The J Group's

EDLA SENTENCING NEWSLETTER

WEEK OF
AUG 30 TO SEP 5

SEPTEMBER 9, 2026 ISSUE

Theft of Government Funds and more…

…. see what happened this past week in the Eastern District of Louisiana

CASE SPOTLIGHT

United States v. O'Connor
21-cr-011

What's the Basis?: According to the factual basis, ***O'Connor*** **submitted fraudulent payment requests in his own name and in the names of six other Army Reserve members for purportedly performing Military Service Honors ceremonies. The individuals involved in the scheme agreed to accept the unauthorized payments and share the proceeds with O'Connor.**

Military Funeral Honors ceremonies recognize deceased servicemembers through traditions that include folding and presenting the United States flag and playing "Taps." Army personnel performing these ceremonies must receive advance authorization, and payment requests must be supported by documentation identifying the servicemembers who performed the ceremony and the funeral at which they served.

O'Connor **received approximately $18,825.83 through fraudulent requests submitted in his name. The scheme operated from approximately 2013 through 2016 and resulted in more than $100,000 in fraudulent payment requests for funeral honors that were neither authorized nor performed.**

What's the Violation?: ***O'Connor*** pled guilty to ***Conspiracy to Commit Theft of Government Funds***, in violation of ***18 U.S.C. § 371;***

What's the Punishment?*:* The Honorable Nanette Jolivette Brown sentenced ***O'Connor*** to **5 months of Probation** and **ordered *O'Connor* to pay restitution in the amount of $98,691.02.**

This Week's Other Matters

U.S. v. Gage, 24-cr-132

Charge: Conspiracy to Distribute and Possess with Intent to Distribute Five Kilograms or More of a Mixture and Substance Containing a Detectable Amount of Cocaine and a Quantity of a Mixture and Substance Containing A Detectable Amount of Methamphetamine; Use of a Communication Facility
(21 U.S.C. §§ 841(a)(1), (b)(1)(A), 843, 846)
Sentence: **262 months of imprisonment** and **5 years of supervised release**.
Judge: Honorable Brandon S. Long

WHAT'S THAT STATUTE?

CLICK ON THE LINKS BELOW FOR MORE DETAILS ON THE VIOLATIONS INCLUDED IN THIS WEEKS' EDITION

- 18 U.S.C. § 371
- 18 U.S.C. § 924
- 21 U.S.C. § 841
- 21 U.S.C. § 843
- 21 U.S.C. § 846

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U.S. v. Webb, 25-cr-185

Charge: Possession with Intent to Distribute a Quantity of a Mixture or Substance of Cocaine and a Quantity of a Mixture or Substance of Tapentadol; Possession of Firearms in Furtherance of a Drug Trafficking Crime
(18 U.S.C. § 924(c)(1)(A)(i); 21 U.S.C. §§ 841(a)(1), (b)(1)(C))
Sentence: **66 months of imprisonment** and **5 years of supervised release**.
Judge: Honorable Greg G. Guidry

U.S. v. Lewis, 24-cr-132

Charge: Use of a Communication Facility
(21 U.S.C. § 843(b))
Sentence: **48 months of imprisonment** and **1 year of supervised release.**
Judge: Honorable Brandon S. Long

U.S. v. Smith, 22-cr-020

Violation of Mandatory, Standard, and Special Conditions of Supervised Release: *Testing positive for use of cannabinoids and opiates; Failure to report to probation officer; Absconded from supervision; Failure to obtain full-time employment; Failure to attend substantive abuse treatment.*
Sentence: **8 months of imprisonment** and **16 months of supervised release.**
Judge: Honorable Ivan L.R. Lemelle

Did You Know?

This week's Case Spotlight demonstrates that **federal theft prosecutions are not limited to the physical taking of government property. Submitting payment requests for services that were never performed can constitute theft of government funds, even when the defendant never personally handles the government's money.**

One of the government's principal tools in these cases is *18 U.S.C. § 641*. The statute prohibits not only stealing federal property, but also embezzling, converting, or knowingly receiving money or property belonging to the U.S. **It can reach government benefits, payroll payments, grants, reimbursements, and other federal disbursements obtained without lawful entitlement**.

When multiple people participate, prosecutors may also charge conspiracy under *18 U.S.C. § 371*. The government generally must prove that two or more people agreed to commit a federal crime, the defendant knowingly joined the agreement, and at least one conspirator committed an overt act to advance it. The government does not have to prove that every conspirator submitted a false request, received an equal share of the proceeds, or participated in every part of the scheme.

Depending on how the funds were obtained, the same conduct may also support charges for false statements, false claims, mail fraud, wire fraud, or aggravated identity theft. The charging decision may turn on how the request was submitted, what representations were made, whose identity was used, and whether the defendant acted alone or with others.

The consequences can extend well beyond imprisonment. Federal theft and **fraud cases frequently involve restitution, forfeiture, restrictions on financial activity, and professional or administrative discipline**. Even when a defendant receives probation, the court may order repayment of the government's loss and impose years of continuing financial oversight.