

RULE 7.2 – FISCAL ACCOUNTABILITY RULE WAIVER

Adopted Date: 07/25/2005

Revised Date: 01/01/2014

PURPOSE

The Fiscal Accountability Rules (FARs) set parameters for fiscal activities of the City and County of Denver (city). The purpose of the Fiscal Accountability Rules is to assist officers and employees in conducting financial activities and in making fiscal decisions. Fiscal accountability rules are written to ensure city needs, best business practices, and industry standards and controls are in place. However, fiscal accountability rules cannot be written to account for all possible situations, and sometimes the application of a fiscal accountability rule may create a substantial hardship for a department/agency. When this is the case, a waiver to a fiscal accountability rule may be requested by an Expending Authority if he/she can demonstrate that the application of the fiscal accountability rule would create a substantial hardship.

DEFINITIONS

Waiver – Agreement between the Manager of Finance, or his/her designee, permitting a department/agency to not comply with a portion or all provisions of a fiscal accountability rule.

RULES

1. A waiver shall only be issued to alleviate hardship, to accommodate unanticipated circumstances, to adhere to foreign protocol, or to minimize harm to the city.
2. An Expending Authority may request a waiver by completing the [Fiscal Accountability Rule Waiver Request Form](#) and submitting the completed form to the Controller's Office. The [Fiscal Accountability Rule Waiver Request Form](#) shall contain the following information:
 - A. Fiscal Accountability Rule to be waived;
 - B. Description of circumstance and/or the specific event that make the waiver necessary; and
 - C. Benefit to the city if the waiver is granted or justification demonstrating the harm that will be caused if the waiver is not granted.

3. The department/agency shall comply with all provisions of a fiscal accountability rule until the Manager of Finance or his/her designee grant the waiver.
4. A separate [Fiscal Accountability Rule Waiver Request Form](#) shall be required for each individual incident or circumstance.
5. When a waiver applies to an expenditure, a copy of the authorized [Fiscal Accountability Rule Waiver Request Form](#) shall accompany each applicable payment request.

AUTHORITY AND ACCOUNTABILITY

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.