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CONFLICT OF INTEREST



2024 Annual Fall Auditors Conference

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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

Conflict of Interest Disclosure

- IC 35-44.1-1-4 (d) states in part:

“A disclosure must:

- (1) be in writing;
- (2) describe the contract or purchase to be made by the governmental entity;
- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
- (4) be affirmed under penalty of perjury;
- (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;
- (6) be filed within fifteen (15) days after final action on the contract or purchase with:
 - (A) the state board of accounts; and
 - (B) if the governmental entity is a governmental entity other than the state or a state supported college or university, the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase; and”





Updated Form



- Available on the Gateway Conflict of Interest Disclosure Statement Upload Tool



Conflict of Interest Disclosure Statement Upload Tool

The legal requirement for filing disclosures of conflict of interest can be found in the Indiana Code in Title 35 Section 44.1-1-4 (IC 35-44.1-1-4) available at <http://iga.in.gov/legislative/laws/2014/ic/titles/035/articles/44.1/> If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

Individuals are required to file this disclosure with the State Board of Accounts (SBOA) using this form: **COI Form**. Once you have filled out the form, scan it as a pdf and upload using the tool below. If the Conflict of Interest is on multiple pages, all pages must be in one file, in order and in the correct orientation so that it is readable.

NOTE: The filename should be formatted with only one period before the extension (ex. .pdf, .tif, .jpg). Neither IBRC nor SBOA review the uploads for content. **It is the responsibility of the individual reporting the conflict of interest to verify that the document that was submitted is correct and complete.**

Upload Disclosure Form

Enter the name of the individual required to disclose a conflict of interest:

Enter the email address of individual required to file this disclosure:

Select name of the Government Entity:

Select county Select unit type Select unit

Select the file to upload (PDF):



type the code from the image





UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT

State Form 54266 (R2 / 9-24) / Form 236
STATE BOARD OF ACCOUNTS



"A public servant who knowingly or intentionally (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 Felony." Ind. Code 35-44.1-1-4(b).

As defined by IC 35-31.5-2-261, "public servant" means a person who:

- (1) is authorized to perform an official function on behalf of, and is paid by, a governmental entity;
- (2) is elected or appointed to office to discharge a public duty for a governmental entity; or
- (3) with or without compensation, is appointed in writing by a public official to act in an advisory capacity to a governmental entity concerning a contract or purchase to be made by the entity.

A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant. IC 35-44.1-1-4(a)(3).

A "dependent" means the spouse of a public servant; a child, stepchild, or adoptee of a public servant who is unemancipated and less than eighteen (18) years of age; or an individual more than one-half of whose support is provided during a year by the public servant. IC 35-44.1-1-4(a)(1).

Complete this form in its entirety. **Legal counsel should be consulted.**



1. Full name and address of public servant submitting this form: _____

2. a. Job title: _____
- b. Governmental entity: _____
- c. County: _____

FOR CONTRACTS, PLEASE COMPLETE SECTION 3.

FOR PURCHASES OF GOODS OR SERVICES (WITHOUT A CONTRACT), COMPLETE SECTION 4.



3. Identify and describe the contract involved (complete a separate Disclosure Form for each contract):

- a. Full legal name and address of contractor: _____

- b. Full name and address of "dependent" (if applicable): _____

- c. Identify the governmental entity that is a party to the contract: _____

- d. Relationship of public servant to contractor: _____
- e. Specific ownership interest (and/or job title) of the public servant (or the public servant's dependent) in contractor: _____
- f. Start date and end date of contract: _____
- g. Total dollar amount of contract: _____
- h. Specific financial interest (and/or dollar amount) derived by the public servant (or the public servant's dependent) as a result of the contract: _____

- i. Date of the public meeting and the name of the governmental entity that accepted the contract (Note: this date MUST be prior to any final action on the contract or purchase): _____



4. Identify and describe each purchase of goods or services (which does not involve a contract) in which the public servant has a pecuniary interest:

a. Describe the good or service purchased:

b. State the total dollar amount of each purchase:

c. Full legal name of vendor:

d. Name of governmental entity making the purchase of goods or services:

e. Specific ownership interest (and/or job title) of the public servant (or the public servant's dependent) in vendor:

f. Full name and address of "dependent" (if applicable):

g. Purchase date:

h. Specific financial interest (and/or dollar amount) derived by the public servant (or the public servant's dependent) as a result of the purchase:

i. Date of the public meeting and the name of the governmental entity that accepted the purchase of goods or services (Note: this date MUST be prior to any final action on the contract or purchase):





IF PUBLIC SERVANT IS APPOINTED, COMPLETE SECTION 5
ALL OTHER PUBLIC SERVANTS, COMPLETE SECTION 6

5. Approval of elected public servant or board of trustees of a state supported college or university that appointed the public servant:

I / WE hereby approve this Conflict of Interest Form concerning the public servant for the contract or purchase described herein on this day:

Date of Appointment: _____

Date of Approval of Conflict of Interest: _____

Signature

Signature

Printed Name, Job Title

Printed Name, Job Title

6. Approval by governmental entity at public meeting

a. Date this Conflict of Interest was submitted to the governmental entity: _____

b. Date of the public meeting this Conflict of Interest Form was accepted by the public entity (Note: this date MUST be prior to any final action on the contract or purchase): _____



7. Affirmation of Public Servant:

This disclosure was submitted to and accepted by the governmental entity in a public meeting (identified above) prior to final action on the contract or purchase.

I affirm, under penalty of perjury, the truth and completeness of the statements made above.

Signed: _____

Printed Name: _____

Date: _____

Email Address: _____

8. Filing Requirement

Within fifteen (15) days after final action on the contract or purchase, copies of this statement must be filed with both:

1. The Indiana State Board of Accounts by uploading at https://gateway.ifionline.org/sboa_coi/; and
2. The Clerk of the Circuit Court of the county where the governmental entity took final action on the contract or purchase.



Reminder

- The form is only required when a conflict exists
- The individual with the conflict is responsible for filing
- The county attorney should be consulted when questions arise about Conflict of Interest.



Contact Us:

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Compliance Directors for Counties*



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