

NORTH LOUISIANA AREA HEALTH EDUCATION CENTER



INVESTIGATIVE AUDIT  
ISSUED MARCH 20, 2013

**LOUISIANA LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 20, 2013

**MS. SUSAN MORELAND, EXECUTIVE DIRECTOR,  
AND MEMBERS OF THE NORTH LOUISIANA AREA  
HEALTH EDUCATION CENTER BOARD OF DIRECTORS**  
Bossier City, Louisiana

We have audited certain transactions of the North Louisiana Area Health Education Center in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain financial transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the Twenty-sixth Judicial District of Louisiana, the Louisiana Board of Ethics, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/dl

NLAHEC 2013

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## EXECUTIVE SUMMARY

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### **Executive Director Improperly Participated in Contract**

Executive Director Susan Moreland may have violated state law by participating in the hiring, management, and payment of a contractor with whom she has a substantial personal economic interest in property.

### **Inaccurate Leave Records Maintained on Executive Director**

The North Louisiana Area Health Education Center (NLAHEC) leave records maintained on Executive Director Susan Moreland were inaccurate as they did not reflect 512 hours of vacation leave that she used between September 2009 and June 2012. As a result, Ms. Moreland's vacation leave balance is overstated by 512 hours which, according to our calculations, equates to a value of \$24,940.

### **Improper and Undocumented Travel Expenses of Executive Director**

From September 2, 2011 to January 14, 2012, Executive Director Susan Moreland incurred improper and/or undocumented travel expenses totaling \$3,036 on her NLAHEC-issued credit card. These travel expenses were incurred on one out-of-state trip and include three unused airfares.

### **NLAHEC Reimbursed Grant Funds for Expenses Not Incurred**

In July 2011, NLAHEC submitted a grant reimbursement request to the Department of Children and Family Services (DCFS) that included documentation of expenses totaling \$3,231 that were never incurred. Under the DCFS grant, NLAHEC was required to submit documentation of its expenses to DCFS before reimbursement would be made.

### **Missing Public Records**

During our audit, we noted instances of missing public records such as grant contracts, travel reimbursement requests, and board meeting documentation, which may violate state law.

## BACKGROUND AND METHODOLOGY

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The North Louisiana Area Health Education Center (NLAHEC) was created in 1989 and is registered with the Louisiana Secretary of State as a nonprofit corporation. Its purpose is to provide health education resources to underserved communities in north Louisiana. NLAHEC is also considered a quasi-public entity since it is primarily funded through state and federal grants.

NLAHEC is governed by a Board of Directors consisting of at least 10 but no more than 16 members. The Board appoints an executive director to administer and oversee the daily operations. The NLAHEC has 17 full-time and four part-time employees and its main office is located in Bossier City, Louisiana.

This investigative audit was initiated following the completion of NLAHEC's annual audit for the fiscal year ending September 30, 2011. In that annual audit, the auditor issued a disclaimer of opinion on the financial statements because of a lack of documentation and inadequate internal controls. We reviewed certain transactions that were disclosed in the audit as well as other issues that came to our attention.

The procedures performed during this audit consisted of:

- (1) interviewing employees of NLAHEC and other persons as appropriate;
- (2) examining selected documents and records of NLAHEC;
- (3) gathering and examining documents and records from external parties; and
- (4) reviewing applicable state laws and regulations.

## FINDINGS AND RECOMMENDATIONS

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### **Executive Director Improperly Participated in Contract**

**Executive Director Susan Moreland may have violated state law<sup>1</sup> by participating in the hiring, management, and payment of a contractor with whom she has a substantial personal economic interest in property.<sup>2</sup>**

State law<sup>1</sup> prohibits public servants from participating in any transaction with someone in which they have a substantial economic interest of which they may be expected to know. Our audit revealed that the North Louisiana Area Health Education Center (NLAHEC) entered into two one-year contracts (dated October 1, 2010 and October 1, 2011) with Ms. Karen Emerson, a registered nurse who at the time and currently owns a house with Ms. Moreland. The contracts were for the development and implementation of continuing education programs for health professionals. According to Ms. Moreland, she attempted to contract with other nurses, but their hourly rates were excessive. Under these two contracts with NLAHEC, Ms. Emerson was paid a total of \$21,963.

Ms. Moreland provided a letter she wrote to NLAHEC Board President Evalyn Ormond, which stated that Ms. Emerson has been highly recommended by several NLAHEC partners and local health professionals and is willing to work at half the rate of other nurse consultants because of her loyalty to NLAHEC. Ms. Moreland notes in the letter that she and Ms. Emerson have been friends and colleagues for over 40 years and because of the friendship she was “uncomfortable making a financial decision regarding retaining her.” Later in the letter, Ms. Moreland asks Ms. Ormond to make the decision on contracting the continuing education services. Ms. Ormond confirmed that she told Ms. Moreland that hiring Ms. Emerson would be a good idea. Ms. Ormond added that she was aware Ms. Emerson and Ms. Moreland owned a house together, but had no concerns and did not see it as a conflict.

Ms. Moreland, in her capacity as executive director, signed both NLAHEC contracts with Ms. Emerson. Ms. Moreland stated that although she does not supervise Ms. Emerson, she (Ms. Moreland) has communicated continuing education needs to Ms. Emerson and has requested research from her under this contract. During our review, we noted that Ms. Moreland stamped invoices submitted by Ms. Emerson as approved for payment and signed and dated the invoices. In addition, Ms. Moreland authorized payments to Ms. Emerson by electronic funds transfer (EFT) and signed one check that was issued to Ms. Emerson.

Records on file at both the Caddo Parish Clerk of Court’s Office and the Caddo Parish Assessor’s Office confirmed that Ms. Moreland and Ms. Emerson own a house together and are jointly responsible for the property taxes. Therefore, Ms. Moreland appears to have had a “personal substantial economic interest” with Ms. Emerson at the time NLAHEC entered into contracts with Ms. Emerson. Ms. Moreland’s activities of (1) writing a letter of recommendation on Ms. Emerson; (2) signing her contracts (3) communicating continuing education needs to her and requesting research from her; (4) approving her invoices for payment; (5) signing a check

issued to her; and (6) authorizing EFT payments to her show a pattern of “participation” in the NLAHEC transactions which may have violated state law.<sup>1</sup>

### **Inaccurate Leave Records Maintained on Executive Director**

**NLAHEC leave records maintained on Executive Director Susan Moreland were inaccurate as they did not reflect 512 hours of vacation leave that she used between September 2009 and June 2012. As a result, Ms. Moreland’s vacation leave balance is overstated by 512 hours which, according to our calculations, equates to a value of \$24,940.**

NLAHEC records show that Ms. Moreland made 13 vacation leave requests totaling 512 hours between September 2009 and June 2012, and each leave request was signed by both Ms. Moreland and the Board President. However, the 512 hours of leave used by Ms. Moreland was not recorded in the payroll system causing Ms. Moreland’s accumulated (unused) vacation leave balance to be overstated. Based on Ms. Moreland’s current rate of pay, the 512 hour overstatement equates to a value of \$24,940. Since NLAHEC allows employees to receive the cash value of their accumulated vacation leave upon termination, such overstatement could result in Ms. Moreland later receiving an improper financial benefit.

### **Improper and Undocumented Travel Expenses of Executive Director**

**From September 2, 2011 to January 14, 2012, Executive Director Susan Moreland incurred improper and/or undocumented travel expenses totaling \$3,036 on her NLAHEC-issued credit card. These travel expenses were incurred on one out-of-state trip and include three unused airfares.**

#### National AHEC Organization (NAO) Fall 2011 Conference

Ms. Moreland incurred \$1,173 of travel expenses for which there was no documented business purpose. The agenda indicates the NAO conference was held in Washington, D.C., from Tuesday, October 11, 2011 through Friday, October 14, 2011. However, NLAHEC records show that Ms. Moreland arrived in Washington, D.C., on Sunday, October 9, 2011, even though the NAO conference did not begin until Tuesday, October 11, 2011, at 4 p.m. There was no documentation of the business purpose for her early arrival. Expenses incurred by Ms. Moreland prior to the start of the conference included \$400 for a hotel room and \$213 for meal purchases. In addition, Ms. Moreland purchased an airfare for Ms. Emerson to accompany her on this trip and later reimbursed NLAHEC for the cost of this airfare.

NLAHEC records also show that Ms. Moreland left the conference one day early (on Thursday, October 13, 2011) and flew to Boston, Massachusetts. The total cost to NLAHEC for Ms. Moreland’s trip to Boston was \$560 (\$416 for a car rental and \$144 for the Boston leg of her roundtrip airline ticket from Shreveport). NLAHEC records did not show any meal or hotel expenses for the Boston trip. According to Ms. Moreland, she stayed at her brother’s home in Marblehead, Massachusetts.

Ms. Moreland stated that her trip to Boston was to attend an East Coast Regional AHEC meeting in Dover, New Hampshire. However, Ms. Moreland could not provide any records/documentation to verify this statement. Also, local AHEC's in the Boston/Dover area could not confirm to us (auditors) that any regional meeting took place on that day. According to Ms. Moreland, since she stayed through the weekend for personal reasons and to prevent any appearance of impropriety, she deducted the value of the car rental and flight to Boston from a subsequent travel reimbursement she submitted in November 2011 to NLAHEC. As of March 18, 2013, her travel reimbursement with these deductions had not been processed by NLAHEC.

#### Airplane Tickets Purchased and Not Used

In 2012, Ms. Moreland used her NLAHEC credit card to purchase three roundtrip airplane tickets which were not used. The total cost of these three airfares was \$1,863. All three flights were to depart from Shreveport and the final destinations were (1) Washington, D.C.; (2) Denver, Colorado; and (3) San Antonio, Texas.

According to Ms. Moreland, the purpose of these three airfares was for her attendance at out-of-state conferences. Although the documentation supporting these three airfares gives no indication that the airfares were not used, Ms. Moreland stated she was not able to attend these conferences and did not use the airfares. Ms. Moreland further stated that the airfares were not refundable and that she was awarded a credit by the airline for use on future flights; however, NLAHEC did not have any documentation supporting the receipt of credit(s) for these unused airfares.

#### **NLAHEC Reimbursed Grant Funds for Expenses Not Incurred**

**In July 2011, NLAHEC submitted a grant reimbursement request to the Department of Children and Family Services (DCFS) which included documentation of expenses totaling \$3,231 that were never incurred. Under the DCFS grant, NLAHEC was required to submit documentation of its expenses to DCFS before reimbursement would be made.**

During our audit, we identified one reimbursement request that contained false representation of facts which resulted in NLAHEC improperly receiving grant funds totaling \$3,231 from DCFS. On July 14, 2011, NLAHEC submitted a request for reimbursement to DCFS that included a "statement" from a vendor (Creative Advertising) which showed the purchase of assorted promotional products totaling \$34,997. Handwritten notes on the vendor statement indicate that \$3,231 of the total purchases was allocated to the DCFS grant<sup>A</sup> for reimbursement, and the remaining \$31,766 was allocated to other grants of NLAHEC. However, neither NLAHEC records nor other granting agency records contain any requests submitted by NLAHEC seeking reimbursement of the remaining \$31,766 of expenses shown on the Creative Advertising statement.

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<sup>A</sup> The grant was funded by the Louisiana Children's Trust Fund and supported activities to promote parental involvement in child development.

According to the owner of Creative Advertising, a NLAHEC employee (he could not recall the employee's name) called him and requested that he provide NLAHEC with an invoice showing \$34,997 of expenses for June 2011 with the understanding that the actual order would be made at a later date. Although the owner was not provided a list of specific products to be purchased, the owner generated a statement for June 2011, which showed "assorted promotional products" with an amount due of \$34,997. The owner's records indicate the statement was created on July 8, 2011, and e-mailed to Ms. Moreland on the same day. According to the owner, NLAHEC never purchased the promotional products/supplies.

NLAHEC Executive Director Susan Moreland stated<sup>B</sup> that in the spring of 2011, she worked with her staff to identify marketing and other supplies needed for current state contracts. She indicated the fiscal coordinator was responsible for ordering the supplies from Creative Advertising and had obtained the statement which represented Creative Advertising's bid. She (Ms. Moreland) did not follow up on the order or its status until August 2011, at which time she discovered the order had not been made. By this time Creative Advertising's ownership had changed and the new owners were not familiar with the order. Ms. Moreland determined it was too late to order the supplies since the timeframe of the grant had expired.

Former Fiscal Coordinator Martha Howe prepared the reimbursement request that included the Creative Advertising statement. However, she claims that Ms. Moreland provided her the statement and directed her to allocate the expenses to state grants with unexpended funds. In support of Ms. Howe's claim, Creative Advertising records show the statement was e-mailed to Ms. Moreland shortly before the reimbursement request was prepared. Ms. Howe added that she was never directed to order supplies from Creative Advertising.

The reimbursement request includes Ms. Moreland's signature. Next to the signature are Ms. Howe's initials. According to Ms. Moreland, this is not her signature and she never gave permission to any employee to sign her name. According to Ms. Howe, Ms. Moreland rarely came to work at the office (sometimes being absent from the office for weeks at a time). During these periods, Ms. Moreland would direct Ms. Howe to sign her name to documents. Ms. Howe claims she was uncomfortable with this practice which is why she would sign her initials next to these signatures. Several former NLAHEC employees confirmed that Ms. Moreland rarely worked at the office.

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<sup>B</sup> Two page written statement provided by Ms. Moreland dated October 18, 2012.

### Missing Public Records

**During our audit, we noted instances of missing public records such as grant contracts, travel reimbursement requests, and board meeting documentation, which may violate state law.<sup>3</sup>**

NLAHEC records were poorly organized and in some instances not available, significantly hindering our audit process. State law<sup>3</sup> requires public records to be maintained for at least three years. By failing to properly maintain public records, NLAHEC management may have violated state law.<sup>3</sup>

### Recommendations

NLAHEC should:

- (1) reimburse \$3,231 to DCFS for the expenses improperly reimbursed to NLAHEC;
- (2) consult with legal counsel and the Louisiana Board of Ethics about the legality of the continuing education contract with Ms. Karen Emerson;
- (3) correct Ms. Moreland's leave records/balance by accounting for and deducting the 512 vacation leave hours she took from September 2009 to June 2012;
- (4) seek recovery of \$3,036 from Ms. Moreland for the costs of her (a) early arrival at the NAO Fall 2011 Conference in Washington, D.C.; (b) associated side trip to Boston, Massachusetts; and (c) three cancelled plane tickets for which there is no documentation of credit(s) issued;
- (5) ensure the business purpose of all travel expenses is documented; and
- (6) ensure all public records are maintained in accordance with state law.

## LEGAL PROVISIONS

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<sup>1</sup> **R.S. 42§1112 (A)** provides, in part, “no public servant, except as provided in R.S. 42:1120, shall participate in a transaction in which he has a personal substantial economic interest of which he may be reasonably expected to know involving the governmental entity.”

<sup>2</sup> **R.S. 42§1102 (21)** states, in part, “Substantial economic interest” means an economic interest which is of greater benefit to the public servant or other person than to a general class or group of persons...”

<sup>3</sup> **R.S. 44§36 (A)** provides, in part, “All persons and public bodies having custody or control of any public record, other than conveyance, probate, mortgage, or other permanent records required by existing law to be kept for all time, shall exercise diligence and care in preserving the public record for the period or periods of time specified for such public records in formal records retention schedules developed and approved by the state archivist and director of the division of archives, records management, and history of the Department of State. However, in all instances in which a formal retention schedule has not been executed, such public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made...”

## APPENDIX A

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### Management's Response

**ROBERT S. NOEL, II**  
**ATTORNEY AT LAW**

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MONROE, LA 71201  
bobnoelaty@hotmail.com

PHONE: 318.388.1700  
FAX: 318.388.1738

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
PO. Box 94397  
Baton Rouge, Louisiana 70804-9397

RE: AHEC Audit Response

Dear Sir:

We have reviewed the issues of concern cited in the draft presented to us on February 26, 2013. We are addressing each issue and taking appropriate corrective action. Below are responses to each specific citation:

**Executive Director Improperly Participated in Contract**

As private contractors, NLAHEC was unaware that L.R.S. §42:1112 has been found to apply to corporations. NLAHEC was provided services by Ms. Emerson for less money than other service providers would have charged.

**Inaccurate Leave Records Maintained on Executive Director**

NLAHEC concedes that missing and poor record keeping prevents any accurate verification of Ms. Moreland's leave records.

**Improper and Undocumented Travel Expenses of Executive Director**

NLAHEC will require payment from Ms. Moreland of any sums for which proper documentation has not been provided. We are requesting from Ms. Moreland that she provide us with written verification from the congressional office visited on Monday, October 10<sup>th</sup> and written verification from any meetings attended in New Hampshire or Connecticut on behalf of AHEC.

As to the question of unused airline tickets please find attached a copy of those tickets. There is no indication of use or non-use of the credits for those tickets. We share your concerns and we are implementing more stringent measures to assure that all travel will be accounted.

**NLAHEC was Reimbursed Grant Funds for Expenses Not Incurred**

We acknowledge receipt of \$3231 from the Louisiana Department of Children & Family Services and we have reimbursed that amount to LDCFS.

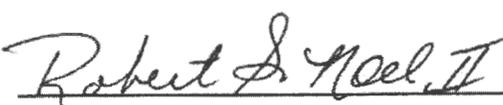
**Missing Public Records**

NLAHEC is instituting a record retention policy complying with applicable state law and that policy will be strictly adhered to by the staff and board.

Should you require anything further from us, please do not hesitate to call.

Sincerely,

  
Samuel K. Abshire, M.D. 3/11/2013

  
Robert S. Noel, II

ENCLOSURES

Susan Moreland

Subject: FW: E-Ticket Confirmation-HAQYPN 16APR

From: [notify@aa.globalnotifications.com](mailto:notify@aa.globalnotifications.com)  
To: [REDACTED]  
Sent: 1/14/2012 1:36:04 A.M. Central Standard Time  
Subj: E-Ticket Confirmation-HAQYPN 16APR

 **American Airlines**  
AA.com

**eTicket Itinerary & Receipt Confirmation**

Reservations | Award Booking | My Account | Fare Sales & Offers



Date of Issue: 14JAN12

Susan E Moreland:

Thank you for choosing American Airlines / American Eagle, a member of the oneworld® Alliance. Below are your itinerary and receipt for the ticket(s) purchased. Please print and retain this document for use throughout your trip.

Record Locator: HAQYPN

You may check in and obtain your boarding pass for U.S. domestic electronic tickets within 24 hours of your flight time online at [AA.com](http://AA.com) by using [www.aa.com/checkin](http://www.aa.com/checkin) or at a Self-Service Check-In machine at the airport. Check-in options may be found at [www.aa.com/options](http://www.aa.com/options). For information regarding American Airlines checked baggage policies, please visit [www.aa.com/baggageinfo](http://www.aa.com/baggageinfo). For faster check-in at the airport, scan the barcode at any AA Self-Service machine.

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9-22-2012

THIS TICKET WAS PURCHASED TO ATTEND THE NRHA CONF IN DENVER CO IN APRIL 2012. DUE TO CHALLENGES ASSOCIATED W/THE FISCAL DIRECTOR AND ANOTHER STAFFER I DID NOT ATTEND THE MEETING, THIS CREDIT IS AVAILABLE FOR USE TOWARDS A TICKET UNTIL 1/14/2013. NO REFUND IS AVAILABLE. TICKET WAS UNUSED ~~ANY~~ 9-22-2012

American Airlines

Refund Home

Help

Contact Refunds

### Check Refund Status

Step 1 Refund Status

#### Ticket Data

PLEASE NOTE: Related tickets may appear in the information shown below. If you would like to check the status, click on the ticket number.

BACK

Ticket Number 0012302270010

#### Refund Status

No refund requests have been entered for this ticket.

#### Ticket Type

Ticket Type AUTOMATED TKT/BOARD PASS  
Electronic YES

#### Passenger Data

Passenger Name NOT DISPLAYED FOR SECURITY REASONS

#### Sale Data

Issue Date 1/14/2012  
Sale Date 1/14/2012  
Sale Amount 809.20 USD

#### Form of Payment

Form of Payment Number Expiration Date  
Credit Card XXXXXXXXXXXX N/A

#### Itinerary

Coupon	Flight	Departing	Arriving	Refundable?	Code	Fee	Status	Exchanges
001	3428 AA	SHREVEPORT 4/16/2012 14:00:00	DALLAS-FT WORTH	NO	QA21XRR1	NONE	OPEN	
002	2281 AA	DALLAS-FT WORTH 4/16/2012 16:59:00	DENVER	NO	NA21ERD1	NONE	OPEN	
003	0544 AA	DENVER 4/20/2012 10:30:00	DALLAS-FT WORTH	NO	GR21ERM1	NONE	OPEN	
004	3427 AA	DALLAS-FT WORTH 4/20/2012 16:45:00	SHREVEPORT	NO	GR21ERM1	NONE	OPEN	

#### Travel Agency Data

Travel Agency Name WEB  
Travel Agency Number 4510739  
Address DALLAS,

BACK

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Record Locator: HAQYPN



**Itinerary**

Carrier	Flight Number	Departing		Arriving		Booking Code
		City	Date & Time	City	Time	
American Airlines	3428	SHREVEPORT	MON 16APR 2:00 PM	DALLAS FT WORTH	2:55 PM	O
	OPERATED BY AMERICAN EAGLE					
		Susan Moreland	FF#: ARY3676 PLT	Economy	Seat 4A	Food For Purchase
American Airlines	2281	DALLAS FT WORTH	MON 16APR 4:50 PM	DENVER	5:50 PM	N
	OPERATED BY AMERICAN EAGLE					
		Susan Moreland	FF#: ARY3676 PLT	Economy	Seat 9A	Food For Purchase
American Airlines	644	DENVER	FRI 20APR 10:30 AM	DALLAS FT WORTH	1:30 PM	G
	OPERATED BY AMERICAN EAGLE					
		Susan Moreland	FF#: ARY3676 PLT	Economy	Seat 10A	
American Airlines	3427	DALLAS FT WORTH	FRI 20APR 3:45 PM	SHREVEPORT	4:40 PM	G
	OPERATED BY AMERICAN EAGLE					
		Susan Moreland	FF#: ARY3676 PLT	Economy	Seat 4A	Food For Purchase

**Receipt**

PASSENGER	TICKET NUMBER	FARE-USD	TAX/FEE/CHARGE	TICKET TOTAL
SUSAN MORELAND	0012302270010	526.51	82.69	609.20
Payment Type: American Express XXXXXXXXXXXX				Total: \$609.20

You have purchased a NON-REFUNDABLE fare. The itinerary must be canceled before the ticketed departure time of the first unused coupon or the ticket has no value. If the fare allows changes, a fee may be assessed for changes and restrictions may apply.

Electronic tickets are NOT TRANSFERABLE. Tickets with nonrestrictive fares are valid for one year from original date of issue. If you have questions regarding our refund policy, please visit [www.aa.com/refunds](http://www.aa.com/refunds).

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**(AA CHECKED BAGGAGE CHARGES)**

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For travel from Canada To/From/via India /Europe, no charge for the first bag. For a second bag, the charge will be 60.00USD/60.00CAD (or local currency equivalent).

For travel from Europe and India To/From US/PR/USVI and To/From via Europe and India, the first bag will be free. For a second bag, the charge will be 60.00USD or (local currency equivalent).

For travel from Mexico To/From US/PR/USVI/Canada and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

For travel from Caribbean, Central America To/From US/Canada/PR/USVI Mexico and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

For travel from South America To/From US/Canada/PR/USVI/MCLA and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

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Air Transportation, whether it is domestic or international (including domestic portions of international journeys), is subject to the individual

terms of the transporting air carriers, which are herein incorporated by reference and made part of the contract of carriage. Other carriers on which you may be ticketed may have different conditions of carriage. International air transportation, including the carrier's liability, may also be governed by applicable tariffs on file with the U.S. and other governments and by the Warsaw Convention, as amended, or by the Montreal Convention. Incorporated terms may include, but are not restricted to: 1. Rules and limits on liability for personal injury or death, 2. Rules and limits on liability for baggage, including fragile or perishable goods, and availability of excess valuation charges, 3. Claim restrictions, including time periods in which passengers must file a claim or bring an action against the air carrier, 4. Rights on the air carrier to change terms of the contract, 5. Rules on reconfirmation of reservations, check-in times and refusal to carry, 6. Rights of the air carrier and limits on liability for delay or failure to perform service, including schedule changes, substitution of alternate air carriers or aircraft and rerouting.

You can obtain additional information on items 1 through 6 above at any U.S. location where the transporting air carrier's tickets are sold. You have the right to inspect the full text of each transporting air carrier's terms at its airport and city ticket offices. You also have the right, upon request, to receive (free of charge) the full text of the applicable terms incorporated by reference from each of the transporting air carriers. Information on ordering the full text of each air carrier's terms is available at any U.S. location where the air carrier's tickets are sold or you can click on the Conditions of Carriage button below.

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NRID: 4811273566541401351390700

Susan Moreland

Subject: FW: E-Ticket Confirmation-JKYWQT 29JAN

From: notify@aa.globalnotifications.com  
To: [REDACTED]  
Sent: 1/14/2012 5:07:57 A.M. Central Standard Time  
Subj: E-Ticket Confirmation-JKYWQT 29JAN

**American Airlines**  
AA.com

**eTicket Itinerary & Receipt Confirmation**

Reservations | Award Booking | My Account | Fare Sales & Offers

Date of issue: 13JAN12

Susan E Moreland:

Thank you for choosing American Airlines / American Eagle, a member of the oneworld® Alliance. Below are your itinerary and receipt for the ticket(s) purchased. Please print and retain this document for use throughout your trip.

Record Locator: JKYWQT

You may check in and obtain your boarding pass for U.S. domestic electronic tickets within 24 hours of your flight time online at AA.com by using [www.aa.com/checkin](http://www.aa.com/checkin) or at a Self-Service Check-In machine at the airport. Check-in options may be found at [www.aa.com/options](http://www.aa.com/options). For information regarding American Airlines checked baggage policies, please visit [www.aa.com/baggageinfo](http://www.aa.com/baggageinfo). For faster check-in at the airport, scan the barcode at any AA Self-Service machine.

You must present a government-issue photo ID and either your boarding pass or a priority verification card at the security screening checkpoint.



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AIRLINE CREDIT - I DID NOT ATTEND THIS MTG SINCE LEE ANN ALBERT ATTENDED THIS MTG - THIS CREDIT IS AVAILABLE FOR USE UNTIL 1/14/2013 CAN BE APPLIED TO A TICKET BUT NOT REFUNDED -

NRHA POLICY INSTITUTE JAN 2011

*Ann*  
9-22-2012

TICKET WAS UNUSED.

American Airlines

Check Refund Status

Refund Home

Help

Contact Refunds

Start Refund Status

Ticket Data

PLEASE NOTE: Related tickets may appear in the information shown below. If you would like to check the status, click on the ticket number.

BACK

Ticket Number 0012302268732

Refund Status

No refund requests have been entered for this ticket.

Ticket Type

Ticket Type AUTOMATED TKT/BOARD PASS
Electronic NO

Passenger Data

Passenger Name NOT DISPLAYED FOR SECURITY REASONS

Sale Data

Issue Date 1/13/2012
Sale Date 1/13/2012
Sale Amount 886.70 USD

Form of Payment Number Expiration Date
Credit Card XXXXXXXXXX NA

Itinerary

Table with columns: Coupon, Flight, Departing, Arriving, Refundable?, Code, Fee, Status, Exchanges. Contains 4 flight segments.

Travel Agency Data

Travel Agency Name WEB
Travel Agency Number 4510739
Address DALLAS,

BACK



AAdvantage

American

AA VACATIONS

Record Locator: JKYWQT



**Itinerary**

Carrier	Flight Number	Departing		Arriving		Booking Code
		City	Date & Time	City	Time	
American Airlines	4716	SHREVEPORT	SUN 29JAN 12:00 N	DALLAS FT WORTH	1:10 PM	L
	OPERATED BY EXECUTIVE AIRLINES AS AMERICAN EAGLE CHECK-IN WITH OPERATING CARRIER					
		Susan Moreland	FF#: ARY3876 PLT	Economy	Seat 17A	Food For Purchase
American Airlines	886	DALLAS FT WORTH	SUN 29JAN 2:20 PM	WASHINGTON REAGAN	6:00 PM	L
	OPERATED BY EXECUTIVE AIRLINES AS AMERICAN EAGLE CHECK-IN WITH OPERATING CARRIER					
		Susan Moreland	FF#: ARY3876 PLT	Economy	Seat 9A	Food For Purchase
American Airlines	1397	WASHINGTON REAGAN	WED 01FEB 11:30 AM	DALLAS FT WORTH	2:05 PM	S
	OPERATED BY EXECUTIVE AIRLINES AS AMERICAN EAGLE CHECK-IN WITH OPERATING CARRIER					
		Susan Moreland	FF#: ARY3876 PLT	Economy	Seat 10F	Food For Purchase
American Airlines	3427	DALLAS FT WORTH	WED 01FEB 3:45 PM	SHREVEPORT	4:40 PM	S
	OPERATED BY AMERICAN EAGLE CHECK-IN WITH OPERATING CARRIER					
		Susan Moreland	FF#: ARY3876 PLT	Economy	Seat 4A	Food For Purchase

**Receipt**

PASSENGER	TICKET NUMBER	FARE-USD	TAX/FEE/CHARGE	TICKET TOTAL
SUSAN MORELAND	0012302268732	784.65	102.05	886.70
Payment Type: American Express XXXXXXXXXXXX Total: \$886.70				

You have purchased a NON-REFUNDABLE fare. The itinerary must be canceled before the ticketed departure time of the first unused coupon or the ticket has no value. If the fare allows changes, a fee may be assessed for changes and restrictions may apply.

One or more of your flights is a Codeshare flight and is operated by a Partner Airline. If your journey begins with a flight operated by one of American's Partner Airlines, then please check-in with the Partner Airline for that portion of your journey. Upon check-in, they will check your luggage to its final destination and provide boarding passes for your connecting flights, if applicable.

Electronic tickets are NOT TRANSFERABLE. Tickets with nonrestrictive fares are valid for one year from original date of issue. If you have questions regarding our refund policy, please visit [www.aa.com/refunds](http://www.aa.com/refunds)

To change your reservation, please call 1-800-433-7300 and refer to your record locator.

Check-in times will vary by departure location. In order to determine the time you need to check-in at the airport, please visit [www.aa.com/airportexpectations](http://www.aa.com/airportexpectations).

**(AA CHECKED BAGGAGE CHARGES)**

For travel from US/PR/USVI within and between US/PR/USVI, the charges will be 25.00USD for the first bag. For a second checked bag, the charge will be 35.00USD (or local currency equivalent).

For travel from CANADA To/From the US/PR/USVI, the charges will be 25.00USD/25.00CAD for the first bag. For a second bag, the charge will be 35.00USD/35.00CAD (or local currency equivalent).

For travel from Canada To/From/Via India /Europe, no charge for the first bag. For a second bag, the charge will be 60.00USD/60.00CAD (or local currency equivalent).

For travel from Europe and India To/From US/PR/USVI and To/From via Europe and India, the first bag will be free. For a second bag, the charge will be 80.00USD or (local currency equivalent).

For travel from Mexico To/From US/PR/USVI/Canada and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

For travel from Caribbean, Central America To/From US/Canada/PR/USVI Mexico and To/From/Via Europe and India, the first bag is

free. For a second bag, the charge is 30.00USD or (local currency equivalent).

For travel from South America To/From US/Canada/PR/US/VI/MCLA and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

Air transportation on American Airlines and the American Eagle carriers® is subject to American's conditions of carriage.

#### NOTICE OF INCORPORATED TERMS OF CONTRACT

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If you have a customer service issue, please Contact AA.

NRID: 5021353327601405064425300

Susan Moreland

Subject: FW: E-Ticket Confirmation-OOKXJN 27JUL

9/22/2012

THIS TICKET WAS PURCHASED ON 1/14/2012 FOR THE NAO CONF IN SAN ANTONIO IN JULY/AUG 2012. I DID NOT ATTEND THE CONF DUE TO FINAL CHALLENGES@NLAHEC. THIS CREDIT IS AVAILABLE FORWARDS A TICKET UNTIL 1/14/2013. NO REFUND AVAILABLE.

Begin forwarded message:

From: "American Airlines@aa.com" <notify@aa.globalnotifications.com>  
Date: January 14, 2012 1:38:10 AM CST  
To: [REDACTED]  
Subject: E-Ticket Confirmation-OOKXJN 27JUL

*Kujana* 9-22-12

TICKET WAS UNUSED

**American Airlines**  
AA.com

**E-Ticket Itinerary & Receipt Confirmation**

Reservations | Award Booking | My Account | Fare Sales & Offers



Date of issue: 14JAN12

Susan E Moreland

Thank you for choosing American Airlines / American Eagle, a member of the oneworld® Alliance. Below are your itinerary and receipt for the ticket(s) purchased. Please print and retain this document for use throughout your trip.

Record Locator: OOKXJN

You may check in and obtain your boarding pass for U.S. domestic electronic tickets within 24 hours of your flight time online at [AA.com](http://AA.com) by using [www.aa.com/checkin](http://www.aa.com/checkin) or at a Self-Service Check-In machine at the airport. Check-in options may be found at [www.aa.com/options](http://www.aa.com/options). For information regarding American Airlines checked baggage policies, please visit [www.aa.com/baggageinfo](http://www.aa.com/baggageinfo). For faster check-in at the airport, scan the barcode at any AA Self-Service machine.

You must present a government-issue photo ID and either your boarding pass or a priority verification card at the security screening checkpoint.



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**Check Refund Status**



**PLEASE NOTE**

Related tickets may appear in the information shown below. If you would like to check the status, click on the ticket number.

Ticket Number: **0012302270117**

[BACK](#)

**Refund Status**

No refund requests have been entered for this ticket.

**Ticket Type**

Ticket Type: **AUTOMATED TKT/BOARD PASS**  
 Electronic: **YES**

**Passenger Data**

Passenger Name: **NOT DISPLAYED FOR SECURITY REASONS**

**Sale Data**

Issue Date: **1/14/2012**  
 Sale Date: **1/14/2012**  
 Sale Amount: **387.20 USD**

Form of Payment: **Number**                      **Expiration Date**

Credit Card: **XXXXXXXXXX**                      **NA**

**Itinerary**

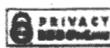
Coupon	Flight	Departing	Arriving	Refundable?	Code	Fee	Status	Exchanges
001	3317 AA	SHREVEPORT 7/27/2012 11:40:00	DALLAS-FT WORTH	NO	GA21ERM1	NONE	NOGO	
002	1429 AA	DALLAS-FT WORTH 7/27/2012 13:40:00	SAN ANTONIO	NO	GA21ERM1	NONE	NOGO	
003	1296 AA	SAN ANTONIO 8/3/2012 13:00:00	DALLAS-FT WORTH	NO	GA21ERM1	NONE	NOGO	
004	3427 AA	DALLAS-FT WORTH 8/3/2012 18:40:00	SHREVEPORT	NO	GA21ERM1	NONE	NOGO	

**Travel Agency Data**

Travel Agency Name: **WEB**  
 Travel Agency Number: **4810739**  
 Address: **DALLAS**

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AA VACATIONS

Record Locator: OOKXJN



**Itinerary**

Carrier	Flight Number	Departing		Arriving		Booking Code
		City	Date & Time	City	Time	
American Airlines	3317	SHREVEPORT	FRI 27JUL 11:40 AM	DALLAS FT WORTH	12:35 PM	G
	OPERATED BY AMERICAN EAGLE Susan Moreland FF#: ARY3676 PLT Economy Seat 4A Food For Purchase					
American Airlines	1429	DALLAS FT WORTH	FRI 27JUL 1:40 PM	SAN ANTONIO	2:40 PM	G
	Susan Moreland FF#: ARY3676 PLT Economy Seat 9A					
American Airlines	1266	SAN ANTONIO	FRI 03AUG 1:00 PM	DALLAS FT WORTH	2:10 PM	G
	Susan Moreland FF#: ARY3676 PLT Economy Seat 9A					
American Airlines	3427	DALLAS FT WORTH	FRI 03AUG 3:45 PM	SHREVEPORT	4:45 PM	G
	OPERATED BY AMERICAN EAGLE Susan Moreland FF#: ARY3676 PLT Economy Seat 4A Food For Purchase					

**Receipt**

PASSENGER	TICKET NUMBER	FARE USD	TAX/FEE/CHARGE	TICKET TOTAL
SUSAN MORELAND	0012302270117	301.40	65.80	367.20
Payment Type: American Express XXXXXXXXXXXX Total: \$367.20				

You have purchased a **NON-REFUNDABLE** fare. The itinerary must be canceled before the ticketed departure time of the first unused coupon or the ticket has no value. If the fare allows changes, a fee may be assessed for changes and restrictions may apply.

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For travel from Canada To/From/Via India /Europe, no charge for the first bag. For a second bag, the charge will be 60.00USD/60.00CAD (or local currency equivalent).

For travel from Europe and India To/From US/PR/USVI and To/From via Europe and India, the first bag will be free. For a second bag, the charge will be 60.00USD (or local currency equivalent).

For travel from Mexico To/From US/PR/USVI/Canada and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD (or local currency equivalent).

For travel from Caribbean, Central America To/From US/Canada/PR/USVI Mexico and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD (or local currency equivalent).

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