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MAR 14 2023

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 (last) Morgan	Name (first) Timiko	Name (middle)	
Name of office or agency Indiana Department of Revenue		Job title Revenue Tax Auditor	
Address of office (number and street) 7811 Millhouse Road		City Indianapolis	ZIP code 46241
Office telephone number (317) 775-7013	Office e-mail address (required) TiMorgan1@dor.in.gov		

Describe the conflict of interest:

Timiko Morgan is a Revenue Tax Auditor with the Indiana Department of Revenue (DOR) Motor Carrier Services Division. In her official capacity, Ms. Morgan independently performs field audits on taxpayers; conducts audits within DOR's established jurisdiction within and outside of Indiana; and writes audit report summarizing the audits she conducts.

Ms. Morgan is a named partner with Meky's Inc., an independent accounting firm. While her name is listed on the firm's incorporation documents, Ms. Morgan is not involved in its management or business activities and does not receive any compensation from the firm. Additionally, Ms. Morgan is the Owner/Operator - President of A Miscellaneous Management Company LLC, a general freight carrier that delivers palletized and crated goods both locally and interstate.

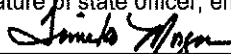
Describe the screen established by your ethics officer: *(Attach additional pages as needed.)*

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 conflict of interest screen.

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



Date signed (month, day, year)

3/14/2023

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

Timiko Morgan

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



Date signed (month, day, year)

3/14/2023

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 TIMIKO MORGAN FROM SPECIFIC MOTOR CARRIER AND GENERAL AUDIT MATTERS

Timiko Morgan is a *Revenue Tax Auditor* with the Indiana Department of Revenue ("DOR") Motor Carrier Services Division. In her official capacity, Ms. Morgan reports to Tammy Day, Revenue Tax Auditor Supervisor, Audit Operations, 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. Morgan's duties as *Revenue Tax Auditor* is attached as Exhibit A.

Ms. Morgan is also a named partner with Meko's Inc., an independent accounting firm. While her name is listed on the firm's incorporation documents, Ms. Morgan is not involved in the management of the firm or any of the firm's business activities. She does not receive any form of compensation from the firm.

Additionally, Ms. Morgan engages in outside employment as the Owner/Operator - President of A Miscellaneous Management Company LLC. A Miscellaneous Management Company LLC is a carrier of general freight, both locally and interstate, utilizing a 26-foot, two-axle, six-wheel box truck that weighs less than 16,000 pounds and carries a maximum of 10,000 pounds in freight. The scope of the business is to deliver palletized and crated goods for shippers throughout the continental US.

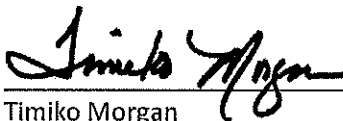
In her official capacity, Ms. Morgan, the Owner/Operator - President:

- Dispatches and negotiates with the broker
- Files factoring paperwork
- Pays all bills (insurance, tolls, web domain, business phone)
- All administrative functions
- Set up new carrier packets
- Reconcile bank accounts
- Schedule repairs and routine maintenance

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. Morgan from all matters directly or indirectly concerning, involving, or relating to both Meko's Inc. and A Miscellaneous Management Company LLC. This screening protocol will apply to

Ms. Morgan while acting in her official DOR capacity and shall remain in place until she separates from her positions with both Meko's Inc. and A Miscellaneous Management Company LLC, or from her position with DOR, whichever may earliest occur.

1. Ms. Morgan must not be assigned or involved with any matter that directly or indirectly concerns, involves, or relates to Meko's Inc., A Miscellaneous Management Company LLC, or competitors of the same. This includes but is not limited to all parts of an audit proceeding.
2. Ms. Morgan must recuse herself from the portion of any meeting in which matters that directly or indirectly concern or relate to Meko's Inc., A Miscellaneous Management Company LLC, or competitors of the same are discussed or are expected to be discussed.
3. While acting in her official capacity, Ms. Morgan must not discuss any matters that directly or indirectly concern, involve, or relate to Meko's Inc., A Miscellaneous Management Company LLC, or competitors of the same with any DOR employee, Indiana taxpayer, or the representative of an Indiana taxpayer.
4. Ms. Morgan must not access any correspondence, file, or electronic or physical document that directly or indirectly concerns, involves, or relates to Meko's Inc., A Miscellaneous Management Company LLC, or competitors of the same.
5. Ms. Morgan must not participate in any decision(s) or vote(s) that directly or indirectly concerns, involves, or relates to Meko's Inc., A Miscellaneous Management Company LLC, or competitors of the same.
6. No DOR employee may discuss any matter that directly or indirectly concerns, involves, or relates to Meko's Inc., A Miscellaneous Management Company LLC, or competitors of the same with Ms. Morgan or in Ms. Morgan's presence.
7. Ms. Morgan must immediately inform her supervisor and the DOR Ethics Officer if any provision of this screening protocol is violated.
8. Ms. Morgan 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. Morgan must follow Indiana Code 4-2-6-9(b)(2) by filing a written disclosure statement with the State Ethics Commission.
10. Ms. Morgan and DOR's 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.



Timiko Morgan
Revenue Tax Auditor
Audit Operations
Indiana Department of Revenue

03/14/2023

Date

Tammy Day

Tammy Day
Revenue Tax Auditor Supervisor
Audit Operations
Indiana Department of Revenue

3/14/2023
Date

Amber Nicole Ying

Amber Nicole Ying
Ethics Officer
Indiana Department of Revenue

03/14/2023
Date

Robert J. Grennes, Jr.

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

03/14/2023
Date

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Exhibit A

Job Title: Revenue Tax Auditor

About the Indiana Department of Revenue:

The Indiana Department of Revenue Customer Service Department is responsible for providing service and support to Indiana Tax paying customers. This is a fabulous opportunity to Join our team that has been named as an IndyStar 2019, 2020, 2021, and 2022 top place to work, and where we learn, have fun, and are committed to providing Best in Class Customer Service.

About The Job:

The Revenue Tax Auditor works within the Department of Revenue and conducts filed audits on behalf of the State of Indiana on a vast array of taxpayers. In this position, you will analyze the books and records of the business to ensure compliance with Indiana tax laws. Also, the Tax Auditor works to ensure the highest level of customer focus, with a strong commitment to the taxpayers of Indiana through continuous, innovative methods to increase accuracy, efficiency, and productivity in all areas of departmental operations and tax administration.

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 clearly and concisely.
- Clearly and diplomatically explain audit scope, audit adjustments, tax laws, and policies to taxpayer representatives to resolve misunderstandings and errors.
- Performs administrative functions, including 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 systems, 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.

Ying, Amber

From: Grennes, Bob
Sent: Tuesday, March 14, 2023 11:42 AM
To: Ying, Amber
Subject: RE: Timiko Morgan - Conflict of Interest Disclosure and Screen
Attachments: T Morgan_COI Disclosure Form and Screen (3.14.2023).pdf

Signed copy attached. Thanks Amber.

Bob

From: Ying, Amber <AYing@dor.IN.gov>
Sent: Tuesday, March 14, 2023 10:31 AM
To: Grennes, Bob <BGrennes@dor.IN.gov>
Subject: Timiko Morgan - Conflict of Interest Disclosure and Screen

Good morning, Bob.

In February 2023, Ms. Timiko Morgan joined DOR's Motor Carrier Division as a Revenue Tax Auditor. Ms. Morgan is a named partner for Meko's Inc., an independent accounting firm, and the owner of "A Miscellaneous Management Company LLC", a general freight carrier. Ms. Morgan's positions with these companies pose potential conflicts of interest with her DOR role.

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 Ms. Morgan's official conflict notification.

The employee's agency ethics officer must also develop a screen to insulate the employee from the conflict. I have worked with Ms. Morgan to draft the accompanying conflict of interest screen. In part, the screen:

- completely separates Ms. Morgan, in her official capacity, from all matters directly or indirectly concerning, involving, or relating to both Meko's Inc., A Miscellaneous Management Company LLC, and competitors of those entities;
- must be discussed with Ms. Morgan'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; and
- will remain in place until the earliest of Ms. Morgan's separation from both her roles with Meko's Inc. and A Miscellaneous Management Company LLC or DOR.

At your earliest convenience, please review, sign, and return the attached screen to me.

Upon receipt, I will file Ms. Morgan's Ethics Disclosure Statement and conflict of interest screen with the OIG for publication on its website.

Thank you!

Amber

Amber Nicole Ying

Director/Special Counsel of Compliance and Ethics
Agency Ethics Officer
Indiana Department of Revenue
Indiana Government Center North
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Indianapolis, Indiana 46204
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E: aving@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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