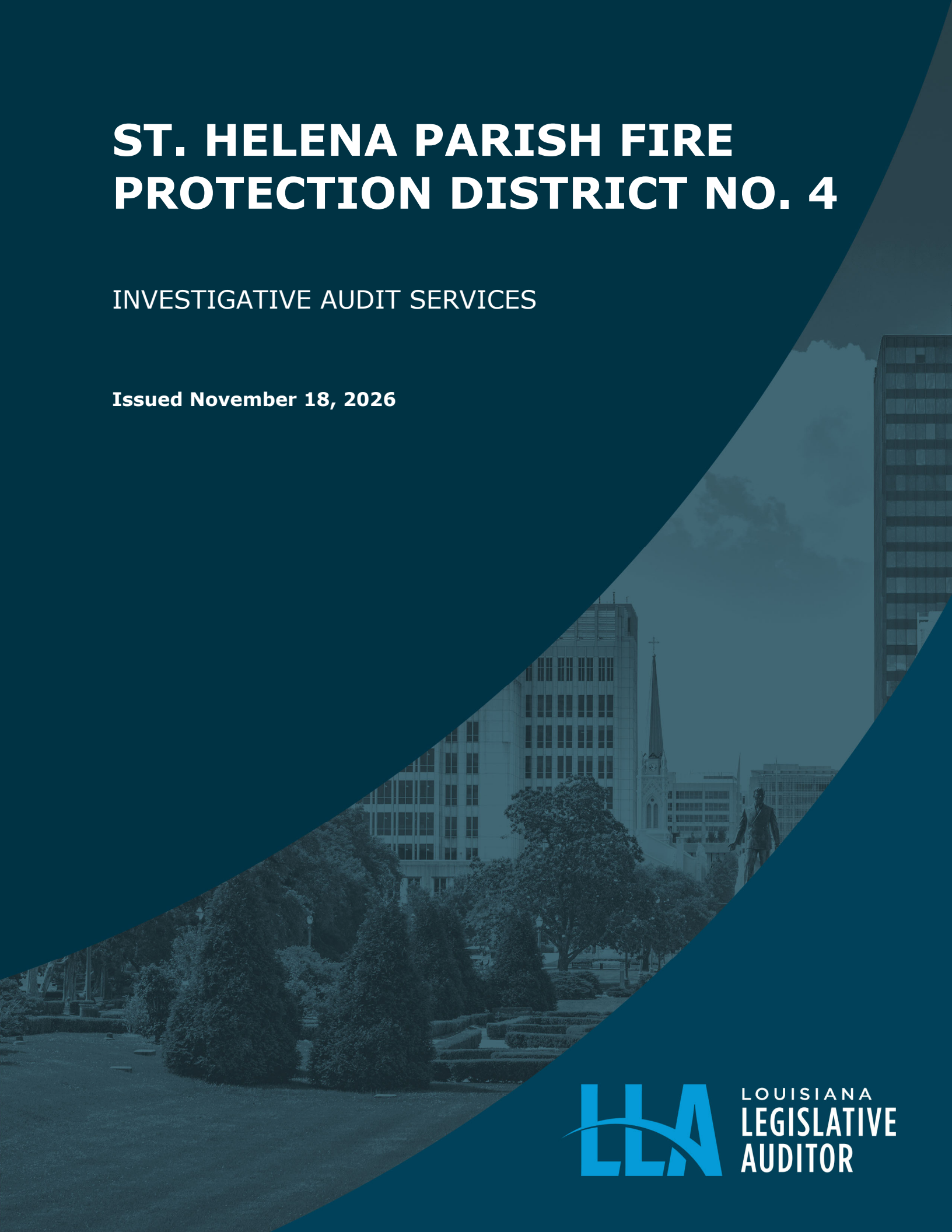
ST. HELENA PARISH FIRE PROTECTION DISTRICT NO. 4

INVESTIGATIVE AUDIT SERVICES

Issued November 18, 2026



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LOUISIANA LEGISLATIVE AUDITOR

MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

November 18, 2026

CARMEN OVERTON, PRESIDENT
AND MEMBERS OF THE BOARD OF COMMISSIONERS
ST. HELENA PARISH FIRE PROTECTION DISTRICT NO. 4
Greensburg, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received. The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report were delivered to the District Attorney for the 21st Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW:ch

ST. HELENA FD4

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EXECUTIVE SUMMARY

Questionable Purchases

From May 4, 2024 to July 15, 2025, St. Helena Parish Fire Protection District No. 4 (District 4) employees and officials, including former Board of Commissioners (Board) President Eric Washington and former Fire Chief Bradley Graves, appear to have purchased fuel and auto parts totaling at least $6,677 not necessary for District 4 operations. Purchases that appear to benefit individuals and do not have a public purpose may violate the Louisiana Constitution, which prohibits the donation of public funds, and state law.

Personal Use of Equipment by Former Board President

Mr. Washington stated that he retained possession of District 4's utility trailer for several years and allowed a private individual to use the utility trailer. By using District 4 equipment for personal purposes, Mr. Washington may have violated state law.

District 4 May Have Violated State Law While Contracting for Services

From January 19, 2024 to August 25, 2025, District 4 paid seven individuals $67,624 and purchased tools and materials totaling $16,203 to remodel a District 4 fire station. According to Mr. Washington, these individuals worked under one contractor (who was included in the seven) that the Board hired to remodel the fire station. Although this was a public works project as defined by state law, District 4 appears to have allowed work to be performed without a written contract and failed to require the contractor to provide a surety bond. By allowing a contractor to perform services without a written contract or surety bond, District 4 management may have violated state law.

Improper Use of Donated Funds

From April 2024 to March 2025, District 4 received $2,000 in funds donated by a local energy company. Bank records show that Mr. Graves deposited the donated funds, and other miscellaneous funds totaling $260, into a separate bank account in District 4's name. According to Mr. Graves, this bank account was established as a Fireman/Volunteer relief fund, and he used the funds to assist community members and/or firemen/volunteers in need. Although District 4 may accept donations, once accepted, those funds become public funds and must be used in furtherance of the public purpose for which District 4 was created. By using public funds to personally assist individuals, Mr. Graves may have violated the Louisiana Constitution, which prohibits the donation of public funds, and state law.

District 4 Improperly Provided Health Insurance to a Former Employee

District 4 improperly used public funds totaling at least $12,825 to provide health insurance to a former employee from January 2024 to November 2025. By providing health insurance benefits to an individual not employed by District 4, management may have violated the Louisiana Constitution, which prohibits the donation of public funds, and state law.

BACKGROUND AND METHODOLOGY

St. Helena Parish Fire Protection District No. 4 (District 4) was created by ordinance of the St. Helena Parish Police Jury (Police Jury) pursuant to Louisiana Revised Statute 40:1492. District 4 is governed by a five-member Board of Commissioners appointed by the Police Jury. District 4 is responsible for maintaining and operating three fire stations located in and around Greensburg, Louisiana, and providing fire prevention and control services for property within District 4. District 4 also provides emergency medical services throughout St. Helena Parish.

In September 2025, the Louisiana Legislative Auditor (LLA) received multiple complaints regarding District 4's use of public funds. LLA initiated this audit to determine the validity of those complaints.

The procedures performed during this audit included:

(1) interviewing District 4 employees and officials;

(2) interviewing other persons, as appropriate;

(3) examining selected District 4 documents and records; and

(4) reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Questionable Purchases

From May 4, 2024 to July 15, 2025, St. Helena Parish Fire Protection District No. 4 (District 4) employees and officials, including former Board of Commissioners (Board) President Eric Washington and former Fire Chief Bradley Graves, appear to have purchased fuel and auto parts totaling at least $6,677 not necessary for District 4 operations. Purchases that appear to benefit individuals and do not have a public purpose may violate the Louisiana Constitution,[1] which prohibits the donation of public funds, and state law.[2,3,4]

District 4 maintains a fleet of fire trucks (pumper and tanker trucks that run on diesel fuel) and first-responder vehicles for official purposes. District 4 pays for vehicle maintenance, supplies insurance coverage, and provides a Fuelman Fleet Card for fuel purchases for each vehicle. District 4 also utilizes a debit card associated with its General Fund bank account for fuel purchases and has an agreement with a local service station (service station) to make fuel purchases. The service station completes a service ticket (receipt) for each purchase that includes the date, amount of fuel purchased, and the signature of the employee/volunteer firefighter who purchased the fuel.

Mr. Graves told us that although District 4 does not have any written policies and procedures regarding vehicle usage, only paid employees and certain volunteer firefighters were authorized to operate District 4 vehicles/equipment and purchase fuel. According to Mr. Graves, District 4's vehicle insurance lapsed as of October 1, 2024, due to financial difficulties. Mr. Graves stated that District 4 obtained alternate insurance for the first-responder vehicles;[A] however, the diesel-powered pumper and tanker trucks remain idle and uninsured.

Fuel Purchases

Records show that Mr. Washington began service as the District 4 Board President during calendar year 2022 and resigned from that position on July 21, 2025. According to Mr. Graves, Mr. Washington was not an employee/volunteer firefighter and was not authorized to operate District 4 vehicles/equipment or purchase fuel. However, District 4 records show that Mr. Washington made 14 diesel purchases from the service station totaling $2,428 from May 4, 2024 to April 29, 2025. Each of the receipts from the service station appears to have been signed by Mr. Washington.

[A] Records show that District 4 obtained insurance coverage for its first-responder vehicles as of January 1, 2025.

Mr. Washington told us that he purchased diesel at the service station and confirmed that he signed the service station receipts. Mr. Washington stated that he used the diesel to fill up his personal dump truck for the contractor that District 4 hired to remodel a fire station (see discussion on pages 8-9). According to Mr. Washington, on these occasions, he filled up his dump truck at the service station and then gave the dump truck to the contractor to haul and spread sand and gravel at the fire station. We compared Mr. Washington's diesel purchases to District 4's invoices for the fire station remodel. According to these records, Mr. Washington made 11 of the 14 diesel purchases totaling $1,954 between May 2024 and September 2024; however, District 4 only had two invoices from the contractor pertaining to sand and gravel. Those invoices appear to have been submitted to District 4 between March 2025 and April 2025; several months after most of Mr. Washington's diesel purchases.

During our audit, Mr. Graves provided additional service station receipts that show he made five diesel purchases from the service station totaling $789 from May 2, 2025 to July 15, 2025. Mr. Graves stated that he did not make the diesel purchases because the diesel-powered trucks were not in service due to the lapsed insurance. Mr. Graves told us that the signatures on the receipts were not his signatures and stated that Mr. Washington purchased the diesel for his dump truck and forged his (Graves') signature on the receipts. Mr. Washington told us he did not make the purchases and did not sign Mr. Graves' name on the receipts.

In addition to the diesel purchases discussed above, Mr. Graves told us that a former employee made unauthorized fuel purchases from the service station in 2024. Mr. Graves stated that he requested the employee to resign and that the employee continued to purchase fuel from the service station after he resigned. We reviewed District 4 payroll records and found that this employee's last payroll check had been issued for the pay period ending July 21, 2024. Service station receipts show that the former employee made 14 fuel purchases totaling $1,037 from July 24, 2024, to September 14, 2024. We spoke with the former employee, who told us that he resigned sometime in May, June, or July 2024. During his employment, he primarily operated from his home using his personal vehicle or a Ford truck owned by District 4. He further stated that he does not recall any of the fuel purchases he made following his resignation.

Unnecessary Parts and Tire Purchases

From May 13, 2025 to June 18, 2025, District 4 purchased a clutch kit and flywheel ($1,308) and four tires ($1,115) that do not appear to be compatible with any of District 4's vehicles. Invoices for these purchases show that the clutch kit and flywheel are Chevrolet Camaro (2016-2024)- and Chevrolet Corvette (2014-2019)-compatible, and that the tires are too large to fit any of District 4's fire engines/pumper trucks. It appears that the Chevrolet parts were ordered online using an existing District 4 account under Mr. Graves' name and shipped to an unknown location in Amite, Louisiana. Additionally, the tires appear to have been

ordered by Mr. Graves, shipped to a District 4 station, and received (signed for) by Mr. Graves.

Mr. Graves told us that he did not purchase or receive the Chevrolet parts. He stated that most parts were purchased online using the computer in his office. He added that District 4's debit card information was saved on the computer, and that other District 4 employees/officials had access to the computer. Mr. Graves also explained that a pumper truck or tanker truck needed new tires, and the Board approved the purchase of two sets of tires. Mr. Graves recalled ordering new tires based on a tire size that Mr. Washington provided. Mr. Graves told us that he received and signed for the tires upon delivery, but the tires went missing a short time later. District 4 Interim Fire Chief Leslie Akins told us the tires were returned to the station, with signs of use, a few months after the purchase.

Conclusion

From May 4, 2024 to July 15, 2025, District 4 employees and officials, including former Board President Eric Washington and former Fire Chief Bradley Graves, appear to have purchased fuel and auto parts totaling at least $6,677 not necessary for District 4 operations. Purchases that appear to benefit individuals and do not have a public purpose may violate the Louisiana Constitution,[1] which prohibits the donation of public funds, and state law.[2,3,4]

Recommendations

We recommend that District 4 obtain legal counsel to seek reimbursement for all unnecessary fuel and auto parts charges incurred and adopt detailed purchasing policies and procedures to ensure that public funds are spent in accordance with state law. These policies should clearly identify allowable expenses, approval procedures, payment methods, and supporting documentation requirements. District 4 should keep fuel vendors informed of authorized purchasers and promptly revoke purchasing access when authorization ends. An individual who did not make the purchases should reconcile fuel and maintenance charges monthly to these reports and supporting documentation and promptly investigate discrepancies. In addition, we recommend that District 4 maintain monthly vehicle usage reports for the operation of its vehicles/equipment to monitor usage, fuel consumption, and repairs and maintenance.

Personal Use of Equipment by Former Board President

Mr. Washington stated that he retained possession of District 4's utility trailer for several years and allowed a private individual to use the utility trailer. By using District 4 equipment for personal purposes, Mr. Washington may have violated state law.[2,3,4,5]

St. Helena Parish Police Jury and District 4 officials performed an inventory of District 4's equipment on October 6, 2025. Mr. Akins stated that District 4's utility

trailer could not be found during the inventory of equipment. Mr. Akins stated that he reported the trailer as stolen to the St. Helena Parish Sheriff's Office (SHPSO). According to the inventory list, District 4 acquired the trailer on October 4, 2016, at a cost of $2,664.

On September 2, 2026, a Tangipahoa Parish Sheriff's Office (TPSO) deputy performed a traffic stop of a truck pulling a utility trailer in Independence, Louisiana. During the traffic stop, the deputy suspected that the utility trailer had been stolen and contacted SHPSO. Upon further investigation, SHPSO determined that the trailer belonged to District 4, and that the driver of the truck traded another trailer to Mr. Washington for the trailer that he was towing (District 4's trailer) approximately two years earlier. SHPSO subsequently obtained an arrest warrant and arrested Mr. Washington.

Mr. Washington told us that Mr. Graves allowed him to borrow the trailer, and that he had possession of the trailer for four years. Mr. Washington stated that the trailer was not stolen. He told us that he allowed a contractor to use the trailer to haul lumber for District 4's station remodel (see finding below). He stated that the contractor kept the trailer and had the trailer when he was stopped by TPSO. By using District 4 equipment for personal purposes, Mr. Washington may have violated state law.[2,3,4,5]

Recommendations

We recommend that District 4 implement a policy prohibiting the personal use of District 4 equipment and maintain a complete and accurate record of all District assets and equipment. We further recommend that District 4 monitor the proper use, storage, and maintenance of equipment. District 4 should document who has custody of equipment and when it is removed and returned, conduct periodic physical inventories reconciled to asset records, and promptly investigate discrepancies.

District 4 May Have Violated State Law While Contracting for Services

From January 19, 2024 to August 25, 2025, District 4 paid seven individuals $67,624 and purchased tools and materials totaling $16,203 to remodel a District 4 fire station. According to Mr. Washington, these individuals worked under one contractor (who was included in the seven) that the Board hired to remodel the fire station. Although this was a public works project as defined by state law, District 4 appears to have allowed work to be performed without a written contract and failed to require the contractor to provide a surety bond. By allowing a contractor to perform services without a written contract or surety bond, District 4 management may have violated state law.[6]

Louisiana Revised Statute (La. R.S.) 38:2241(A) requires written contracts to be used for all public works contracts that exceed $5,000 [except in instances

where an emergency is deemed to exist under La. R.S. 38:2212(D) and the contract is less than $50,000] for the construction, alteration, or repair of public works. La. R.S. 38:2241(A) further requires that contractors on public works contracts in excess of $25,000 per project provide a bond with good, solvent, and sufficient surety in a sum not less than 50% of the contract price. Both the bond and contract are to be recorded in the parish mortgage records where the work is to be done not later than 30 days after the work has begun.

Records and statements from District 4 employees and officials indicate that District 4 has been in the process of remodeling (adding onto) one of its stations since 2022. Initially, District 4 purchased materials and supplies and used employees and contractors to begin the remodel. However, according to current and former employees, some of the labor was faulty and had to be redone. Mr. Graves and Mr. Washington told us that the Board took over the remodel process in the early months of 2024. Mr. Washington told us that the Board hired a general contractor to complete the remodel and that District 4 paid everyone individually, including the general contractor.

From January 19, 2024 to August 25, 2025, District 4 paid seven individuals a total of $67,624 and purchased tools and materials totaling $16,203 to continue the remodel project. Based on the amount paid for the project, District 4 may have had a legal obligation to contract with the general contractor in writing and require the general contractor to provide a surety bond in a sum not less than fifty percent of the contract price. District 4 could not provide a written description of the work performed, a written contract, or evidence that the general contractor provided a surety bond.

In addition, it appears that the District 4 Board failed to appropriate funds for the remodel for the fiscal year ended December 31, 2025. Although the Board was managing the project (beginning in 2024), it approved a budget that included no funds for *Capital Outlay – Building*. Records show that District 4 incurred costs totaling $66,314 for the station remodel during the 2025 fiscal year (January 1, 2025, through December 31, 2025).

Recommendations

We recommend that District 4 management implement written policies and procedures to ensure that all laws pertaining to contracts and public bids (primarily La. R.S. 38:2211, *et seq*.) are followed. We further recommend that District 4 management ensure that vendors, contractors, and professional service providers have valid, written contracts prior to performing services. These procedures should address required surety bonds, timely recording of contracts and bonds, and verification of sufficient budget appropriations before work is authorized.

Improper Use of Donated Funds

From April 2024 to March 2025, District 4 received $2,000 in funds donated by a local energy company. Bank records show that Mr. Graves deposited the donated funds, and other miscellaneous funds totaling $260, into a separate bank account in District 4's name. According to Mr. Graves, this bank account was established as a Fireman/Volunteer relief fund, and he used the funds to assist community members and/or firemen/volunteers in need. Although District 4 may accept donations, once accepted, those funds become public funds and must be used in furtherance of the public purpose for which District 4 was created. By using public funds to personally assist individuals, Mr. Graves may have violated the Louisiana Constitution,[1] which prohibits the donation of public funds, and state law.[3]

During our audit, a District 4 Board member provided us with statements (January 2024 to February 2026) for a bank account in District 4's name that is not included in District 4's financial statements. The bank account was entitled "St. Helena Fire District 4 C/O Brad Graves" and included Mr. Graves' personal address. Mr. Graves told us that his mother established the account decades ago as "the Fireman's Fund/Volunteers Account" as a non-profit account to purchase decals to mark volunteer firefighters' vehicles. He stated that he has since used the account to raise private funds to pay bills for elderly community members and to pay expenses for injured employees and/or volunteer firefighters. He stated he believed the funds were private, and that public funds were not deposited into the account.

We reviewed the bank statements and found deposits totaling $2,260 between March 27, 2024 and March 25, 2025. This amount included two $1,000 checks issued by a local energy company to District 4: one on April 8, 2024, and another on March 13, 2025. We contacted the local energy company, and their representative told us they donated the funds ($2,000) to District 4 "in support of the district's firefighting and emergency response efforts within the community." *Attorney General Opinion 15-0001* provides that a public entity may accept donations from private entities and individuals; however, any funds received from such donations must be used in furtherance of the public purpose for which the public entity was created.

Bank records show that Mr. Graves used the donated funds to pay an unknown individual's utility bill ($553), and that he issued six checks totaling $860 to "Cash." The bank statements also show three ATM withdrawals, totaling $300, and purchases at local markets and gas stations totaling $618. Mr. Graves told us that he cashed checks from the account to pay utility bills for elderly community members and incurred expenses at local markets for cookouts to raise additional funds for firefighters. When asked about the donations from the local energy company, Mr. Graves acknowledged that he received the donations, and that the purpose of the donations was to assist District 4 with operating expenses. By using

public funds to assist community members, firemen, and/or volunteers, Mr. Graves may have violated the Louisiana Constitution,[1] which prohibits the donation of public funds, and state law.[3]

Recommendations

We recommend District 4 consult with legal counsel regarding the solicitation, acceptance and use of donations and develop policies governing such donations to ensure compliance with applicable law. District 4 should also ensure that all District bank accounts and related transactions are included in its accounting records and appropriately reported in its financial statements.

District 4 Improperly Provided Health Insurance to a Former Employee

District 4 improperly used public funds totaling at least $12,825 to provide health insurance to a former employee from January 2024 to November 2025. By providing health insurance benefits to an individual not employed by District 4, management may have violated the Louisiana Constitution,[1] which prohibits the donation of public funds, and state law.[3]

Prior to January 2026, District 4 provided health insurance benefits to full-time employees through a group plan and paid the premiums directly to the insurer. In November 2025, the St. Helena Parish Police Jury (Police Jury) voted to add District 4's full-time employees to the Police Jury's health insurance policy and required District 4 to reimburse its health insurance costs to the Police Jury monthly. The Police Jury added District 4's two full-time employees to its group plan as of December 2025.

We reviewed District 4's group plan invoices for the last two fiscal years (January 1, 2024 through December 31, 2025) and found that District 4 paid health insurance premiums totaling at least $12,825 for a former employee after termination of employment. Records show that District 4 reported wages for this former employee through the third quarter (July through September) of calendar year 2022. As such, it appears that this former employee terminated his employment between July 2022 and September 2022.

Mr. Graves told us he could not remember exactly when the former employee terminated employment but added that it had been over two years ago. Mr. Graves provided us with a copy of a Coverage Cancellation form that he stated he submitted to the insurance provider. The Coverage Cancellation form provided by Mr. Graves indicated that the former employee's last day of employment (and insurance coverage) was January 30, 2022. Since District 4 could not provide group plan invoices paid prior to January 2024, we could not determine if District 4 paid health insurance premiums for the former employee between January 2022 and December 2023. Further, if the former employee's health insurance was cancelled

as of January 30, 2022, then it appears that his coverage was added back to the group plan prior to January 2024.

By paying health insurance premiums for a former District 4 employee, District 4 management may have violated the Louisiana Constitution,[1] which prohibits the donation of public funds, and state law.[3]

Recommendations

We recommend that District 4 seek reimbursement for improper health insurance benefits provided to the former employee. In addition, District 4 should adopt detailed policies and procedures to ensure that public funds are spent in accordance with state law. These policies and procedures should require District 4 management to reconcile health insurance invoices monthly to an active list of eligible employees and officials. District 4 should also implement detailed written policies and procedures for adding and removing employees and officials from health insurance. These procedures should assign responsibility for promptly submitting coverage changes, obtaining confirmation that the insurer processed them, and verifying that subsequent invoices reflect the changes.

LEGAL PROVISIONS

[1] **Louisiana Constitution Article VII, Section 14(A)** states, "Prohibited Uses. Except as otherwise provided by this constitution, 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, public or private."

[2] **Louisiana Revised Statute (La. R.S) 14:67(A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

[3] **La. R.S 42:1461(A)** states, "Officials, whether elected or appointed and whether compensated or not, and employees of any "public entity", which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed."

[4] **La. R.S. 14:134(A)** states, "Malfeasance in office is committed when any public officer or public employee does any of the following: (1) Intentionally refuses or fails to perform any duty lawfully required of him, as such officer or employee. (2) Intentionally performs any such duty in an unlawful manner, including violating the provisions of R.S. 32:43 et seq. (3) Knowingly permits 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."

[5] **La. R.S 14:68** states, "A. Unauthorized use of a movable is the intentional taking or use of a movable which belongs to another, either without the other's consent, or by means of fraudulent conduct, practices, or representations, but without any intention to deprive the other of the movable permanently. The fact that the movable so taken or used may be classified as an immovable, according to the law pertaining to civil matters, is immaterial. B. Whoever commits the crime of unauthorized use of a movable having a value of one thousand dollars or less shall be fined not more than five hundred dollars, imprisoned for not more than six months, or both. Whoever commits the crime of unauthorized use of a movable having a value in excess of one thousand dollars shall be fined not more than five thousand dollars, imprisoned, with or without hard labor, for not more than two years, or both."

[6] **La. R.S 38:2241(A)** states, "(1) Whenever a public entity enters into a contract in excess of five thousand dollars for the construction, alteration, or repair of any public works, the official representative of the public entity shall reduce the contract to writing and have it signed by the parties. When an emergency as provided in R.S. 38:2212(D) is deemed to exist for the construction, alteration, or repair of any public works and the contract for such emergency work is less than fifty thousand dollars, there shall be no requirement to reduce the contract to writing. (2) For each contract in excess of twenty-five thousand dollars per project, the public entity shall require of the contractor a bond with good, solvent, and sufficient surety in a sum of not less than fifty percent of the contract price for the payment by the contractor or subcontractor to claimants as defined in R.S. 38:2242. The bond furnished shall be a statutory bond and no modification, omissions, additions in or to the terms of the contract, in the plans or specifications, or in the manner and mode of payment shall in any manner diminish, enlarge, or otherwise modify the obligations of the bond. The bond shall be executed by the contractor with surety or sureties approved by the public entity and shall be recorded with the contract in the office of the recorder of mortgages in the parish where the work is to be done not later than thirty days after the work has begun."

APPENDIX A

Management's Response

St. Helena Fire District #4

Fire Suppression and Rescue Operations
8352 Highway 37
Greensburg, LA 70441
Ph. (225) 222-4723, Fax (225) 222-4724

Public Protection Class

5

November 16, 2026

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Response to Confidential Draft Investigative Audit Report – St. Helena Parish Fire Protection District No. 4

Dear Mr. Waguespack:

This letter serves as the official response from the Board of Commissioners of St. Helena Parish Fire Protection District No. 4 regarding our receipt of the confidential draft investigative audit report.

Please be advised that the District 4 Board of Commissioners received the confidential draft report and convened a special board meeting on November 2, 2026, to thoroughly review the findings in executive session.

In accordance with your request to identify any misstatements of material fact prior to publication, please make the following factual correction to the report:

- **Title Correction (Pages 4 & 5):** The draft report currently refers to Mr. Leslie Akins as the "Current District 4 Fire Chief". Please correct the report to reflect that Mr. Leslie Akins serves as the *Interim* Fire Chief (not the permanent Fire Chief).

The Board of Commissioners takes the findings and recommendations outlined in the investigative report seriously. Under current leadership, District 4 has worked closely with the St. Helena Parish Police Jury to establish strict financial controls, update internal policies, safeguard district assets, and ensure full compliance with Louisiana law.

Thank you for your attention to this correction and for your office's diligence throughout this process.

Sincerely,

Carmen Overton
President, Board of Commissioners
St. Helena Parish Fire Protection District No. 4

cc: Roger W. Harris, J.D., CCEP, CFI, Executive Counsel and Assistant Legislative Auditor for Investigations

Board of Commissioners, St. Helena Parish Fire Protection District No. 4

APPENDIX B

Bradley Graves' Response

[redacted]

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397
[redacted]

Re: Formal Response to Draft Investigative Audit Report

Dear Mr. Waguespack,

Thank for the opportunity to respond to the draft of the investigative audit of St. Helena Fire District #4. I have served the people of St. Helena Parish in the fire service for 40 years, in various departments and roles. As of September 1, 2026. I have resigned my position as Chief of St. Helena Fire District #4 for health reasons.

In response to the observations on pages 6 and 7 of the report, I am submitting this response to clarify and provide context for the use of the donated money. I would like to say that I will cooperate with whatever steps need to be taken to resolve this matter.

As stated in the report, this account was set up as a non-profit account in 2002 to be used for the volunteer firefighter's decals and other fundraisers for the volunteers. As time progressed the account was used to provide assistance to the elderly indigent residents of the district to assist with utility bills to ensure they could continue with the use of necessary medical devices such as nebulizers and oxygen concentrators. At no time was the money used to pay expenses for injured employees or volunteers. The department had access to insurance policies for that purpose.

Additionally, the purchases made at local markets and gas stations were for food to be prepared at board meetings and training meetings. Attached is a receipt for one of the local markets that details the items for a pasta laya dinner. The drinks that were purchased were to fill the ice chest in the rescue units to utilize on calls when rehydration was necessary. More often than not we remain on scene for extended periods of time, either standing in the heat of the day or the residence of a patient. We strive to ensure our responders stay hydrated to avoid any medical complications with our personnel.

The usage of the donations that were received was utilized with the best intentions to continue the mission statement of the department:

To provide exceptional fire suppression, emergency medical services, rescue operations, fire and EMS education, and fire prevention, to the friends, neighbors, and visitors of St. Helena Parish. We are dedicated to making your life a safer and happier one. We strive to make a bad day better by "busting ours to save you".

At no time would I have intentionally committed any wrongdoing. It was a tremendous misunderstanding on my part regarding the usage of the funds. I genuinely take the performance of my duties and the professionalism of my craft very seriously. I stand ready to accept all responsibility for my actions.

Respectfully yours,



Bradley Graves

WELCOME TO
GREENSBURG MARKET
(225) 222-4410

BAKERY
Kings Hawaiian Rolls
2 @ $5.29 EA $10.58 T F

GROCERY
At Save Iodized Salt $1.39 T F
[illegible]ST-CH SPAGHETTI
4 @ $1.19 EA $4.76 T F
Crisco Oil $3.99 T F

MEAT
Boneless Breast F/P $7.74 T F
Boneless Breast F/P $8.22 T F
Boneless Breast F/P $7.32 T F
L.D. SAUSAGE
3 @ $[illegible] EA $17.37 T F
LOF Prm B [illegible] $4.99 T F

PRODUCE
MINCED GARLIC 4.5OZ
3 @ $3.29 EA $9.87 T F

13 BALANCE DUE $81.32
CHECK $81.32

CHANGE $0.00

TAX CODE	TAXABLE [illegible]	TAX-VALUE
TAX 1	$76.[illegible]	$4.59

CASHIER NAME: Deborah
C0006 #0055 10:33:48 26MAR2025
S00001 R002

THANK YOU
AND COME AGAIN