04	ROOM TAX	MMUNIR	816035	\$32.63		
02/12/04	GUEST ROOM	MMUNIR	819925	\$225.00		
02/12/04	ROOM TAX	MMUNIR	819925	\$32.63		
02/13/04	GUEST ROOM	MMUNIR	824347	\$225.00		
02/13/04	ROOM TAX	MMUNIR	824347	\$32.63		
02/14/04	GUEST ROOM	IYEMANE	828465	\$225.00		
02/14/04	ROOM TAX	IYEMANE	828465	\$32.63		
WILL BE SETTLED TO [REDACTED]						\$772.89
EFFECTIVE BALANCE OF						\$0.00
 Hilton Honors EXPENSE REPORT SUMMARY						
		02/11/04	02/12/04	02/13/04	** 02/14/04	STAY TOTAL
ROOM & TAX	\$257.63	\$257.63	\$257.63	\$257.63	\$257.63	\$1,030.52
DAILY TOTAL	\$257.63	\$257.63	\$257.63	\$257.63		\$1,030.52

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Zip-Out Check-Out®

Good Morning ! We hope you enjoyed your stay. With Zip-Out Check-Out® there is no need to stop at the Front Desk to check out.

- Please review this statement. It is a record of your charges as of late last evening.
 - For any charges after your account was prepared, you may:
 - + pay at the time of purchase.
 - + charge purchases to your account, then stop by the Front Desk for an updated statement.
 - + or request an updated statement be mailed to you within two business days.
- Simply call the Front Desk from your room and tell us when you are ready to depart. Your account will be automatically checked out and you may use this statement as your receipt. Feel free to leave your key(s) in the room.
 Please call the Front Desk if you wish to extend your stay or if you have any questions about your account.

EXHIBIT "N"

DATE OF CHARGE	FOLIO NO./CHECK NO. [REDACTED]
AUTHORIZATION	INITIAL
PURCHASES & SERVICES	
TAXES	
TIPS & MISC.	
TOTAL AMOUNT	

Midyear Meeting of Elected District Attorneys

March 11-14, 2004
Inn and Spa at Loretto
211 Old Santa Fe Trail, Santa Fe, New Mexico

Agenda

THURSDAY, MARCH 11, 2004

[ACOMA ROOM]

- 4:00-6:00 p.m. **Joint LDAA Board of Directors and General Membership Meeting**
- I. **Call to Order**
 - II. **Roll Call**
 - III. **Approval of Minutes from Last Meeting**
 - IV. **Committee Reports**
 - A. **Amicus**
 - B. **DART**
 - C. **Violent Crimes / Victim Assistance**
 - D. **Sexual Assault**
 - E. **Traffic Safety**
 - F. **PIMS**
 - V. **Other Business**
 - A. **DARS**
 - B. **NDAA**
 - C. **Waiver of Counsel**
 - D. **Resolutions**
 - VI. **Training**
 - A. **Midyear Meeting of Elected District Attorneys**
 - B. **8th Annual Collaborating to STOP Violence Against Women Conference**
 - C. **LDAA Legislative Boot Camp - March 25 - State Capitol**
 - D. **LDAA 30th Support Staff Training Conference - April 28-30 - Hampton Inn - New Orleans**
 - E. **LDAA 29th Annual Conference - July 27-August 1 - Sandestin Resort**
 - F. **2004 LDAA Fall Seminar - November 15-19 - Hilton Lafayette**
 - G. **2005 LDAA Fall Seminar - New Orleans (Hotel ???)**
 - VII. **Section Reports**
 - A. **ADA Section**
 - B. **DAI Section**
 - C. **Capital Litigation Section**
- 6:00 p.m. **Recess**
- 6:00-7:30 p.m. **Reception**

[CHACO WEST]

EXHIBIT "0-1"



LAWRENCE, KELLY
PO DRAWER 1374
WINNFIELD, LA 71483

ROOM # : [REDACTED]
RES. # : [REDACTED]
ARRIVAL: 06/04/04
DEPART : 06/05/04

DATE	DESCRIPTION	CHARGE	PAYMENT	BALANCE
04/29	[REDACTED]		240.90	-240.90
06/04	Prevailing Rate	219.00		-21.90
06/04	Room Tax	21.90		0.00
	TOTAL	\$ 240.90	240.90	0.00

875 BEACH BLVD., BILOXI, MS 39530 Phone 228-386-7111

EXHIBIT "P-2"

Addendum

STATE OF LOUISIANA LEGISLATIVE AUDITOR

District Attorney of the
Eighth Judicial District
Winnfield, Louisiana

July 14, 1999



Audit Resolution Report

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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Representative Warren J. Triche, Jr.

LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

DIRECTOR OF POLICY AND QUALITY ASSURANCE

Grover C. Austin, CPA

This public document was published at a total cost of \$81. Twenty-seven copies of this public document were published in this first printing at a cost of \$27. This document was published by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana, 70804-9397, to document actions taken by management of the Town of Vinton to resolve audit findings. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31. A copy of this report is located on our web site: www.lla.state.la.us.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this report, or any reports of the Legislative Auditor, please contact Skip Irwin, Director of Administration, at 225/339-3800.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT**
Winnfield, Louisiana

Audit Resolution Report
Dated May 6, 1999

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

July 14, 1999

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
Winnfield, Louisiana**

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	Attachment
Management's Responses	1



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

May 6, 1999

**HONORABLE FRANCIS C. THOMPSON,
ACTING CHAIRMAN, AND MEMBERS OF
THE LEGISLATIVE AUDIT ADVISORY COUNCIL**
Baton Rouge, Louisiana

We have performed a limited examination of the District Attorney of the Eighth Judicial District. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine whether the district attorney has taken appropriate action to resolve findings cited in the audit report and management letter dated October 30, 1998, issued by William E. Weatherford, Certified Public Accountant.

The accompanying report includes unresolved findings. We will continue to monitor those findings until the district attorney resolves the findings. Copies of this report have been delivered to the district attorney and other authorities as required by state law.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DGK:GLM:GCA:dl

[BDA]

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
Winnfield, Louisiana**

BACKGROUND AND METHODOLOGY

William E. Weatherford, Certified Public Accountant, issued an audit report, with a management letter, dated October 30, 1998, on the financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1997. The audit report and management letter included eight internal control deficiencies and violations of state laws and regulations.

We visited the district attorney to determine whether appropriate action was taken to correct the matters included in the report and management letter. Our procedures consisted of the following: (1) examining selected district attorney records; (2) interviewing certain employees of the district attorney; (3) reviewing applicable Louisiana laws and Attorney General opinions; and (4) making inquiries to the extent we considered necessary to achieve our purpose.

LEGISLATIVE AUDITOR

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
Winnfield, Louisiana**

CONCLUSIONS

Based on the results of the procedures performed during our visit to the district attorney, we conclude that the district attorney has taken the following steps to resolve the findings contained in the William E. Weatherford report and accompanying management letter, dated October 30, 1998:

1. The December 31, 1998, audited financial statements should be issued timely (by June 30, 1999). The district attorney engaged John Vercher, Certified Public Accountant, on December 15, 1998, to conduct the December 31, 1998, audit, and we were informed by Mr. Vercher that the audit report would be issued before June 30, 1999.
2. A new accounting software program that maintains file records for the Worthless Check Fund was implemented.
3. Receipts and disbursements appear to be coded properly for the year ended December 31, 1998.
4. Bank charges, including overdraft charges, totaled \$4,279 for the year ended December 31, 1998. Bank charges totaled \$1,280 for January 1999, and \$605 for February 1999. There were no bank charges for March and April 1999.
5. Employee payroll taxes are now paid timely.
6. Employee requests for mileage reimbursements now include destinations or purposes of trips.

Management of the district attorney did not fully address the following findings included in the William E. Weatherford report and accompanying management letter, dated October 30, 1998:

1. We were unable to determine whether budgeted revenues in the General Fund exceed actual revenues by more than 5% for the year ended December 31, 1998, because financial statements were not prepared as of the date of our visit (May 6, 1999).
2. Meals paid for by the district attorney's office are not reasonable compared with the state's travel policies.

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT

Winnfield, Louisiana

Conclusions (Concluded)

As we evaluated the findings contained in the William E. Weatherford report and management letter, the following matters came to our attention:

1. The district attorney does not have a formal travel policy for all employees. In addition to spending unreasonable amounts for meals as compared with the state's travel policies, the district attorney spent unreasonable amounts for lodging when compared with the state's travel policies, did not provide documentation as to why rental vehicles were the most economical means of travel at conferences, paid for meals and lodging for an individual to attend a conference who was not an employee of the district attorney's office, and incurred other conference expenditures without documenting the reason or necessity of the expenditure.
2. Credit card charge receipts were included; however, the business purpose of the charge and names of the individuals participating were not documented.
3. The district attorney expended public funds for advertising public education messages that included his name.
4. The district attorney paid one-time lump sum salary supplements to certain employees.
5. Controls over payroll need to be improved.
6. A complete inventory of fixed assets is not maintained.

The Findings and Recommendations section of this report provides details for our conclusions for the findings not addressed by the district attorney and the additional matters that came to our attention during our follow-up review.

LEGISLATIVE AUDITOR

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
Winnfield, Louisiana**

FINDINGS AND RECOMMENDATIONS

TIMELY FINANCIAL STATEMENTS NEEDED

Financial statements are not prepared timely. On the date of our visit (May 6, 1999), financial statements were not prepared for the fiscal year ended December 31, 1998, nor were monthly financial statements prepared for January through March 1999. The district attorney informed us that the financial statements were not prepared timely because his office was in the process of upgrading the accounting program.

Without monthly financial statements, the district attorney cannot effectively monitor the financial operations of his office with budgeted amounts. In addition, monthly financial statements would allow the district attorney to monitor the General Fund deficit. At December 31, 1997, the General Fund reported a deficit of \$166,632 (approximately 50% of total General Fund revenues for the year ended December 31, 1997).

Monthly financial statements that report the operations of the district attorney's office compared to the budgeted amounts should be prepared timely. The district attorney should also have a formal deficit reduction plan and monitor the progress of this plan monthly.

TRAVEL POLICY NEEDED

The district attorney does not have a formal travel policy for all employees. The district attorney adopted the State of Louisiana's travel policies for his support staff; however, there are no formal travel policies for the district attorney and assistant district attorneys. The district attorney and assistant district attorneys are reimbursed actual expenses. We selected three conferences attended by the district attorney/assistant district attorneys during 1998. The following details the results of that review:

**Louisiana District Attorneys Association
Twenty-Fourth Annual Conference
Destin, Florida
August 2-7, 1998**

1. The district attorney, all full-time assistant district attorneys (three), a part-time assistant district attorney, the Pre-Trial Intervention Director, and the Driving Improvement Director for Winn Parish Court (mayor of Winnfield) attended the

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT

Winnfield, Louisiana

Findings and Recommendations (Continued)

conference. We question the necessity of so many individuals from the district attorney's office attending the conference, especially in light of the \$166,632 deficit reported in the 1997 financial statements. In addition, the district attorney should not pay for the Driving Improvement Director to attend since he is not an employee of the district attorney's office. The district attorney's office paid \$1,561 (hotel and meals) for the Driving Improvement Director. The total cost of the conference was \$17,624.

2. The conference started August 2 and ended August 6, 1998. August 7 was the "Disembarkation and Travel Day." Some of the attendees arrived a day early and stayed an additional day after the conference ended as follows:
 - August 2 was for committee meetings, Louisiana District Attorneys Association Board of Directors Meeting, and the District Attorney's Retirement System Board Meeting.
 - The district attorney is a member of the Board of Directors for 98/99; however, none of the others attending were board or committee members. Although the meetings are open to all participants, we question why everyone, except the district attorney, should attend these meetings. Therefore, unnecessary costs for meals and lodging were incurred for arriving a day earlier than required. Total cost for the six attendees arriving early on August 1, 1998, totaled \$1,626.
 - August 7 was the "Disembarkation and Travel Day"; however, two assistant district attorneys stayed an extra day. They did not depart until August 8. Meals and lodging for that day totaled \$842.
 - The following three attendees required two days to travel from Winnfield to Destin (departed Winnfield on July 31, 1998, and arrived at Destin on August 1, 1998):
 - The district attorney and Driving Improvement Director stayed at The Island House-Orange Beach, Alabama, and paid \$268 each for lodging and a total of \$183 for meals. Orange Beach is 442 miles from Winnfield or approximately an 8-hour drive. Winnfield to Destin (conference location) is 496 miles or approximately a 9-hour drive. The mileage difference is 54 miles or less than a one-hour drive. We question the necessity of taking two days to travel from Winnfield to Destin (on the return trip, it took only one day).

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT

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Findings and Recommendations (Continued)

- The first assistant district attorney stayed at the Cabot Lodge-Hattiesburg, Mississippi, and paid \$59 for lodging and \$89 for dinner.

3. The following are the daily room charges by conference attendee:

<u>Attendee</u>	<u>Daily Room Rate</u>	<u>Tax</u>	<u>Total</u>
Terry Reeves, District Attorney	\$240	\$28	\$268
Martin Sanders, First Assistant District Attorney	340	31	371
Jim Wiley, Third Assistant District Attorney	340	31	371
James Lewis, Second Assistant District Attorney	160	21	181
Clifford Strider, Part-time Assistant District Attorney	80	10	*90
John Scott, Pre-Trial Intervention Director	160	21	181
Mayor Thornton, Driving Improvement Director	240	28	268
	<hr/>	<hr/>	<hr/>
Total per day	\$1,560	\$170	\$1,730

*District attorney paid one-half of \$181 room rate.

Although the district attorney does not have to adopt the State of Louisiana's travel policies, we are using them for comparative purposes as a rule-of-thumb as to what is reasonable. The room rates paid by the district attorney's office were not reasonable compared with the state's travel policies. State of Louisiana travel regulations allow a daily rate of \$140 (plus tax) for out-of-state conference lodging. At a rate of \$140, the total daily lodging amount would be \$910, or \$650 less per day as compared to the amount paid by the district attorney's office.

4. Meals paid for by the district attorney's office were not reasonable compared with the state's travel policies. A total of \$3,911 was paid for meals. State of Louisiana travel policies allow \$29 per day (\$6 for breakfast, \$8 for lunch, and \$14 for dinner) for meals. Based on this, \$2,562 was paid in excess of state travel policies. The district attorney informed us that meal charges included attendees from his office and district attorneys and officials from other offices. The names of those eating were not documented. In addition, although the attendees outside of the district attorney's office receive reimbursement for their meals from their offices, the reason or necessity that the district attorney's office paid for their meals was not documented. Some examples of meals follows:

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE
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Winnfield, Louisiana

Findings and Recommendations (Continued)

<u>Date</u>	<u>Restaurant</u>	<u>Amount</u>
August 4, 1998	Café Thirty	\$910
August 2, 1998	Destin Chops	\$362
August 3, 1998	Criollas	\$356
August 5, 1998	Destin Chops	\$320

5. The district attorney's office paid \$309 for the following:

Sandcastles Lounge	\$115
Sandbar & Grill	\$57
Beach set-up	\$98
Gift Shop	\$39

Because there were no itemized receipts of items purchased, we could not determine whether these expenditures were reasonable or necessary conference expenditures.

6. Total round trip miles from Winnfield to Destin and return total 993 miles (993 miles X \$.26 = \$258). One assistant district attorney was reimbursed for 1,241 miles (\$323) and another assistant district attorney was reimbursed for 1,440 miles (\$374).

**America's Prosecutors Annual Conference
Snow King Resort
Jackson Hole, Wyoming
July 26-30, 1998**

1. The district attorney attended the conference. The registration fee paid totaling \$375 included a guest fee of \$50. The total cost of the conference was \$3,135.
2. The conference started July 24, 1998; however, the district attorney's flight departed Monroe, Louisiana, on July 22, 1998. He stayed overnight in Salt Lake City, Utah, and arrived in Jackson Hole, Wyoming, on July 23, 1998. There is no documentation as to why two days were needed to travel from Winnfield to Jackson Hole, Wyoming. Our review of flight schedules revealed several flight options for flights from Monroe to Jackson Hole that required only one day of

LEGISLATIVE AUDITOR

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT**

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Findings and Recommendations (Continued)

travel. The cost of staying overnight in Salt Lake City for meals and lodging totaled \$283 (\$199 lodging and \$84 meals).

3. Meals paid for by the district attorney's office was not reasonable compared with the state's travel policies. A total of \$441 or an average of \$55 each day was paid for meals. State of Louisiana travel policies allow \$29 per day for meals. Based on this, \$232 was paid in excess of state travel regulations.
4. The district attorney paid \$353 for a rental vehicle and \$62 for gasoline. There is no documentation as to why a rental vehicle was the most economical means by which the purposes of the trip could be accomplished. The Snow King Resort provides a free shuttle to and from the airport and taxis are available for eating away from the resort.

**Louisiana Trial Lawyers Association
Post-Legislative Retreat
The Peaks Resort & Spa
Telluride, Colorado
June 26-30, 1998**

1. The district attorney and first assistant district attorney attended the retreat for a total cost of \$6,812. The district attorney served as moderator for the June 30, 1998, seminar programs.
2. The district attorney arrived in Telluride, Colorado, on June 24, 1998. The cost of an extra day for meals and lodging was \$395. There is no documentation as to why the district attorney arrived early.
3. The retreat started on Friday, June 26, 1998, with two hours of seminar programs (continuing legal education) from 8:30 a.m. to 10:30 a.m. There were no seminar programs scheduled for Saturday and Sunday, June 27-28, 1998. For Monday and Tuesday, June 29-30, 1998, there were two hours of seminar programs each day from 8:30 a.m. to 10:30 a.m. There was a total of six hours of seminar programs over the five-day period.
4. Although the retreat ended June 30, 1998, at 10:30 a.m., the first assistant district attorney was reimbursed for food and lodging through July 1, 1998.
5. The room rates paid by the district attorney's office were not reasonable compared with the state's travel policies. The resort's daily room rate was \$297

LEGISLATIVE AUDITOR

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Winnfield, Louisiana

Findings and Recommendations (Continued)

(room charge of \$245 plus \$52 for taxes and service charge). State of Louisiana travel policies allow a daily rate of \$140 for out-of-state conference lodging.

6. Meals paid for by the district attorney's office were not reasonable compared with the state's travel policies. A total of \$1,604 was paid for meals. State of Louisiana travel regulations allow \$29 per day for meals. Based on this, \$1,198 was paid in excess of state travel policies. The district attorney informed us that meal charges included attendees from his office and lawyers from other offices. The names of those eating were not documented. In addition, although the attendees outside of the district attorney's office receive reimbursement for their meals from their offices, the reason or necessity that the district attorney's office paid for their meals was not documented. Some examples of meals are as follows:

<u>Date</u>	<u>Restaurant</u>	<u>Amount</u>
June 26, 1998	Harmons (lunch)	\$160
June 26, 1998	Powerhouse (dinner)	\$241
June 29, 1998	Sundance Restaurant	*\$271

*Alcoholic beverages totaling \$39.75 were included on the itemized receipt. Attorney General Opinion 96-458 provides that public funds may not be used to purchase alcoholic beverages.

7. The district attorney and first assistant district attorney each rented a vehicle. The total cost of these two rental vehicles was \$862. There is no documentation as to why a rental vehicle was the most economical means by which the purposes of the trip could be accomplished. The Peaks Resort & Spa provides free shuttle service to and from the Telluride Airport.

The district attorney should adopt a formal travel policy for all employees that will be in line with the district attorney's financial condition. We suggest that the district attorney adopt the State of Louisiana's travel policies. At a minimum, the policies should (1) provide that conferences be attended only when a benefit to the district attorney's office can be shown and funds are available; (2) limit amounts that employees are reimbursed for meals and lodging; (3) prohibit the payment of travel costs for non-employees of the district attorney's office; (4) allow rental of vehicles only when it can be documented that vehicle rental is the only or most economical means by which the purposes of the trip can be accomplished; (5) reimburse employees for business miles only; and (6) prohibit the purchase of alcoholic beverages.

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT

Winnfield, Louisiana

Findings and Recommendations (Continued)

CREDIT CARD CHARGES

A review of the district attorney's credit card (VISA Card) charges revealed that credit card charge receipts were included; however, the business purpose of the charge and names of the individuals participating were not documented. The district attorney informed us that the accounting personnel in his office were not aware that this documentation was required. For the period from December 14, 1997, through April 11, 1999, a total of \$16,845 was charged to the credit card primarily for the district attorney's travel.

Charges included meals, lodging, airfare, and other miscellaneous charges. Examples of some of the charges follow:

<u>Date</u>	<u>Charged To</u>	<u>Location</u>	<u>Amount</u>
April 6, 1998	Ruth's Chris Steakhouse	Baton Rouge, LA	\$341.07
May 21, 1998	Mariners Seafood	Natchitoches, LA	\$137.94
August 2, 1998	Destin Chops	Destin, FL	\$362.46
October 21, 1998	Rabbs/Derby Steak House	Ruston, LA	\$263.43
February 2, 1999	Lone Star/Sullivans	Baton Rouge, LA	\$222.04
March 13, 1999	Westin Hotels	Hilton Head Island, SC	\$409.93
March 17, 1999	Avis Rent-A-Car	Charleston, SC	\$350.15
March 19, 1999	Charleston Place Hotel	Charleston, SC	\$1,054.76

The district attorney should discontinue using the credit card and file expense reports for reimbursement of all expenditures made for business purposes. The reports should include all appropriate documentation supporting the business nature of the expenditures. In addition, all business expenses claimed for reimbursement should be within the district attorney's adopted travel policies.

ADVERTISING PUBLIC EDUCATION MESSAGES

SHOULD NOT INCLUDE DISTRICT ATTORNEY'S NAME

The district attorney expended funds for advertising public education messages that included his name in the advertisement. Louisiana Revised Statute 43:111.1 states, "No public funds shall be used in whole or in part for the payment of the cost of any advertisement

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE
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Winnfield, Louisiana

Findings and Recommendations (Continued)

containing therein the name of any public official whether elected or appointed." We reviewed \$4,156 of a total of \$19,384 expended for advertising public education messages for the fiscal year ended December 31, 1998, and all of these advertisements included the district attorney's name.

Louisiana Attorney General Opinion 83-57 provides that the district attorney may legally include his name on an educational or anti-crime campaign pamphlet that will not be disseminated to the general public. However, all advertisements we reviewed were available or disseminated to the general public. For example, the district attorney paid for advertising as follows:

<u>Date Paid</u>	<u>Paid To</u>	<u>Description of Advertisement</u>	<u>Amount</u>
May 29, 1998	Henderson Advertising	Video message pens and round key fobs with public service messages such as "Buckle Up," "U Drink U Drive U Walk," etc. Each item containing "Terry R. Reeves Your District Attorney One Man Is Making A Difference."	\$1,217.41
May 29, 1998	Athletic Schedules	Poster with 1998 football schedules for LSU, N.O. Saints, and NSU with a public service message "U Drink U Drive U Walk." The poster contains "A Message from Terry R. Reeves, District Attorney, Winn Parish One Man Is Making A Difference."	\$337.50
October 16, 1998	National Crime Prevention Council	Trick or Treat bags with public service messages "Never go it alone," "Stay in well lighted areas," and "Have your parents check your treats." The bags contain "Compliments of Terry R. Reeves Your District Attorney."	\$910.00

The district attorney should discontinue including his name in future public service advertisements.

BONUSES SHOULD NOT BE PAID

The district attorney paid five of his employees \$250 dollars each (total of \$1,250) on December 23, 1998. Article VII, Section 14 of the Louisiana Constitution of 1974 provides that

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT

Winnfield, Louisiana

Findings and Recommendations (Continued)

the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation. These one-time lump sum salary supplements constitute a bonus and/or donation of public funds. Although the statement signed by each employee indicated that the payment was a "pre-1999 pay increase," the employees' future salaries were not changed.

Louisiana Attorney General Opinion 95-145 provides that incentive pay plans for employees are allowable if certain conditions are met. The incentive program must (1) be formal (adopted by the district attorney in writing); (2) have objective criteria clearly stated; and (3) have prospective effect only, with regard to future performance by employees. Thus, if the amount of the incentive award or pay is reasonable in relation to the nature of the employee's performance and the public benefit realized, then it will qualify as compensation rather than simply spontaneous payments for past performance.

If the district attorney plans to continue making one-time lump sum salary supplements, he should adopt a formal incentive program for compensating employees.

CONTROLS OVER PAYROLL NEED TO BE IMPROVED

The district attorney needs to improve payroll procedures. Our review of payroll and personnel records revealed:

- Individual employee personnel files were not complete for all employees. Although employee folders are maintained, these folders only contained copies of checks paid to employees and their approved salaries/wages.
- Form I-9 - "Employment Eligibility Verification" is not maintained for all employees hired after November 6, 1986, as required by the U.S. Department of Justice Immigration and Naturalization Service.
- All employees do not complete time reports. Only employees that are involved with federal programs and the janitor complete time reports.
- There is no policy regarding earning or taking vacation or sick leave for the assistant district attorneys.

LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT

Winnfield, Louisiana

Findings and Recommendations (Concluded)

The district attorney's office should:

1. Maintain individual employee personnel files that include, at a minimum, (a) an employment application form; (b) approved salary or rate of pay; (c) the Employee's Withholding Allowance Certificate Form W-4 and State of Louisiana Employee Withholding Exemption Certificate Form L-4; (d) approved salary or hourly pay rate increases/decreases; (e) annual performance appraisals; and (f) the completed Form I-9 - U.S. Department of Justice Immigration and Naturalization Service "Employment Eligibility Verification" for all employees hired after November 6, 1986.
2. Require all employees to complete simple time reports to document hours worked. The appropriate supervisor should approve the time reports.
3. Adopt a simple policy regarding the earning and taking of vacation and sick leave for all employees.

FIXED ASSET RECORDS SHOULD BE COMPLETE

The district attorney does not maintain a complete inventory of its fixed assets. Louisiana Revised Statute 24:515(B) requires that the district attorney maintain current itemized records of all land, buildings, improvements other than buildings, equipment, and other fixed assets purchased or otherwise acquired. In addition, itemized records of fixed assets are necessary for management control and accountability.

The district attorney maintains a list of office furniture and equipment; however, the cost of many of these assets is not included. A complete list of all fixed assets should be maintained.

Attachment 1

Management's Responses

Office of the  District Attorney

FIRST ASSISTANT DIST. ATT.
MARTIN S. SANDERS III

ASSISTANT DIST. ATT.
JAMES E. LEWIS

ASSISTANT DIST. ATT.
JIM W. WILEY

TERRY R. REEVES
DISTRICT ATTORNEY
EIGHTH JUDICIAL DISTRICT
WINN PARISH

P. O. DRAWER 1374
WINNFIELD, LA 71483

(AREA CODE 318)
628-2141

SUPPORT ENFORCEMENT
318-628-3274

FAX: 318-628-2143

July 1, 1999

**HONORABLE FRANCIS C. THOMPSON, ACTING CHAIRMAN,
AND MEMBERS OF THE LEGISLATIVE AUDIT COUNCIL**
Baton Rouge, Louisiana

In response to audit comments submitted by Dr. Daniel G. Kyle, CPA, CFE, Office of Legislative Auditor, State of Louisiana in a report dated May 6, 1999, please find the following action summaries relating to the findings and recommendations.

Timely Financial Statements

Management concurs that timely financial statements are needed. A new accounting software program has been installed. The bookkeeper recently attended a two-day seminar and is scheduled to attend another in July for instruction in software application.

Travel Policy

Management has reduced our travel policy to written form. Although State of Louisiana travel policies do not apply to the Office of the District Attorney, these policies will continue to be used in relation to the support staff. The District Attorney and Assistant District Attorneys are reimbursed actual expenses. Consistent with adequate training required to guarantee the efficient operation of the District Attorney's office, management will continue to strive to keep travel reimbursement at a minimum and to completely document the necessity and purpose of the charges.

The Driving Improvement Director is not a paid employee of the District Attorney's office. However his donated services are an integral part of the driving improvement portion of the pre-trial intervention program. As a defacto employee, training received at the San Destin conference directly improves the quality of the pre-trial intervention program. (See attached Attorney General Opinion 98-482A.)

Management has issued a reprimand to employees for unallowable charges and is committed to closer monitoring of all reimbursements submitted. Management acknowledges the purchase of a gift shop item by Assistant District Attorney James E. Lewis in the amount of \$39.00 and a purchase in the amount of \$39.75 by Assistant District Attorney Martin S. Sanders III. Both amounts have been reimbursed to the District Attorney's Office.

Credit Card Charges

Management will document the business purpose(s) of all charges and names of the individuals participating.

Advertising Public Education Messages

The position of the District Attorney of the Eighth Judicial District regarding public education messages including his name purchased with discretionary funds is that they are appropriate as supported by A.G. Opinion 95-483 which states in part "...the use of these funds for public programs and advertisements relating to drug prevention and the like may be authorized under LSA - R.S. 15:571.11, so long as the use of the funds is consistent with the spirit of the law."

Bonuses

These payments are proper as they represent salary increases for future services in accordance with A. G. Opinion 95-145 which states in part "...that payments of additional compensation to public employees to be constitutionally valid must be in the form of salary increases for future services to be rendered, not extra compensation for past service already rendered and recompensed.

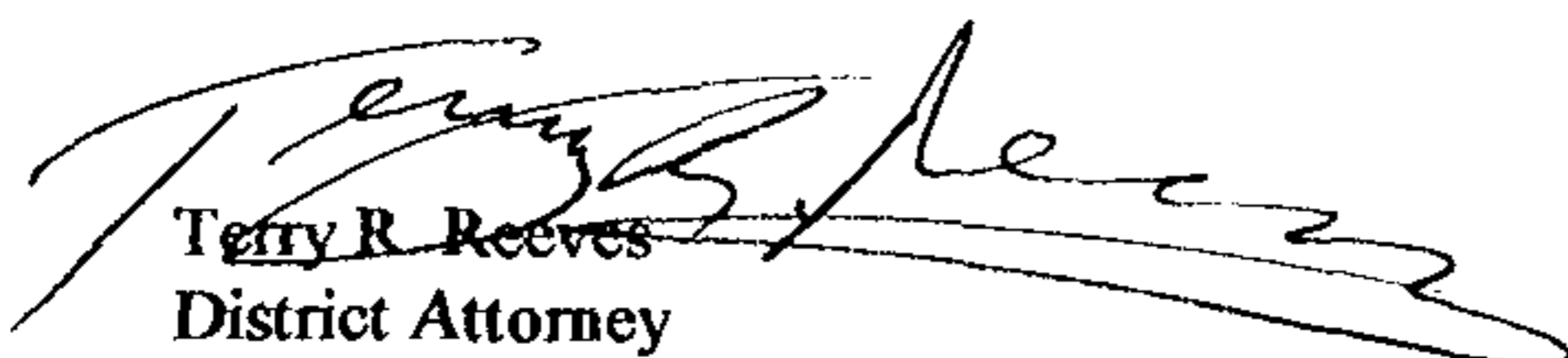
Controls Over Payroll

Management has amended the policy regarding employee personnel files to provide for inclusion of an employment application form, an approved salary or rate of pay change form, a completed form I - 9, completed time sheets to document actual hours worked and leave form.

Fixed Asset Records

The District Attorney's Office maintains records of all fixed assets using estimated values. The office will begin using actual cost for future purchases.

Respectfully submitted,


Terry R. Reeves
District Attorney

Citation

Search Result

Rank 2 of 4

Database
LA-AG

La. Atty. Gen. Op. No.

La. Atty. Gen. Op. No. 95-318, 1995 WL 508198 (La.A.G.)

Office of the Attorney General
State of Louisiana

Opinion No. 95-318

August 15, 1995

78 OFFICERS-Dual Officeholding

LSA-R.S. 42:62(9); LSA-R.S. 42:63(D)

We conclude a police juror may hold employment with the district attorney's office as either the office administrator or the director of the pre-trial intervention program of the district attorney's office.

Honorable Walter E. May, Jr.

District Attorney

500 East Court Avenue

Jonesboro, LA 71251

Dear Mr. May:

This office is in receipt of your opinion request of recent date wherein you ask whether an elected police juror may also serve as either the office administrator or the director of the pre-trial intervention program of the district attorney's office.

The provisions of the Louisiana Dual Officeholding and Dual Employment Laws, LSA-R.S. 42:61, et seq., governs our response. Therein, note that an individual serving as police juror holds local elective office within a political subdivision of the state. See LSA-R.S. 42:62(9). Employment with the district attorney's office constitutes employment in a separate political subdivision of the state. LSA-R.S. 42:62(9).

The prohibition of the Dual Officeholding and Dual Employment Law which might be applicable is found in LSA-R.S. 42:63(D), providing:

D. No person holding an elective office in a political subdivision of this state shall at the same time hold another elective office or full-time appointive office in the government of this state or in the government of a political subdivision thereof. No such person shall hold at the same time employment in the government of this state, or in the same political subdivision in which he holds an elective office. In addition no sheriff, assessor, or clerk of court shall hold any office or employment under a parish governing authority or school board, nor shall any member of any parish governing authority or school board hold any office or employment with any sheriff, assessor, or clerk of court. (Emphasis added).

The law permits an individual to hold local elective office and employment in a separate political subdivision. For this reason, we conclude a police juror may additionally hold employment with the district attorney's office as either the office administrator or the director of the pre-trial intervention program of the district attorney's office.

La. Atty. Gen. Op. No.

Very truly yours,

Richard P. Ieyoub
Attorney General

Kerry L. Kilpatrick
Assistant Attorney General

La. Atty. Gen. Op. No. 95-318, 1995 WL 508198 (La.A.G.)
END OF DOCUMENT



RICHARD P. LEYBOU
ATTORNEY GENERAL

RECEIVED
MAY 14 1000
State of Louisiana
DEPARTMENT OF JUSTICE
CRIMINAL PROGRAM
Baton Rouge

LA DEPT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
MAY 13 1999
Opinion No. 98-482A

CRIMINAL DIVISION
P.O. BOX 94095
BATON ROUGE, LA 70804-9095
PHONE: (225) 342-7552 • FAX: (225) 342-7893

INVESTIGATION DIVISION
P. O. BOX 2391
BATON ROUGE, LA 70821-2391
PHONE: (225) 342-7536 • FAX: (225) 342-2079

Representative Cynthia Willard
District No. 100
P.O. Box 871780
New Orleans, LA 70187-1780

Dear Representative Willard:

Opinion No. 98-482A
La. C.Cr.P. Art. 333; Art. 335; Art. 17; Art. 242; Art. 578.1; Art. 61
La. Atty. Gen. Op. No. 90-588; La. Atty. Gen. Op. No. 93-481; and La. Atty.
Gen. Op. No. 95-318

Pursuant to La. C.Cr.P. Art. 335, district courts may employ the services of private companies to monitor and supervise pretrial defendants who have been released on bail and are awaiting trial. Furthermore, although the services of private companies may be utilized in pretrial intervention programs, state courts do not have the authority to choose how and by whom such programs are administered. Instead, these programs are the domain of the district attorney in charge of prosecuting the criminal defendant.

Your request for an Attorney General's Opinion was forwarded to me for research and reply. As I understand it, you have asked the following question:

May district courts utilize the services of a private company to supervise and monitor criminal defendants before trial?

There are two instances in which the services of a private company would be retained in connection with pretrial defendants: 1) defendants released on bail and awaiting trial, and 2) defendants participating in pretrial intervention programs. The resolution of your question involves an examination of judicial authority in both of the above situations.

La. C.Cr.P. Art. 333 grants district courts the power to fix bail in all cases over which they have criminal jurisdiction. Furthermore, La. C.Cr.P. Art. 335 states, in pertinent part:

The court may impose any additional condition of release that is reasonably related to assuring the appearance of the defendant before the court.

The language of this provision is clear - it bestows upon district courts the broad authority to impose any condition of release which is "reasonably related" to securing the defendant's presence in court. Thus, pursuant to this provision, district courts may employ the services of private companies to monitor and supervise pretrial defendants who have been released on bail and are awaiting trial.

The second inquiry involves a different analysis. La. C.Cr.P. Art. 17 grants trial courts expansive authority to undertake all actions "necessary for the exercise of its jurisdiction and the enforcement of its lawful orders," as well as the power to "control the proceedings that justice is done." However, in a pretrial context, the domain of the court is limited to matters such as bail, attorney appointment, pretrial conferences and pretrial hearings - that is, concerns related to the actual trial. La. C.Cr.P. Art. 242 and Art. 578.1, among others, reflect that pretrial intervention programs fall under the capacity of the district attorney's

office. This conclusion is consistent with the authority granted to district attorneys under La. C.Cr.P. Art. 61:

. . . the district attorney has entire charge and control of every criminal prosecution instituted or pending in his district, and determines whom, when, and how he shall prosecute.

Furthermore, previous opinions of this office have confirmed that pretrial intervention programs are *entirely* controlled by the district attorneys in their respective judicial districts. See La. Atty. Gen. Op. No. 90-588; La. Atty. Gen. Op. No. 93-481; *and* La. Atty. Gen. Op. No. 95-318. Thus, district courts do not have the authority to mandate how, and by whom, pretrial intervention programs are administered, and as long as the intervention program is approved by the district attorney, private companies may be utilized to provide services for pretrial defendants.


Therefore, it is the opinion of the Attorney General that, pursuant to La. C.Cr.P. Art. 335, district courts may employ the services of private companies to monitor and supervise pretrial defendants who have been released on bail and are awaiting trial. Furthermore, although the services of private companies may be utilized in pretrial intervention programs, state courts do not have the authority to choose how and by whom such programs are administered. Instead, these programs are the domain of the district attorney in charge of prosecuting the criminal defendant.

I hope that this opinion has adequately addressed your question. If this office may be of further assistance, please do not hesitate to contact us. With warmest regards, I remain

Sincerely,

RICHARD P. IEYOUB
Attorney General

BY:



ELLISON C. TRAVIS
Assistant Attorney General

Citation	Search Result	Rank(R) 5 of 57	Database
La. Atty. Gen. Op. No.			LA-30
La. Atty. Gen. Op. No. 95-483, 1995 WL 815642 (La.A.G.)			

Office of the Attorney General
State of Louisiana

Opinion No. 95-483
December 4, 1995

22 - District & Prosecuting Attorneys
R.S. 15:571.11

The Criminal Court Fund established by LSA - R.S. 15:571.11 may supply a source of funds to help meet expenses of public service promotions and sponsorships upon motion of the district attorney and approval order of the district judge, or the order or warrant of the district judge and district attorney.

Mr. James E. Lewis, Esq.
Assistant District Attorney
Grant Parish
P.O. Box 309
Colfax, Louisiana 71417

Dear Mr. Lewis:

This office is in receipt of your opinion request dated November 2, 1995, in which you ask whether the District Attorney may use proceeds from his discretionary fund for various purposes. Specifically, you name these purposes as:

(1) advertising messages on various items such as pens, calendars and newspaper advertisements promoting anti-drug campaigns and the dangers of drinking and driving;

(2) sponsoring and/or co-sponsoring community programs for various public purposes such as drug deterrence and alcohol abuse.

You also ask whether the District Attorney may use his name in conjunction with these advertisements, promotions and sponsorships.

For purposes of our discussion, I will assume that the discretionary funds at issue are derived pursuant to LSA - R.S. 15:571.11.

LSA - R.S. 15:571.11(A)(1)(a) states:

All fines and forfeitures, except for forfeitures of criminal bail bonds posted by a commercial security imposed by district courts and district attorneys, conviction fees in criminal cases, and prosecutions for violations of state law or parish ordinances, upon collection by the sheriff or executive officer of the court, shall be paid into the treasury of the parish in which the court is situated and deposited in a special "Criminal Court Fund" account, which, on motion by the district attorney and approval order of the district judge, may be used or paid out in defraying the expenses of the criminal courts of the parish as provided in Ch.C. Articles 419 and 421 and R.S. 16:6, in defraying the expenses of those courts in recording and transcribing of testimony, statements, charges, and other proceedings in the trial of indigent persons charged with the commission of felonies, in defraying their expenses in the preparation of records in appeals in such cases, for all expenses and fees

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of the petit jury and grand jury, for witness fees, for attendance fees of the sheriff and clerk of court, for costs and expenses of a parish law library, and for other expenses related to the judges of the criminal courts and the office of the district attorney. In the Second Judicial District, the criminal court fund shall be used to defray the expenses of the criminal court system. (Emphasis Added.)

This office has concurred with expenditures from this Criminal Court Fund ("Fund") for a broad range of items including office furniture for the district judge's office (Opinion 86-131) and radar equipment (Opinion 85-319). More relevant to our discussion is Opinion 84-967 which concluded that the District Attorney may hire a public relations and information officer and pay him from said Fund pursuant to a professional services contract.

These opinions focus on the omnibus spending clause emphasized above which permits "for other expenses related to the judges of criminal courts and the office of the district attorney." The statute also provides the procedure by which expenditures may be made, requiring that payments be made only on motion by the district attorney and approval order by the district judge.

The purposes you present are not part of the illustrative list of proper expenditures presented in LSA - R.S. 15:571.11. Therefore, in order for them to receive disbursements from the Fund they must be expenses related to the judges of the criminal courts and the office of the district attorney, thereby falling within the omnibus expense clause. Consequently, it is necessary to look to the policy underlying the statute and the purposes behind promotions and programs you mention.

As stated in Opinion 87-244(A), law enforcement cannot reasonably be divided into separate and distinct entities. Practical considerations demand that these various levels of law enforcement work together in order to effectuate an efficient criminal justice system. The Criminal Court Fund must be interpreted to promote those goals in all reasonable respects. Therefore, the use of these funds for public programs and advertisements relating to drug prevention and the like may be authorized under LSA - R.S. 15:571.11, so long as the use of those funds is consistent with the spirit of the law.

The same analysis applies as per whether the name of the District Attorney may be used in these programs and promotions. However, the Office of the Attorney General is not designed as a policy maker for local judicial districts. Therefore, each governing authority must make an independent evaluation of their situation and make a decision based on those facts. Thus, specific questions about the necessity, reasonableness or propriety of a specific expenditure is not within the scope of this office's authority. Rather, it is to be determined by the criminal court judges and district attorneys, realizing that such expenditure be reasonable, necessary and proper.

Accordingly, it is the opinion of this office that the Criminal Court Fund established by LSA - R.S. 15:571.11 may supply a source of funds to help meet expenses of public service promotions and sponsorships upon motion of the district attorney and approval order of the district judge, or the order or warrant of the district judge and district attorney.

I trust this adequately answers your questions. Should you require further assistance, please contact this office.

Very truly yours,

La. Atty. Gen. Op. No.

Richard P. Ieyoub
Attorney General

Carlos M. Finalet , III
Assistant Attorney General

La. Atty. Gen. Op. No. 95-483, 1995 WL 815642 (La.A.G.)
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Office of the Attorney General
State of Louisiana

Opinion No. 83-57
January 21, 1983

22 DISTRICT & PROSECUTING ATTORNEYS

90-A-1 PUBLIC FUNDS & PUBLIC CONTRACTS

District attorney may include his name on educational or anti-crime campaign pamphlet which is not disseminated to general public. R.S. 1:3 R.S. 43:111.1

Honorable Ossie Brown
District Attorney
Nineteenth Judicial District
222 St. Louis Street
Baton Rouge, Louisiana 70801

Dear Mr. Brown:

In your letter of January 18, 1983, you requested an opinion of this office as to whether it is permissible to place your name on brochures and documents which are distributed by the District Attorney's Office in educational campaigns or campaigns against crime.

R.S. 43:111.1, which is found in the Chapter relative to State Printing, provides as follows:

'Advertisements paid for with public funds, restrictions

No public funds shall be used in whole or in part for the payment of the cost of any advertisement containing therein the name of any public official whether elected or appointed, provided, however, that the provisions of this section shall in no case be construed to apply to advertisements or notices required or authorized by law to be published or to any advertisements placed by any public agency or body authorized by law to advertise in the furtherance of its functions and duties.'

Thus, we must resolve the issue of whether such a pamphlet constitutes an 'advertisement'. R.S. 1:3 provides as follows:

'Words and phrases shall be read with their context and shall be construed according to the common and approved usage of the language. Technical words and phrases, and such others as may have acquired a peculiar and appropriate meaning in the law, shall be construed and understood according to such peculiar and appropriate meaning.

The word 'shall' is mandatory and the word 'may' is permissive.'

We have reviewed numerous cases construing the term 'advertisement' as well as the dictionary definition of the term and the consensus is that it is a public notice which is usually published in the mass media or broadcast over the air.

The type of specialized pamphlet you mention is to be distributed by your office to a limited number of persons for educational and anti-crime campaigns, and will not be disseminated to the public generally through newspapers, radio or television; therefore, it is not a public notice or advertisement.

Accordingly, it is the opinion of this office that you may legally include your name on an educational or anti-crime campaign pamphlet which will not be disseminated to the public generally.

Very truly yours,

William J. Guste, Jr.

Attorney General

Kenneth C. Dejean

Chief Counsel