

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA**

**UNITED STATES OF AMERICA** \* **CRIMINAL NO. 14-166**

v. \* **SECTION "R"**

**KIM PARISH** \*

\* \* \*

**FACTUAL BASIS**

The defendant **KIM PARISH** has agreed to plead guilty as charged to the bill of information charging her with wire fraud in violation of Title 18, United States Code, Section 1343 and bank fraud in violation of Title 18, United States Code, Section 1344. Should this matter have gone to trial, the government would have proven, through the introduction of competent testimony and admissible exhibits, the following facts beyond a reasonable doubt to support the bill of information's two charges:

From in or about December 2007 until in or about August 2011 the defendant **KIM PARISH** was employed as an accountant for NOLA Computer Services, Inc. ("NOLA"), an information technology services business located in the Eastern District of Louisiana. **PARISH** was responsible for billing, benefits administration, accounts receivable/payable and payroll. NOLA and its owner, an individual known to **PARISH**, afforded **PARISH** wide discretion and allowed her to work with little supervision.

From in or about January 2008 until in or about January 2012, **PARISH** defrauded NOLA by devising and executing two schemes. The first scheme involved **PARISH** issuing, cashing, and depositing NOLA checks. The second scheme involved **PARISH** falsely reporting

pay earnings to NOLA's payroll processing firm. As a result of these two schemes **PARISH** caused NOLA to lose approximately \$540,201.11.

The first scheme involved **PARISH** issuing approximately 212 NOLA checks to herself and to "petty cash." These checks were drawn on NOLA's account at Capital One, N.A. ("Capital One"), a financial institution and bank insured by the Federal Deposit Insurance Corporation. **PARISH** knew she had no authority or permission to issue these checks. **PARISH** forged the signature of NOLA's owner on the checks using an electronic signature without his permission. With a specific intent to deceive and defraud Capital One, **PARISH** deposited each forged check in her bank account or cashed it. **PARISH** spent the proceeds in the Eastern District of Louisiana and elsewhere. **PARISH** issued the checks in varying, odd amounts to make their impropriety harder to detect. **PARISH** also created false, seemingly legitimate, expenses in NOLA's records to disguise the loss.

In one instance of executing this scheme, on December 21, 2011, in the Eastern District of Louisiana, **PARISH** made check number 13470 drawn on NOLA's Capital One bank account payable to herself in the amount of \$1,978.36, forged the signature of NOLA's owner on the check, and deposited the check in her personal bank account. By engaging in this scheme, from in or about January 2009 until in or about January 2012, **PARISH** caused a loss to NOLA of approximately \$443,905.63 and placed Capital One at risk of civil liability and financial loss.

The second scheme involved **PARISH** falsely reporting information to NOLA's payroll processing firm, Ceridian. From in or about January 2008 through in or about December 2009, on approximately 42 occasions **PARISH** falsely represented to Ceridian that she had earned, in addition to her normal pay, amounts of additional pay categorized as "paid time off." As **PARISH** well knew, she had not earned this additional pay and was not authorized by NOLA to

