

CAUTION: The following advice may be based on a rule that has been revised since the opinion was first issued. Consequently, the analysis reflected in the opinion may be outdated.

IC 4-2-6-11

SEC found a former SBA field examiner was not prohibited, either as an individual or through a subchapter S corporation, from offering accounting services to local units of government so long as the examiner did not change sides on a particular matter within twelve months.

**90-I-7: Post Employment Restriction
Indiana State Ethics Commission
Official Advisory Opinion
(Decision April 6, 1990)**

FACT SITUATION

A Field Examiner with the State Board of Accounts desired to form a private business upon retirement which would do accounting for local units of government through a Subchapter S corporation.

QUESTION

Is a former Field Examiner for the State Board of Accounts permitted as an individual or through a Subchapter S corporation to perform accounting services for units of local government?

OPINION

The Commission found that a Field Examiner for the State Board of Accounts is not prohibited from offering accounting services to local governments so long as the former employee is not changing sides on a particular matter within twelve months. Changing sides on a particular matter would include, but is not limited to, engaging in activity for the benefit of a political subdivision or other entity which is opposed to an audit position taken by the former employee while serving as a Field Examiner for the State Board of Accounts which impacts directly on a unit audited by the former employee.

The relevant statute, IC 4-2-6-11, says, "A state officer or employee may not represent or assist a person regarding a particular matter involving a specific party or parties:

- (1) that was under consideration by the agency that was served by the state officer or employee; and
- (2) in which the officer or employee participated personally and substantially through:
 - (A) a decision;
 - (B) an approval;
 - (C) a disapproval;
 - (D) a recommendation;
 - (E) giving advice;
 - (F) an investigation; or
 - (G) the substantial exercise of administrative discretion."