



## INSPECTOR GENERAL REPORT

2007-09-0193

November 19, 2007

### DOR EMPLOYEE THEFT (EVANS)

*Indiana Inspector General David O. Thomas and Staff Attorney Amanda Schaeffer, after an investigation by Special Agent Charles Coffin, report as follows:*

In October of 2007 the Office of the Inspector General (OIG) conducted a criminal investigation of Department of Revenue (DOR) employee Trent Alan Evans (Evans) of South Bend, Indiana. This investigation was launched at the request of DOR Commissioner John Eckart.

The investigation revealed that Evans was employed by DOR at the South Bend District Office. Part of his duties included receiving monies that taxpayers would submit to the office as payment of their state tax obligations. It is in this capacity that Evans committed multiple thefts and official misconduct offenses.

The investigation<sup>1</sup> included multiple interviews, reviewing DOR records, compiling information, examining the applicable laws and interviewing suspect Evans. During this interview of Evans, he was confronted with the findings of the investigation to give him the opportunity to explain the results. However, Evans

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<sup>1</sup> The names of the taxpayer victims are redacted in order to prevent further victimization of these individuals. The details of how these crimes were committed and the detection and subsequent investigative methods are further redacted to prevent future wrongdoing and protect the effectiveness of future investigations.

did not dispute the findings and confessed the following crimes to OIG Special Agent Charles Coffin. These crimes occurred at the DOR South Bend District Office.

1.

On April 30, 2007, Evans kept taxpayers' cash payments and deposited \$1,000.00 of the payments into his personal checking account.

2.

On May 1, 2007, Evans kept taxpayers' cash payments and deposited \$700.00 into his personal checking account.

3.

On June 25, 2007, Evans kept taxpayers' cash payments and deposited \$800.00 into his personal checking account.

4.

On June 28, 2007, Evans kept taxpayers' cash payments and deposited \$1,000.00 into his personal checking account.

5.

On July 12, 2007, Evans kept \$100.00 cash paid by a taxpayer on the taxpayer's DOR payment plan.

6.

On July 13, 2007, Evans kept \$150.00 cash paid by a taxpayer.

7.

On July 26, 2007, Evans kept \$200.00 cash paid by a taxpayer.

8.

On August 31, 2007, Evans accepted a corporate tax payment in the amount of \$4,886.07. Evans also altered this check by making it payable to himself and attempted to deposit the altered check into his personal checking account.

9.

On September 6, 2007, Evans accepted another corporate check in the amount of \$813.43. Evans forged the check and made it payable to himself, then deposited the altered check into his personal checking account.

When asked why he committed the above thefts, Evans responded he stole the money to pay bills.

These cases were submitted to Prosecuting Attorney Michael Dvorak of the St. Joseph County Prosecuting Attorney's Office and an arrest warrant for Evans and felony criminal charges were immediately issued.

Dated this 19<sup>th</sup> day of November, 2007.



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David O. Thomas, Inspector General