

## RULE 10.1 – REPORTING FISCAL MISCONDUCT

Adopted Date: 10/03/2005

Revised Date: 03/11/2009

### PURPOSE

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The City and County of Denver (city) is committed to maintaining the highest professional standards in its administrative operations, promoting ethical practices among its employees, and ensuring a level of accountability appropriate for a public institution.

This rule and related procedures for the reporting, investigation, and resolution of fiscal irregularities are established as an integral part of the city's efforts to ensure that employees conduct themselves in accordance with high ethical standards and to ensure a coordinated approach toward resolution of fiscal misconduct, and encourage compliance with applicable Fiscal Rules.

### DEFINITIONS

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**Fiscal Misconduct** – Is an expenditure of city resources, including assets or personnel, without proper authorization or for purposes other than city business; knowingly violating fiscal rules or financial policy; or manipulating or falsifying data or documentation so as to misrepresent or inaccurately report city transactions or city business with a monetary impact.

### RULES

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1. Any city employee who has reason to believe that another city employee(s) is engaging in or has engaged in fiscal misconduct shall promptly notify their appointing authority of such fiscal misconduct.
2. Any city employee who has reason to believe that their appointing authority is engaged in or has engaged in fiscal misconduct shall promptly notify the Auditor's Office or the Controller's Office of such fiscal misconduct.

### AUTHORITY AND ACCOUNTABILITY

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The **Controller's Office** is responsible for this fiscal accountability rule and any procedures, guides, job aids, forms, and one-page summaries associated with this rule.