



INSPECTOR GENERAL REPORT

July 6, 2007

2007-04-0084

DOR EMPLOYEE THEFT (HARLESS)

Inspector General David O. Thomas, Staff Attorney Amanda Schaeffer and Special Agent Charles Coffin, after an investigation by Special Agent Charles Coffin, report as follows:

The Office of the Inspector General (OIG) conducted a criminal investigation at the request of John Eckert, Commission of the Indiana Department of Revenue (DOR). OIG Special Agent Charles Coffin was assigned.

The investigation revealed that Vickie Jo Harless, in her capacity as a DOR Audit Division Field Investigator, violated the daily deposit law under IC 5-13-6-1(a), and committed the additional offenses of theft and official misconduct.

Harless was interviewed on May 21, 2007, and viewed five receipts from retail sales tax payments made by Taxpayer Jane Doe (TJD)¹ on behalf of TJD's business. Harless acknowledged her signature on three of the receipts and admitted she received retail sales tax monies from TJD totaling \$4,438.00.

Additional documentation from the DOR, TJD's business, and witness

¹ The name of the taxpayer is redacted to prevent further victimization to the taxpayer.

interviews established that while employed by the DOR from June 30, 2005 through June 9, 2006, Harless received cash in the amount of \$7,101.16 remitted by TJD for payment of retail sales tax. Harless failed to deposit this tax remittance with the state, as required by law.

The investigative results were presented to the Office of the Marion County Prosecuting Attorney, and Harless was arrested on July 2, 2007 for the criminal charges of theft and official misconduct, both being class D felonies. Her initial hearing is currently scheduled for August 7, 2007.

Dated this 6th day of July, 2007.



David O. Thomas, Inspector General