

APR 5 2024

INDIANA STATE
ETHICS COMMISSION



**ETHICS DISCLOSURE STATEMENT
CONFLICTS OF INTEREST – DECISIONS AND VOTING**

State Form 55860 (R / 10-15)
OFFICE OF THE INSPECTOR GENERAL
IC 4-2-6-9

In accordance with IC 4-2-6-9, you must file your disclosure with the State Ethics Commission no later than seven (7) days after the conduct that gives rise to the conflict. You must also include a copy of the notification provided to your agency appointing authority and ethics officer when filing this disclosure. This disclosure will be posted on the Inspector General's website.

| | | | | | |
|---|--|---|----------------------------------|-----------------------------|-------------------|
| Name (<i>last</i>) Allen | | Name (<i>first</i>) Diane | | Name (<i>middle</i>) E | |
| Name of office or agency Indiana Department of Revenue | | | Job title Revenue Tax Auditor | | |
| Address of office (<i>number and street</i>) 3640 North Briarwood Lane, Suite 5 | | | City Muncie | | ZIP code 47304 |
| Office telephone number (765) 289-6196 | | Office e-mail address (<i>required</i>) dallen4@dor.in.gov | | | |
| Describe the conflict of interest: Diane Allen ("Ms. Allen") is a Revenue Tax Auditor with the Indiana Department of Revenue ("DOR") Muncie District Office. In her official capacity, Ms. Allen independently performs duties, including but not limited to field audits on taxpayers for all taxes within the agency's jurisdiction, conducts pre-audit analysis on audit files, writes audit reports, and performs administrative functions related to her role. She currently does not have any interactions with Markleville, Indiana in her DOR role. | | | | | |
| On April 1, 2024, Ms. Allen will officially assume a vacant "Member" position on the Markleville, Indiana Town Council. In this capacity, she will attend both regular Council and executive meetings, review and approve prior months' meeting minutes, discuss and approve the salaries of the Markleville Town employees (during executive meetings), review and approve Markleville Town financial reports, review and approve proposed changes to the Markleville Town code. She will perform these tasks along with other members of the Markleville Town Council. Ms. Allen's salary for serving on the Markleville Town Council will be \$4,000.00 annually (\$333.33 monthly) paid from Markleville Town funds. While the town does not have contracts with any Indiana state government agencies, it has received Community Crossing Matching Grants from the Indiana Department of Transportation and intends to apply for such a grant in 2024. The funds from the grant will be used for sidewalk and road repairs and will not be used for Ms. Allen's compensation for serving on the Markleville Town Council. Ms. Allen's term on the Markleville Town Council will expire on December 31, 2027. | | | | | |

Describe the screen established by your ethics officer: *(Attach additional pages as needed.)*

To foster independence and neutrality, and to avoid all actual, direct, indirect, perceived, and potential conflicts of interest, now existing or which may arise in the future, DOR will implement the attached protocol to completely screen Ms. Allen from all matters directly or indirectly concerning, involving, or relating to Markleville, Indiana, in general, including its residents, employees, and businesses, and the Markleville Town Council and its members, specifically. This screening protocol will remain in effect during the entirety of Ms. Allen's employment with DOR. Ms. Allen and the DOR Ethics Officer will review the screening protocol within 60 business days of its effective date and annually to ensure it has been followed and determine if circumstances have changed to warrant any amendments.

AFFIRMATION

Your signature below affirms that your disclosures on this form are true, complete, and correct to the best of your knowledge and belief. In addition to this form, you have attached a copy of your written disclosure to your agency appointing authority and ethics officer.

Signature of state officer, employee or special state appointee

Diane Allen

Date signed *(month, day, year)*

April 4, 2024

Printed full name of state officer, employee or special state appointee

Diane E. Allen

FOR ETHICS OFFICER USE ONLY

Your signature below affirms that you have reviewed this disclosure form and that it is true, complete, and correct to the best of your knowledge and belief. You also attest that your agency has implemented the screen described above.

Signature of ethics officer

Amber Nicole Ying

Date signed *(month, day, year)*

April 4, 2024

Printed full name of ethics officer

Amber Nicole Ying



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Bob Grennes, Commissioner

Indiana Government Center
100 N. Senate Ave
Indianapolis, IN 46204-2253

PROTOCOL TO SCREEN INDIANA DEPARTMENT OF REVENUE EMPLOYEE DIANE ALLEN FROM ALL MATTERS REGARDING MARKLEVILLE, INDIANA AND THE MARKLEVILLE TOWN COUNCIL

Diane Allen is a *Revenue Tax Auditor* with the Indiana Department of Revenue ("DOR") Muncie District Office. In her official DOR capacity, Ms. Allen reports to Heather Pennington, Revenue Tax Auditor Supervisor, and essentially performs the following functions:

- Independently performs field audits on taxpayers, including international companies with numerous subsidiaries.
- Travels within the established jurisdiction in Indiana to conduct audits and outside of Indiana when required.
- Conducts pre-audit analysis on audit files to develop a list of preliminary questions and/or areas of concern.
- Writes audit reports, summarizing audit results clearly and concisely.

A detailed description of Ms. Allen's duties as *Revenue Tax Auditor* is attached as Exhibit A.

Effective April 1, 2024, Ms. Allen will assume a vacant "Member" position on the Markleville, Indiana Town Council. In this capacity, Ms. Allen will:

- Attend both regular Council and executive meetings.
- Review and approve prior months' meeting minutes.
- Discuss and approve the salaries of the Markleville town employees (during executive meetings).
- Review and approve Markleville town financial reports.
- Review and approve proposed changes to the Markleville town code.

She will perform these tasks along with other members of the Markleville Town Council. Her term will expire on December 31, 2027.

To foster independence and neutrality, and to avoid all actual, direct, indirect, perceived, and potential conflicts of interest now existing or which may arise in the future, DOR will implement the following protocol to screen Ms. Allen from all matters directly or indirectly concerning, involving, or relating to Markleville, Indiana, in general, including its residents, employees, and businesses, and the Markleville Town Council and its members, specifically.

1. Ms. Allen must not be assigned and must not be involved with any matter that directly or indirectly concerns, involves, or relates to Markleville, Indiana, its residents or businesses, or the Markleville Town Council.
2. Ms. Allen must recuse herself from the portion of any meeting in which matters that directly or indirectly concern or relate to Markleville, Indiana, its residents or businesses, or the Markleville Town Council are discussed or are expected to be discussed.
3. Ms. Allen must not discuss any matters that directly or indirectly concern, involve, or relate to Markleville, Indiana, its residents or businesses, or the Markleville Town Council with any DOR employee, Indiana taxpayer, or the representative of an Indiana taxpayer.
4. Ms. Allen must not access any correspondence, file, or electronic or physical document that directly or indirectly concerns, involves, or relates to Markleville, Indiana, its residents or businesses, or the Markleville Town Council.
5. Ms. Allen must not participate in any decision(s) or vote(s) that directly or indirectly concerns, involves, or relates to Markleville, Indiana, its residents or businesses, or the Markleville Town Council.
6. No DOR employee must discuss any matter that directly or indirectly concerns, involves, or relates to Markleville, Indiana, its residents or businesses, or the Markleville Town Council with Ms. Allen or in Ms. Allen's presence.
7. Ms. Allen must immediately inform her supervisor and the DOR Ethics Officer if any provision of this screening protocol is violated.
8. Ms. Allen must notify all relevant DOR employees in writing about this screening protocol. Notification can be accomplished by providing a fully executed copy of this screening protocol by email to the Audit staff on her immediate team, copying DOR's Ethics Officer.
9. Ms. Allen must follow Indiana Code 4-2-6-9(b)(2) by filing a written disclosure statement with the State Ethics Commission.
10. Ms. Allen and the DOR Ethics Officer shall review this screening protocol within sixty (60) business days from the date of the last signature and annually to ensure it has been followed and determine if circumstances have changed to warrant any amendments.
11. This protocol will remain in effect during the entirety of Ms. Allen's employment with DOR.

Diane Allen

Diane Allen
Revenue Tax Auditor
Indiana Department of Revenue

April 4, 2024

Date

Heather Pennington

Heather Pennington
Revenue Tax Audit Supervisor
Indiana Department of Revenue

April 4, 2024

Date

Amber Nicole Ying

Amber Nicole Ying
Ethics Officer
Indiana Department of Revenue

April 4, 2024

Date

Robert J. Grennes, Jr.

Robert J. Grennes, Jr.
Commissioner
Indiana Department of Revenue

April 4, 2024

Date

Exhibit A

Revenue Tax Auditor Job Profile

Revenue Tax Auditor 1
Role: 002RV1 - Revenue Tax Auditor 1

A Day in the Life:

The essential functions of this role are as follows:

- Independently performs field audits on taxpayers, including international companies with numerous subsidiaries, for all listed taxes.
- Travels within the established jurisdiction in Indiana to conduct audits; Travels outside of Indiana when required.
- Conducts pre-audit analysis on audit files to develop a list of preliminary questions and/or areas of concern.
- Writes audit reports, summarizing audit results in a clear and concise manner.
- Clearly and diplomatically explains audit scope, audit adjustments, tax laws, and policies to taxpayer representatives in order to resolve misunderstandings and errors.
- Performs administrative functions which may include preparing and updating a file inventory log, a calendar, travel vouchers and attendance reports.
- Interprets Indiana Tax Code, audit procedures and regulations.
- Auditor utilizes computer system, the Internet, and research materials specific to the taxpayer to identify areas of potential problems.
- Maintains records of activities and progress during examinations.
- Conducts audits on a statistical sampling basis.
- Provide technical assistance and training to lower-level auditors.

The job profile is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee. Other duties, responsibilities and activities may change or be assigned at any time with or without notice.

What You'll Need for Success:**Supervisory Responsibilities/Direct Reports:****Difficulty of Work:**

The Revenue Tax Auditor is assigned the most difficult audit files. The auditor must consult case law, Department policies, and other research sources as well. The auditor must coordinate the information and clarify issues with the taxpayer so an accurate finding can be made. In addition to specific tax issues, the Tax Auditor must adapt to all types of accounting records and systems that the taxpayer maintains, and keep abreast of the ever-changing tax laws for multiple tax types. Maintaining control of the audit environment and completing an audit examination that targets the taxpayer's Indiana tax exposure can be very challenging. The auditor is called upon to be knowledgeable about the taxpayer's industry and to comprehend an accounting system that may be singular to this taxpayer. The Tax Auditor is often in an adverse position with the taxpayer and is required to defend Department policies and procedures with taxpayers, teams of attorneys, and CPAs. The auditor must be able to work independently and resolve problems through consultations with the supervisor. Communications must be professional, efficient, and productive since the auditor's access to information is often limited.

Responsibility:

This position is assigned challenging audit files, which range from moderately complex to more difficult corporate tax structures and accounting systems. Revenue Tax Auditor must be able to handle progressively more difficult cases than an entry-level auditor. The auditor must consult case law, Department policies, and other research sources as well. The auditor must coordinate the information and clarify issues with the taxpayer so an accurate finding can be made.

The Revenue Tax Auditor is a decision-maker on a daily basis. Each of these decisions is contributory to the final audit assessments, which often can be policy changing in nature as described above. The auditor often works alone at the taxpayer location. The responsibility of looking at the right source documentation, and understanding the taxpayer's books and records to identify appropriate

issues rests with the field auditor's determination alone. Ultimately the responsibility for proper identification of the issues and application of the law rests with the auditor. In most cases, the auditor is the decision-maker and the one that must communicate the results to the taxpayer. The ability to be self-motivated and responsible are the characteristics that allow an individual to reach this auditor level and deal with these complex taxpayers. The auditor determines what procedures are followed and what work papers are prepared. The auditor determines how to present issues and what legal authorities to cite in support of the audit adjustments, which could result in an assessment or refund of significant dollars. The auditor informs and discusses with the Tax Auditor Supervisor any economically substantial or controversial adjustments, but this does not negate the auditor's responsibility to support any adjustments made.

Personal Work Relationships:

Partnership with relevant public agencies, federal, state & local governments and/or community leaders may be required.

This individual will be expected to partner with agency personnel and related stakeholders working towards completion of assigned functions. Exceptional customer service is provided to agency partners and/or the general public.

Physical Effort:

This role requires the ability to lift/transport items up to 50 lbs with or without the assistance of equipment.

This role requires the ability to operate a motor vehicle and/or heavy equipment (e.g. tractors, snowplows, or factory equipment) and drive short and long distances in all weather and light conditions.

This role performs work in an environment where sitting for extended periods of time could be expected.

Working Conditions:

This role performs work in a standard office environment.

This role requires occasional and/or overnight travel.

Competencies

- Critical Thinking
- Displaying Technical Expertise
- Delivering High Quality Work
- Prioritizing and Organizing Work

Last Updated (By and Date)

B.Morris 3.9.23

F. Hudson 5.25.2022

K.Woods 1.25.22

M.Andrews 9/11

From: [Grennes, Bob](#)
To: [Ying, Amber](#)
Cc: [Allen, Diane](#); [Pennington, Heather](#)
Subject: RE: Conflict of Interest Disclosure and Screen
Date: Thursday, April 4, 2024 1:54:43 PM
Attachments: [Allen COI Decisions and Voting Disclosure Screen \(4.4.24\) - BG Signed.pdf](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)

Thanks everyone. Signed copy attached.

Bob

Bob Grennes
Commissioner
317-232-2109 | bgrennes@dor.in.gov
Indiana Department of Revenue | 100 N. Senate | Indianapolis, IN 46204



From: Ying, Amber <AYing@dor.IN.gov>
Sent: Thursday, April 4, 2024 1:49 PM
To: Grennes, Bob <BGrennes@dor.IN.gov>
Cc: Allen, Diane <DAllen4@dor.IN.gov>; Pennington, Heather <hpennington@dor.IN.gov>
Subject: Conflict of Interest Disclosure and Screen

Good afternoon, Commissioner Grennes.

Compliance with the Indiana Ethics Code rule on Conflicts of Interests Related to Decisions and Votes ([IC 4-2-6-9](#)) requires a state employee who identifies a potential conflict of interest to notify their agency's appointing authority of the conflict and either request an advisory opinion from the State Ethics Commission on how to resolve the conflict or file a disclosure statement with the Indiana Office of Inspector General (OIG) explaining the conflict. Please accept this email as the official conflict notification for Ms. Diane Allen, DOR Revenue Tax Auditor.

Effective April 1, 2024, Ms. Allen will assume a vacant "Member" position on the Markleville, Indiana Town Council. In this capacity, Ms. Allen will perform tasks including but not limited to the following:

- Attend both regular Council and executive meetings.
- Review and approve prior months' meeting minutes.
- Discuss and approve the salaries of the Markleville town employees (during executive meetings).
- Review and approve Markleville town financial reports.
- Review and approve proposed changes to the Markleville town code.

Per IC 4-2-6-6, the employee's agency ethics officer must also develop a screen to insulate the employee from the conflict. I have worked with Ms. Allen to draft the accompanying conflict of interest screen. In part, the screen:

- completely separates Ms. Allen in her official capacity, from all matters directly or indirectly concerning, involving, or relating to Markleville, Indiana, in general, including its residents, employees, and businesses, and the Markleville Town Council and its members, specifically.
- Will be discussed with Ms. Allen's direct teammates.
- will be reviewed 60 days from today and annually - both to ensure it is being followed and to determine whether any changes are needed.
- will remain in place through Ms. Allen's employment with DOR.

At your earliest convenience, please review, sign, and return the attached screen to me. Upon receipt, I will file Ms. Allen's Disclosure Statement and conflict of interest screen, along with a copy of this email, with the OIG for publication on its website.

Amber

Amber Nicole Ying

Director/Special Counsel of Compliance and Ethics

Agency Ethics Officer

Indiana Department of Revenue

Indiana Government Center North

100 North Senate Avenue, N248

Indianapolis, Indiana 46204

T: 317.233.1851 | M: 317.519.7019

E: aying@dor.in.gov | E: Compliance&Ethics@dor.in.gov

Integrity & Ethics Hotline – Confidentially report concerns to: DORIntegrity.Ethix360.com
or 844.868.6021



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