

FOLLOW-UP REPORT

Board of Ethics and Clerk and Recorder's Office

Ethics

DECEMBER 2021



TIMOTHY M. O'BRIEN, CPA
DENVER AUDITOR

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City and County of Denver



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AUDITOR'S LETTER

December 2, 2021

In keeping with generally accepted government auditing standards and Auditor's Office policy, as authorized by city ordinance, the Audit Services Division has a responsibility to monitor and follow up on audit recommendations to ensure city agencies address audit findings through appropriate corrective action and to aid us in planning future audits.

In our follow-up effort for the "Ethics" audit report issued in February 2020, we determined the Board of Ethics and the Clerk and Recorder's Office fully implemented 10 of the 18 recommendations we made in the original audit report. Although the board initially disagreed with one of our recommendations, we found it did take action to mitigate the risk.

Despite the Board of Ethics' and the Office of the Clerk and Recorder's efforts, auditors determined some risks associated with the audit team's initial findings have not been fully mitigated. As a result, the Audit Services Division may revisit these risk areas in future audits to ensure the city takes appropriate corrective action.

The Highlights page in this report provides background and summary information about the original audit and the completed follow-up effort. Following the Highlights page is a detailed implementation status update for each recommendation.

I would like to express our sincere appreciation to the personnel in the Board of Ethics and the Clerk and Recorder's Office who assisted us throughout the audit and the follow-up process. For any questions, please feel free to contact me at 720-913-5000.

Denver Auditor's Office

A handwritten signature in black ink, appearing to read "Timothy M. O'Brien".

Timothy M. O'Brien, CPA
Auditor



Ethics

DECEMBER 2021

Objective

To determine the degree to which select areas of the City and County of Denver’s Code of Ethics align with model ethics codes and other government ethics codes, the extent to which the processes for Denver’s Board of Ethics support the city’s ethics program, and whether the process for city officers’ gift disclosures adheres to city ordinance and the letter and spirit of the Code of Ethics.

Background

Adopted in 1965, the city’s Code of Ethics defines what actions are allowed and which actions would breach the public trust.

The Board of Ethics is made up of five volunteer members and supported by one full-time employee: an executive director. The board operates under authority granted by Denver’s Code of Ethics and city charter, and it meets monthly to hear requests for advisory opinions, to screen complaints, and to issue findings for alleged violations of the ethics code.

ORIGINAL REPORT HIGHLIGHTS

We identified several areas where improvements to the board’s authority and processes were necessary to achieve greater impact in fostering an ethical culture in the city. Additionally, we found a need for more oversight of city officers’ gift disclosures to ensure compliance with code requirements.

The Board of Ethics’ Insufficient Authority and Role May Have Impacted the City’s Ethical Environment

Gaps in the board’s authority could have impacted employees’ willingness to report.

The board was not adequately informed of and incorporated into the city’s ethics program.

The Board of Ethics Could Have Increased Its Impact and Effectiveness through Addressing Operational Risks and through More Outreach

The board operated without sufficient policies and procedures.

The board should have enhanced training and outreach to city agencies and personnel.

The City Did Not Ensure Full Compliance with Rules for City Officials’ Semiannual Gift Disclosures

Some city officials failed to submit semiannual gift disclosure forms.

Semiannual gift disclosure forms were inadequate and were not sufficiently reviewed for compliance.

Denver residents did not have complete, year-round access to the gift disclosures.



10

FULLY IMPLEMENTED



3

PARTIALLY IMPLEMENTED



4

NOT IMPLEMENTED



1

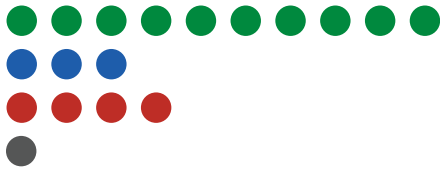
DISAGREED

Dec. 2, 2021

Action Since Audit Report

Ethics

18 recommendations proposed in February 2020



The 18 recommendations from the original audit report were directed to either the Board of Ethics or the Clerk and Recorder's Office for implementation.

The Board of Ethics fully implemented six recommendations it agreed to in the original report, but five others have yet to be fully implemented or acted upon. The board also implemented a seventh recommendation, despite disagreeing to it in the original report.

The board developed and documented some policies and procedures to address certain risks, but it failed to implement others — such as a process for recusal that would dictate how recusals occur or a process that would detail how risks to the board's operations are identified and mitigated. This may lead to inconsistency in board members' recusal practices.

The board also failed to fully document its plan to strengthen its formal ethics training and outreach. Although the board created and implemented a process for formal training and informal training opportunities, its plan does not consider training for various management levels.

Meanwhile, the Clerk and Recorder's Office fully implemented four recommendations made in the original audit report, but two others have yet to be fully implemented or acted upon.

To ensure the effectiveness of gift disclosure requirements, the party responsible for enforcing requirements should be clearly identified. We encourage the Clerk and Recorder's Office to build upon the progress it made with the fully implemented recommendations. Residents should have confidence that officials disclose gifts appropriately and that an effective mechanism is in place to ensure long-term compliance.

FINDING 1 | The Board of Ethics' Insufficient Authority and Role May Impact the City's Ethical Environment

Recommendation 1.1



**FULLY
IMPLEMENTED**

ALLOW ANONYMOUS REPORTING – The Board of Ethics and its executive director should work with the City Council to update the Code of Ethics and allow the acceptance of anonymous reports.

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

In December 2020, the board recommended amendments to the Code of Ethics regarding anonymous complaints to stakeholders. Shortly after, a City Council member submitted a bill with the proposed recommendations, which the council passed on April 29, 2021.

The bill changed a section of the Code of Ethics to allow the board to accept anonymous complaints and to provide criteria to ensure complaints are credible before beginning an investigation.¹

Accordingly, we consider this recommendation fully implemented.

Recommendation 1.2



**FULLY
IMPLEMENTED**

DEVELOP AND DOCUMENT POLICIES AND PROCEDURES – Once Recommendation 1.1 is implemented, the Board of Ethics and its executive director should develop and document a process to ensure they vet anonymous complaints and ensure credibility of a complaint is established before initiating an investigation.

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

After the City Council updated the Code of Ethics to allow the acceptance of anonymous complaints, the Board of Ethics updated its rules of procedure to outline the process for accepting and vetting anonymous complaints before beginning an investigation.

Therefore, we consider this recommendation fully implemented.

¹ Denver Revised Municipal Code § 2-56(b-e).

Recommendation 1.3



**FULLY
IMPLEMENTED**

COLLABORATE TO ENSURE ENFORCEMENT AND INFORMATION SHARING

– The Board of Ethics and its executive director should work with the City Council, the Office of Human Resources, and the Civil Service Commission to discuss and create a formal process that ensures appropriate enforcement. This could be achieved through updating the Code of Ethics and the city charter to grant the board the authority to impose sanctions or through formal coordination between the board and the Office of Human Resources to develop information-sharing policies and procedures that ensure the board receives information on the outcomes of all ethics-related violations.

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Board of Ethics spoke with the City Council and the Mayor’s Office and subsequently worked with the City Attorney’s Office and the Office of Human Resources to prepare a memorandum of understanding to outline expectations for information sharing. However, the memorandum ultimately did not move forward.

The board then proposed an amendment to the Code of Ethics, which would allow it to request information about the outcome of ethics-related violations. The City Council approved the amendment on April 29, 2021. It allows the board to request that it be informed of any action taken by an appointing authority.

Since then, the board’s executive director has requested information from agencies in line with the amendment and has successfully received the discipline-related information.

Because the amendment was approved and the board can access information about the consequences city agencies impose, we consider this recommendation fully implemented.

Recommendation 1.4



DISAGREED

DEVELOP AND DOCUMENT PROCEDURE FOR BOARD-INITIATED INVESTIGATIONS

– The Board of Ethics and its executive director should consider the minimum information needed and the recusal process necessary to initiate an investigation without receiving a complaint. They should also document this process in a procedure.

AGENCY ACTION

Although the Board of Ethics disagreed with this recommendation in the original report, we learned during our follow-up work that the Board of

Ethics took action to fully implement it.

The board worked with the mayor and the City Council to amend the Code of Ethics to allow the board's executive director to file a written inquiry regarding a current officer's, official's, or employee's potential failure to comply with the Code of Ethics. The City Council approved the changes on April 29, 2021.

The amended code also outlines the procedures associated with the board's executive director submitting a written inquiry or complaint to the board that may lead to an investigation.²

This was the Board of Ethics' response to the recommendation when the original report was issued in February 2020:

The Board disagrees that because the Code of Ethics is silent on this issue, there is implied authority for Board-initiated investigations. Rather, the Board believes that explicit authority would need to be in place, and that this would necessitate amendment of the Code. The Board notes that ultimate responsibility for enacting such an authorization rests with the Mayor and City Council, to whom this recommendation is appropriately directed.

For the original report, we wrote the following addendum rebutting the board's response:

If the board believes that the Code of Ethics should be amended to provide explicit authority to conduct board-initiated investigations before taking the steps described in Recommendation 1.4, the board can proactively work with the Mayor's Office and the City Council to pursue the necessary code amendments.

Recommendation 1.5

ASSESS WORKLOAD AND OBTAIN ADDITIONAL RESOURCES IF NECESSARY

– The Board of Ethics' executive director should work with the board and the Budget and Management Office to assess the board's workload and determine whether additional staff resources are necessary. If necessary, the board should request additional staff resources.



**NOT
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Board of Ethics' executive director said the board delayed assessing

² Denver Revised Municipal Code § 2-55 and 2-56(a)(2).

its need for additional resources after citywide budget cuts during the COVID-19 pandemic. The board plans to address this recommendation in the future but it does not plan to take steps to address it this year.

Consequently, we consider this recommendation not implemented.

Recommendation 1.6

COLLABORATE ON DATA COLLECTION AND ANALYSIS – The Board of Ethics’ executive director should coordinate with representatives from the City Council, the Office of Human Resources, the Fraud Hotline Committee, the Civil Service Commission, and the Clerk and Recorder’s Office to identify and document processes and data relevant to the city’s ethical environment.



**NOT
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The board’s executive director initially spoke with the City Council and the Office of Human Resources to determine their current practices regarding complaints and information sharing. But the executive director did not take any other action and instead focused on updates to the Code of Ethics to address other audit recommendations.

Therefore, we consider this recommendation not implemented.

Recommendation 1.7

DEVELOP PLAN FOR SHARING DATA – The Board of Ethics’ executive director should work with the City Council, the Office of Human Resources, the Fraud Hotline Committee, the Civil Service Commission, and the Clerk and Recorder’s Office to develop and document a plan for regular communication and data sharing with the board to ensure it can adequately monitor the city’s ethical environment.



**NOT
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Board of Ethics’ executive director said the board has not yet developed and documented a plan for regular communication and data sharing between the board and other relevant city entities, but it remains a priority.

Therefore, we consider this recommendation not implemented.

FINDING 2 | The Board of Ethics Can Increase Its Impact and Effectiveness through Addressing Operational Risks and through More Outreach

Recommendation 2.1

DEVELOP POLICIES AND PROCEDURES TO ADDRESS RISKS – The Board of Ethics and its executive director should develop and document policies and procedures that define a time frame for periodically assessing and documenting significant risks to the board’s operations and developing or updating policies and procedures that mitigate those identified risks. This should include but not be limited to procedures that document:

- A formal process to ensure board members and the executive director recuse themselves in the event of a conflict of interest.
- The board’s records retention and records security process.
- The board’s approach to tracking and documenting proposed changes to the Code of Ethics.



**PARTIALLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Board of Ethics adopted the city’s records retention policy as part of its new policy regarding internal retention and protection of records, and it created a new policy that addresses tracking and documenting recommended changes to the Code of Ethics.

The board’s executive director also provided documentation that reflects a formal policy surrounding recusals and disqualifications. However, we found this new policy does not specify when recusals should occur (e.g., before or during a board meeting) and how they should be made. Instead, the policy appears to reiterate the existing language from the board’s rules of procedure.

We asked the board’s executive director whether recusals were occurring and whether another policy specifies when and how recusals should occur. The executive director said recusals are occurring when appropriate but no additional documentation exists outlining the recusal process.

Furthermore, although the board amended its rules of procedure to incorporate some elements of the audit recommendation, no additional policies or procedures were provided that define a time frame for periodically assessing and documenting significant risks to the board’s operations – outside those we specifically referenced in the recommendation – or for developing or updating policies and procedures that mitigate those identified risks.

Because the board did not develop policies and procedures that define a time frame for periodically assessing and documenting significant risks to its operations and because its formal process for recusal is identical to the process that existed during the audit and lacks additional details consistent with the leading practices and approaches used by other city ethics oversight groups we described in the original audit report, we consider this recommendation partially implemented.

Recommendation 2.2



**FULLY
IMPLEMENTED**

DEVELOP AND DOCUMENT REVIEW PROCESS FOR POLICIES AND PROCEDURES

– The Board of Ethics should develop, document, and implement a process to regularly review its rules of procedure and any other internal policies and procedures to ensure compliance with the Code of Ethics and to ensure their continued relevance.

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Board of Ethics' executive director said the board conducted a comprehensive review and update of its rules of procedure from late 2020 through early 2021. At that time, it determined an annual review of the rules should occur and documented that intent in the rules of procedure.

In September 2021, the executive director said the board planned to conduct its second annual review of the rules of procedure in October 2021, depending on the board's workload.

Because the board developed, documented, and implemented a process to annually review the board's rules of procedure, we consider this recommendation fully implemented.

Recommendation 2.3

DOCUMENT PLAN TO STRENGTHEN FORMAL ETHICS TRAINING AND OUTREACH

– The Board of Ethics should assess the frequency and content of the city's formal ethics training and develop and document a plan for strengthening formal ethics training that includes the optimal frequency and content of ethics training needed for different management levels. The plan should also document informal training opportunities the board and its executive director can pursue independently, such as in-person meetings with agency officials and staff or regular newsletters containing frequently asked questions and advisory opinions.



**PARTIALLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The board's executive director developed an ethics training and education policy that outlines the following requirements:

- The board and/or its executive director will annually review all employee ethics training courses offered by the Office of Human Resources. The board will also work with the office to determine whether changes to the content and frequency are needed depending on a course's intended audience. A review must also be conducted when alterations to the Code of Ethics occur.
- The executive director meets with all mayoral appointees within 30 days of appointment to provide training on the Code of Ethics and the Board of Ethics' functions.
- The executive director provides training as requested to new recruits of the Denver Police Department and Denver Fire Department.
- The executive director holds an annual ethics forum for city employees and is also available to offer informal training and written materials relevant to whoever requests the training.

However, this information does not specifically reference the optimal frequency and content of ethics training needed for different management levels across city agencies. Because of this, we consider this recommendation partially implemented.

Recommendation 2.4

UPDATE FORMAL ETHICS TRAINING – After implementation of Recommendation 2.3, the Board of Ethics' executive director should work with the Office of Human Resources to update the city's formal ethics training in accordance with the board's plan.



**FULLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

Beginning in August 2019 – when our original audit was still ongoing – the Board of Ethics' executive director collaborated with the Office of Human Resources to update the city's formal ethics training. The executive director met with representatives from the office on multiple occasions and helped develop the city's online course, which is required for all newly hired city

employees.

The executive director also proactively reached out to the Office of Human Resources and worked with it to update the city's required ethics training when changes were made to the Code of Ethics in 2021.

Although a supervisor-specific ethics training course has not been created, the Office of Human Resources said that it plans to incorporate an ethics section into a new mandatory supervisor training.

Accordingly, we consider this recommendation fully implemented.

Recommendation 2.5

REVIEW WEBSITE CONTENT – The Board of Ethics and its executive director should review the Board of Ethics' website content to identify additional information or resources that should be incorporated to guide visitors to the appropriate resources, such as the board's executive director, the fraud hotline, and the Office of Human Resources. The board's executive director should subsequently document a procedure that defines how often and by whom the website should be reviewed and updated, as well as the process for updating the website with support from the city's Technology Services agency.



**FULLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The board's executive director developed a procedure that outlines the process, frequency, and individuals responsible for reviewing the board's website as well as the need for collaboration with the city's Technology Services agency. Additionally, the executive director reviewed and adjusted the website's content this year, in accordance with the procedure.

For example, we reviewed the board's website and identified several recent changes including increased visibility of board members, an online functionality for submitting complaints, and the ability to search the board's digest of opinions. Meeting minutes, annual reports, and the executive director's contact information were also displayed and accessible on the website.

We learned the Board of Ethics and its executive director reviewed the board's website to identify additional information and resources that should be added to help guide visitors to appropriate resources and they then added that information to the website. For example, the website now contains a link to the Office of Human Resources' website and a link to the fraud hotline's website.

Therefore, we consider this recommendation fully implemented.

FINDING 3 | The City Did Not Ensure Full Compliance with Rules for City Officials' Semiannual Gift Disclosures

Recommendation 3.1

IDENTIFY RESPONSIBLE PARTIES – The Clerk and Recorder's Office should work with the Board of Ethics and the City Attorney's Office to identify the responsible party for ensuring all disclosure forms are submitted as required. The Clerk and Recorder's Office should also develop a procedure to document who is responsible for ensuring compliance and the office's methods for doing so.



**PARTIALLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Clerk and Recorder's Office created disclosure procedures that document the department's processes for:

- Notifying all city officers and appointing authorities of pending deadlines.
- Tracking submitted disclosures.
- Providing notices of noncompliance for late disclosures.
- Preparing a complaint letter that is sent to the City Attorney's Office 11 days after the deadline and that lists the officials who failed to file necessary disclosures.

However, despite these disclosure procedures, nine city officials in 2021 failed to file at least one required disclosure. They were listed in a complaint letter sent to the City Attorney's Office and the Board of Ethics' executive director in August. One month after the Clerk and Recorder's Office sent the complaint letter, only two of the nine officials had submitted their late disclosures.

The Clerk and Recorder's Office's procedures do not explicitly assign the City Attorney's Office, or any other group, with responsibility for ensuring compliance, and we found officials continued to miss deadlines or failed to file required disclosures.

Although all officials filed their late disclosures by mid-October, this was more than two months after the deadline — and it coincided with our follow-up work when we asked about enforcement of disclosure requirements.

The Clerk and Recorder's Office's procedures and the process they outline are a significant improvement compared to the process we noted during the original audit. However, they still do not clearly designate the party

responsible for ensuring all disclosure forms are submitted or the party responsible for enforcing compliance. As a result, city officials may continue failing to meet disclosure deadlines or failing to file their disclosure forms altogether.

Because the risk of noncompliance remains, this recommendation is only partially implemented.

Recommendation 3.2

ENSURE ACCURATE REPORTING – After establishing the party responsible for ensuring compliance as detailed in Recommendation 3.1, that responsible party should develop and implement a process to ensure a complete and up-to-date list is maintained of all officials who are required to submit semiannual gift and city-item disclosures.



**FULLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

Although the Clerk and Recorder's Office did not specify the responsible party as noted in Recommendation 3.1, the office did document in its disclosure procedures the ongoing requirement to maintain a complete and current list of all city officers and appointees who are required to submit semiannual gift and city-item disclosures.

We reviewed the spreadsheet the office uses to track the officials required to disclose gifts and the forms submitted by each, and we identified some errors – likely because of the office's manual process for maintaining the information. However, staff in the Clerk and Recorder's Office said a new disclosure-tracking system that launched this fall will automate the process of sending notices of upcoming disclosure deadlines and late disclosure notices.

Because the new system was not yet in place during our follow-up review, we could not evaluate its functionality. But automated messaging and notices of late disclosures should mitigate some of the human error inherent in the manual process. As a result of these improvements, we consider this recommendation fully implemented.

Recommendation 3.3

IDENTIFY KEY INFORMATION FOR DISCLOSURES – The Clerk and Recorder's Office should work with the Board of Ethics to identify what information should be required to be reported about gifts and then update gift disclosure forms to clearly collect and report this information.



**FULLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Clerk and Recorder's Office developed disclosure procedures that say twice a year, the Board of Ethics' executive director can propose changes to disclosure forms that are requested by members of the board. We also reviewed examples of the Board of Ethics and the Clerk and Recorder's Office working to update disclosure forms with requested data fields.

For example, in late 2020, the Clerk and Recorder's Office worked with the Board of Ethics to identify information required to be reported about gifts. As a result, the semiannual gift disclosure form now includes fields distinguishing among gifts given by a for-profit, a nonprofit, or a governmental entity. In September 2021, Clerk and Recorder's Office staff again met with the board during its monthly meeting to ask members to provide requested changes to the disclosure forms.

While not addressed in the audit recommendation, during our follow-up review, we noticed only select data fields in the disclosure system require an entry before the disclosure can be submitted. Therefore, the form could be improved further by requiring a response to all applicable questions.

However, because the Clerk and Recorder's Office now has a process that provides the Board of Ethics with a chance to provide updates to the gift disclosure forms and because we saw this process occurring over the last two years, this recommendation is fully implemented.

Recommendation 3.4

IDENTIFY RESPONSIBLE PARTY AND PROCESS FOR REVIEW – The Clerk and Recorder's Office should work with the Board of Ethics to identify who should be responsible for reviewing the semiannual gift and city-item disclosure forms for compliance with gift rules and document a process that describes the elements that should be reviewed, the time frame for review, and an escalation procedure to enforce compliance.



**FULLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

The Clerk and Recorder's Office's new procedures say staff will compile all submitted disclosures and submit them to the Board of Ethics' executive director for a compliance review. Also, as explained previously, the Clerk and

Recorder's Office's disclosure procedures call for notifying the City Attorney's Office of those who failed to file required disclosures.

Since the release of the original audit report, the board conducted the compliance review of semiannual gift and city-item disclosure forms submitted in 2020 and, more recently, for the July 31, 2021, deadline.

However, during our review we found the Clerk and Recorder's Office's disclosure procedures do not define the elements of the disclosures that should be reviewed nor the time frame for review – elements that were specifically noted in our recommendation. As the Board of Ethics is designated in the disclosure procedures as the party responsible for reviewing gift disclosure forms for compliance with gift rules, we notified the board's executive director of this gap in the Clerk and Recorder's Office's disclosure procedures.

The executive director explained these elements are already part of the compliance review process and can easily be incorporated into the board's procedures. We confirmed they have been added to the existing procedures, which reduces the risk that gift disclosures will not be evaluated for compliance with gift rules. Therefore, we consider this recommendation fully implemented.

Recommendation 3.5

REVIEW CITY ORDINANCE – The Clerk and Recorder's Office and the Board of Ethics should work with the City Council to determine whether the process for reviewing disclosure forms should be documented in city ordinance. If so, the office and the board should work with the City Council to update Denver Revised Municipal Code sections 2-72 and 2-74 to require that the gift and city-item disclosure forms be reviewed, the time frame for review, and to identify who is responsible for conducting this review.



**NOT
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

Staff in the Clerk and Recorder's Office said the decision was made not to document in city ordinance the process for reviewing disclosures but they could not explain why.

They said high-level conversations occurred between a Clerk and Recorder's Office representative and a City Council member. However, neither the Board of Ethics nor its executive director were involved in determining whether the process for reviewing disclosure forms should be documented in city ordinance.

Ultimately, the purpose of the recommendation was for the three bodies to

determine whether an ordinance is needed to ensure disclosure forms are reviewed, and we were provided with no evidence this occurred. Therefore, we consider this recommendation not implemented.

Recommendation 3.6

ADDRESS GAPS IN PUBLIC ACCESS – The Clerk and Recorder’s Office should assess and select one or more methods to ensure the public has timely access to the gift and city-item disclosures in compliance with city ordinance. This could include ceasing its practice of disabling the website for two months out of the year or including instructions on the Clerk and Recorder’s Office website for how to access the disclosures while the Seamless records retention system is disabled. The method should be formalized in documented policy or procedure.



**FULLY
IMPLEMENTED**

AGENCY ACTION

Original target date for completion: Oct. 30, 2020

During the original audit, we found the Clerk and Recorder’s Office restricted public access to financial and gift disclosures twice a year, for about two months, by disabling the online disclosure database to accommodate the Mayor’s Office’s review of disclosures.

During our follow-up, we found the Clerk and Recorder’s Office’s disclosure procedures now say the database must remain accessible to the public at all times. If the database is inaccessible, the office must post a notice on its website directing the public to contact the office to retrieve disclosure forms.

We checked the database twice during our follow-up – during the period in prior years when the database was inaccessible to the public – and we were able to access both the semiannual gift disclosures and the city-item disclosures.

Therefore, we consider this recommendation fully implemented.

Office of the Auditor

The **Auditor** of the City and County of Denver is independently elected by the residents of Denver. He is responsible for examining and evaluating the operations of city agencies and contractors for the purpose of ensuring the proper and efficient use of city resources. He also provides other audit services and information to City Council, the mayor, and the public to improve all aspects of Denver's government.

The **Audit Committee** is chaired by the Auditor and consists of seven members. The Audit Committee assists the Auditor in his oversight responsibilities regarding the integrity of the city's finances and operations, including the reliability of the city's financial statements. The Audit Committee is structured in a manner that ensures the independent oversight of city operations, thereby enhancing residents' confidence and avoiding any appearance of a conflict of interest.



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Our Mission

We deliver independent, transparent, and professional oversight in order to safeguard and improve the public's investment in the City and County of Denver. Our work is performed on behalf of everyone who cares about the city, including its residents, workers, and decision-makers.
