



St. Charles Parish

DEPARTMENT OF FINANCE

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GRANT M. DUSSOM, CPA DIRECTOR

MEMORANDUM

DATE:

JANUARY 5, 2009

TO:

PAUL J. HOGAN, PE

COUNCILMAN, DISTRICT IV

FROM:

GRANT M. DUSSOM, CPA

FINANCE DIRECTOR

RE:

HERALD GUIDE ADVERTISING



Upon review of your memo dated January 5, 2008 regarding the Parish's inability to pay for the article posted on November 27, 2008 in the St. Charles Herald-Guide, my opinion still remains the same, the Parish cannot pay for this as it does not meet the definition of a proper expenditure of public funds in accordance with Article 7, Section 14 of the Louisiana Constitution.

I respect your opinion in this matter, but I do not feel that the three-prong test is met! The article in itself is very opinion driven and as such, an opinion can be construed as personal benefit, rather than that of the Parish. The sentence which quotes Rule 36 by saying "No Councilman shall slander or personally criticize another Councilman during any regular, special or committee meeting of the Council" is indeed a true statement and if that was the only item in the article, the Parish could pay for the advertising, but he remainder of the article is opinion driven and it is therefore the person who originated he opinions within the articles responsibility to pay for the advertisement as the Parish must remain neutral in matters such as the one presented.

Please let me know if you have any questions.

Thank you,

Grant M. Dussom, CPA