



ETHICS DISCLOSURE STATEMENT
CONFLICTS OF INTEREST – DECISIONS AND VOTING
 State Form 55880 (R / 10-15)
 OFFICE OF THE INSPECTOR GENERAL
 IC 4-2-6-9

NOV 22 2022

FILED

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 (last) Fischer	Name (first) Laura	Name (middle)
Name of office or agency Indiana Department of Revenue		Job title Customer Service Assistant Supervisor
Address of office (number and street) 30 North 8th Street		City Terre Haute
Office telephone number (812) 235-6046		ZIP code 47807
Office e-mail address (required) lfischer@dor.in.gov		

Describe the conflict of interest:

Laura Fischer is the Customer Service Assistant Supervisor with the Indiana Department of Revenue ("DOR") Terre Haute District Office. In her official DOR capacity, Ms. Fischer is primarily responsible for providing technical and procedural assistance to Indiana taxpayers, Indiana taxpayer representatives, other DOR divisions, and other Indiana state agencies. A detailed description of Ms. Fischer's duties follows. Ms. Fischer also holds the elected position of Auditor for Parke County, Indiana. Her term expires on December 31, 2022. A detailed description of her official duties follows.

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. Fischer from all matters directly or indirectly concerning, involving, or relating to Parke County, Indiana

in general, including its residents and businesses, and the Parke County, Indiana Auditor's Office, specifically.

This protocol will remain in effect during the entirety of Ms. Fischer's employment with DOR.

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

Laura Fischer

Date signed (month, day, year)

11-21-22

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

LAURA FISCHER

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)

November 21, 2022

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 LAURA FISCHER FROM ALL MATTERS REGARDING PARKE COUNTY, INDIANA AND THE PARKE COUNTY, INDIANA AUDITOR'S OFFICE

Laura Fischer is the Customer Service Assistant Supervisor with the Indiana Department of Revenue ("DOR") Terre Haute District Office. In her official DOR capacity, Ms. Fischer reports to Adrianna Colburn, Customer Service Supervisor, and is primarily responsible for the following functions:

- Providing technical and procedural assistance to Indiana taxpayers, Indiana taxpayer representatives, other DOR divisions, and other Indiana state agencies.
- Accessing and reviewing taxpayer accounts, records, and tax filings, including individual income tax, corporate income tax, sales, withholding, and food and beverage tax.
- Accepting and processing tax payments and completing daily deposits.
- Making changes to taxpayer accounts based on documents provided where such decisions could result in bills or refunds being issued or debts being canceled.
- Providing employee coaching and informal feedback.
- Performing miscellaneous office work (i.e., filing, ordering supplies, ordering postage, etc.).

A detailed description of Ms. Fischer's duties as Customer Service Assistant Supervisor is attached as Exhibit A.

Ms. Fischer currently holds the elected position of Auditor for Parke County, Indiana. In her official elected capacity, Ms. Fischer is primarily responsible for the following functions:

- Serving as secretary to the Board of County Commissioners and as clerk to the County Council.
- Distributing taxes to the governmental units and agencies for which they were collected.
- Serving as the principal financial or fiscal officer of the county who is responsible for keeping accounts and issuing checks on behalf of the county.
- Developing financial analysis and cash flow projections to assist with budget preparations.
- Preparing and filing an annual financial report with the Indiana State Board of Accounts.
- Preparing tax duplicates that show the value of property and taxes assessed against each taxpayer.

A detailed description of Ms. Fischer's duties as the Auditor for Parke County, Indiana is attached hereto as Exhibit B. Her term expires on December 31, 2022.

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. Fischer from all matters directly or indirectly concerning, involving, or relating to Parke County, Indiana in general, including its residents and businesses, and the Parke County, Indiana Auditor's Office, specifically. This protocol will become effective upon the date of the last signature and will remain in effect during the entirety of Ms. Fischer's employment with DOR.

1. Ms. Fischer must not be assigned and must not be involved with any matter that directly or indirectly concerns, involves, or relates to Parke County, Indiana, its residents or businesses, or the Parke County, Indiana Auditor's Office.
2. Ms. Fischer must recuse herself from the portion of any meeting in which matters that directly or indirectly concern or relate to Parke County, Indiana, its residents or businesses, or the Parke County, Indiana Auditor's Office are discussed or are expected to be discussed.
3. Ms. Fischer must not discuss any matters that directly or indirectly concern, involve, or relate to Parke County, Indiana, its residents or businesses, or the Parke County, Indiana Auditor's Office with any DOR employee, Indiana taxpayer, or the representative of an Indiana taxpayer.
4. Ms. Fischer must not access any correspondence, file, or electronic or physical document that directly or indirectly concerns, involves, or relates to Parke County, Indiana, its residents or businesses, or the Parke County, Indiana Auditor's Office.
5. Ms. Fischer must not participate in any decision(s) or vote(s) that directly or indirectly concerns, involves, or relates to Parke County, Indiana, its residents or businesses, or the Parke County, Indiana Auditor's Office.
6. No DOR employee must discuss any matter that directly or indirectly concerns, involves, or relates to Parke County, Indiana, its residents or businesses, or the Parke County, Indiana Auditor's Office with Ms. Fischer or in Ms. Fischer's presence.
7. Ms. Fischer must immediately inform her supervisor and the DOR Ethics Officer if any provision of this screening protocol is violated.
8. Ms. Fischer must notify all DOR Terre Haute District Office staff and all other 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 all Customer Service staff and copying DOR's Ethics Officer.
9. Ms. Fischer must follow Indiana Code 4-2-6-9(b)(2) by filing a written disclosure statement with the State Ethics Commission.

10. Ms. Fischer 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 assure it has been followed and determine if the circumstances have changed to warrant any amendments.

Laura Fischer

Laura Fischer
Customer Service Assistant Supervisor
Indiana Department of Revenue

11-17-22
Date

Adrianna Colburn

Adrianna Colburn
Customer Service Supervisor
Indiana Department of Revenue

11/17/22
Date

Amber Nicole Ying

Amber Nicole Ying
Ethics Officer
Indiana Department of Revenue

November 18, 2022
Date

Robert J. Grennes, Jr.

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

11/22/2022
Date

Exhibit A
Customer Service Assistant Supervisor Job Description

Job Title: 002RI3 -Customer Service Assistant Supervisor

About the Job:

As the Revenue Tax Specialist, you will be responsible for performing technical investigative work for the Indiana Department of Revenue (DOR). Your work will involve the examination, review, assessment, and collection of various State taxes. You will apply laws, rules, and regulations to the most difficult and complex tax compliance determinations. You will determine the eligibility for tax benefit programs, credits, and deductions, reviewing and evaluating the accuracy of assessments/adjustments made by other staff.

A Day in the Life:

The essential functions of this role are as follows:

- Provide technical and procedural assistance to taxpayers, taxpayer representatives, other divisions within the agency, and other state agencies.
- Review accounts and properly apply payments to taxpayer accounts as needed.
- Conduct extensive research to resolve complex issues related to payments and/or returns for taxpayers, including research in RPS DOR's software and database applications for unpaid/unfiled tax liabilities.
- Review and close files that are paid in full, dismissed, or discharged.
- Create billings/liabilities in RPS DOR's software and database applications according to court orders, abates penalties and interest accordingly.
- Assist with the evidence collection process in investigations cases, including preparation of documents to establish continuity of custody for items of evidence to ensure that judicial requirements are met.
- Complete disclosure requests for confidential taxpayer information by performing a thorough review of the request and analyzing the Department's records.

The job description 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.

Exhibit B
Parke County Auditor Duties

In the elected role of Parke County Auditor, Laura Fischer is responsible for performing the following duties :

- Filling the following Indiana Gateway reports:
 1. 100 R county employee wages
 2. Spring and Fall Tax Settlement and form 22
 3. Annual Financial Report
 4. Certified assess value for next year
 5. TIF report
- Uploading reports for the Department of Local Government Finance and State Board of Accounts thru Indiana Gateway.
- Submitting the budget (A County Council member prepares the budget, which is submitted to the Council for approval, and Individual submits the final approved budget. Individual does not prepare any budgets, resolutions, or tax rates for the budget.)
- Submitting Additional Appropriations that the Council has approved.
- Preparing and submitting the winter abstract for property tax.
- Uploading property tax rates provided by the Department of Local Government Finance.
- Reviewing financial records of Receipts and Revenues, and Payroll.
- Serving as Secretary for Commissioner and Council meetings. This role only entails preparing the meeting agenda; the Commissioner and Council each control their respective meetings.
- Individual's employees take the minutes for Commissioner and Council meetings.
- Reviews the work of three employees who manage the monthly distribution of local income tax based on Auditor of the State Electronic Funds Transfer.
- Additionally, Individual supervises five (5) employees who perform tasks related to Payroll, Real Estate, Accounts Receivable, Accounts Payable, and Excise Tax matters. These employees perform the following tasks:
 - Managing all revenues received by the Auditor's Office.
 - Running financial reports to distribute to other departments.
 - Preparing claims to be paid upon approval by the Commissioner.
 - The employee who manages payroll matters pays out payroll to county employees on a biweekly basis and files all taxes and distributions.
 - The employee who manages real estate handles all transfers of real estate, tax sales, deductions and exemptions, and any correction of errors.
 - The employee who manages excise matters handles the reports for tax of wheel and surcharge tax and excise tax.

In her official role as Parke County Auditor, Laura does not have any involvement with DOR; however, she does work with the Auditor of the State, State Board of Accounts, and the Department of Local Government Finance.

Ying, Amber

From: Grennes, Bob
Sent: Tuesday, November 22, 2022 12:17 PM
To: Ying, Amber
Cc: Fischer, Laura (DOR); Colburn, Adrianna; Leech, Michelle; Russell, Christopher (DOR)
Subject: RE: Signature Requested - Conflict of Interest Disclosure_Laura Fischer
Attachments: L. Fisher Disclosure_Screen for Grennes Signature (11.22.2022).pdf

Thanks Amber. Great job by everyone involved.

Signed disclosure attached.

Have a wonderful Thanksgiving.

Bob

From: Ying, Amber <AYing@dor.IN.gov>
Sent: Tuesday, November 22, 2022 12:11 PM
To: Grennes, Bob <BGrennes@dor.IN.gov>
Cc: Fischer, Laura (DOR) <LFischer@dor.IN.gov>; Colburn, Adrianna <AColburn@dor.IN.gov>; Leech, Michelle <mleech@dor.IN.gov>; Russell, Christopher (DOR) <CRussell1@dor.IN.gov>
Subject: Signature Requested - Conflict of Interest Disclosure_Laura Fischer

Good afternoon, Bob.

In October 2022, Laura Fischer joined the Terre Haute District Office as the Customer Service Assistant Supervisor. Laura also holds an elected position as the Parke County, Indiana Auditor. Her term expires in December 2022.

The Indiana Ethics Code rule on Conflicts of Interests Related to Decisions and Votes (IC 4-2-6-9) requires the state employee to disclose both actual and potential conflicts of interest and the agency ethics officer to develop a screen to shield the employee from the conflict. The screen must be signed by the agency head and filed with the Office of Inspector General ("OIG") for publication on its website.

While no direct conflict of interest exists, Laura's elected position presents a potential conflict with her DOR job duties. I have worked with Laura, Adrianna Colburn (Laura's direct manager), Michelle Leech, and to draft the attached conflict of interest screen. Chris Russell reviewed for soundness. In part, the screen:

- completely separates Laura from all matters directly or indirectly concerning, involving, or relating to Parke County, Indiana, in general, including its residents and businesses, and the Parke County, Indiana Auditor's Office, specifically, for the duration of her employment with DOR,
- must be reviewed with all Terre Haute District Office staff, and
- will be reviewed 60 days from today and annually - both to ensure it is being followed and to determine whether any changes are needed.

As written, the intent is that the screen will help to insulate and defend Laura against any allegations of misconduct while performing her DOR job duties because of her elected position as Parke County Auditor.

At your earliest convenience, please review the screen, and, unless you have any questions or need additional information, please sign and return it to me.

As additional background, in September 2022, before Laura joined the DOR team, we obtained an informal advisory opinion from the State Ethics Director to confirm how to best protect her given her status as an elected official. Please let me know if you have any questions about that opinion.

Thank you and have a wonderful holiday.

Amber

Amber Nicole Ying

Director/Special Counsel of Compliance and Ethics

Agency Ethics Officer

Indiana Department of Revenue

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Integrity & Ethics Hotline – Confidentially report concerns to: DORIntegrity.Ethix360.com or **844-868-6021**

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