

INDIANA
STATE ETHICS COMMISSION

AUG 19 2019



ETHICS DISCLOSURE STATEMENT
CONFLICTS OF INTEREST – DECISIONS AND VOTING
State Form 55000 (R / 10-16)
OFFICE OF THE INSPECTOR GENERAL
IC 4-2-8-9

FILED

In accordance with IC 4-2-8-9, 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) Teresa	Name (middle) Jane
Name of office or agency Indiana Department of Revenue	Job title Tax Audit Supervisor	
Address of office (number and street) 1200 Madison Street, Suite E	City Clarksville	ZIP code 47129
Office telephone number (812) 282-7729	Office e-mail address (required) tmorgan@dor.in.gov	

Describe the conflict of interest:

Teresa Morgan (Morgan) is the owner of Seba Inc (d/b/a Morgan's Market), a convenience store and gas station located at 5155 East State Road 56, Salem, Indiana 47167. Morgan has owned Seba Inc since 2003 and disclosed her ownership during her 2007 hiring process with the Indiana Department of Revenue. As owner of Seba Inc, Morgan performs various duties for Seba Inc, including purchasing and stocking the good sold, serving as a cashier, preparing payroll, filing monthly "Sales Tax Voucher and/or Electronic Funds Transfer Credit Recap" (Form ST-103) documentation with the Indiana Department of Revenue, reconciling bank account statements, and miscellaneous tasks, such as cooking and cleaning. All work Morgan performs for and related to Seba Inc is completed on the weekends, outside of her standard Indiana Department of Revenue work hours. Morgan does not use Indiana Department of Revenue property to complete work for or related to Seba Inc.

As a Tax Audit Supervisor for the Indiana Department of Revenue, Morgan is assigned to the Clarksville and Columbus District Offices. Her primary job duties include management and direction of all supervisory/employee development, interviewing employment applicants, completing the new employee hiring process, and organizing training of new employees; supervising, evaluating, disciplining, and termination of her staff; and conducting an administrative review for consistent application of tax laws in the course of the audit process.

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

Please see attached.

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)

August 16, 2019

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

Teresa 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)

August 16, 2019

Printed full name of ethics officer

Amber Nicole Ying



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Adam J. Krupp, Commissioner

Indiana Government Center
100 N. Senate Ave, Rm 248
Indianapolis, IN 46204-2253

August 16, 2019

**Procedures to Ensure Compliance with Indiana Code 4-2-6-9 Conflicts of Interest --
Decisions and Voting for Current Government Employee:**

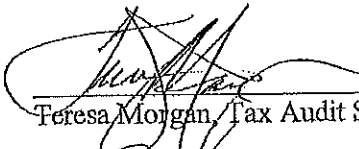
Re: Teresa Morgan

Teresa Morgan, Tax Audit Supervisor, with the Indiana Department of Revenue (DOR), will not participate in any decision or vote if she, or DOR management, has knowledge that *Seba Inc (d/b/a Morgan's Market)*, a retail convenience store and gas station in which she has an ownership interest, has a financial interest in the outcome of the matter.

To ensure compliance with the intent of this statement:

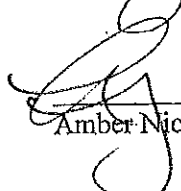
1. Teresa Morgan's supervisor, Jim Huff, has been made aware of the actual and potential perceived conflicts of interest.
2. Teresa Morgan or her supervisor will inform all DOR Audit and other relevant DOR employees of the actual and potential perceived conflicts of interest and ask them to remain alert of the above listed taxpayer. Any identified conflicts are to be reported via email to the Special Counsel of Compliance & Ethics.
3. Teresa Morgan or her supervisor will notify all relevant DOR staff of all known actual and potential conflicts, instructing them not to involve Teresa Morgan in any matter with a potential conflict of interest or to discuss such matters in Teresa Morgan's presence.

Any decision to diverge from these procedures will be brought to DOR's Ethics Officer for approval.



Teresa Morgan, Tax Audit Supervisor

August 16, 2019
Date



Amber Nicole Ying, DOR Ethics Officer

August 16, 2019
Date

Ying, Amber

From: Ying, Amber
Sent: Monday, August 19, 2019 9:46 AM
To: Krupp, Adam
Subject: Teresa Morgan - Disclosure of Conflict of Interest and Screening Procedures
Attachments: Morgan_Conflicts of Interest - Decisions and Votes Form_Screen Fully Exe....pdf

Commissioner Krupp –

Pursuant to Indiana Code 4-2-6-9, attached, please find the *Ethics Disclosure Statement, Conflicts of Interest – Decisions and Voting* documentation I will file with the Indiana Office of Inspector General identifying the conflicts of interest associated with Teresa Morgan, Tax Audit Supervisor, Indiana Department of Revenue.

Also attached, please find the screening procedures I have established and discussed with Ms. Morgan. I will ensure all members of the Indiana Department of Revenue Audit and other departments with which Ms. Morgan will work receive a copy of and implement the screening procedures.

Please contact me with any questions or should you require additional information.

Warmest regards -

Amber

Amber Nicole Ying
Special Counsel, Compliance and Ethics
Indiana Department of Revenue
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Indianapolis, Indiana 46204
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Integrity & Ethics Hotline – confidentially report concerns to:
DORIntegrity.Ethix360.com or 833-244-6346

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