GOVERNMENT OF THE DISTRICT OF COLUMBIA

Office of the Chief Financial Officer

Code of Conduct

Revised January 2012

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

Public confidence is critical to the effectiveness of the Office of the Chief Financial Officer. This requires our continuing vigilance to improve management systems and promote a culture of integrity within the OCFO.

OCFO employees are expected to be honest, hardworking and eager to meet the high standards of public service. Employees are required to read thoroughly the Code of Conduct, and conduct themselves in accordance with its contents. Although many of the standards and concepts within the Code are straightforward, some are more complex and may require additional time for review. Employees are required to familiarize themselves with the document in its entirety to ensure proper compliance is maintained at all times.

The Code of Conduct emphasizes that:

- The OCFO has a zero tolerance policy for fraud and misconduct
- Employees must report fraud, misconduct, suspicious activity and other violations
- The OCFO will support employees in meeting this reporting responsibility; will take action on matters that are reported; and will not tolerate retaliation against whistleblowers
- Failure to abide by the Code of Conduct will lead to disciplinary action.

The Code of Conduct is not intended to be all inclusive. *The OCFO Shared Values* describes in greater detail how we see ourselves as an ethical organization. It is intended to assist all of us in making ethical work-related decisions. The document is available on our CFO Intranet site by accessing the Ethics and Integrity link and is also available in print from the Human Resources Division.

I strongly encourage you to take advantage of the OCFO resources available to help you do the right thing. Read the Code of Conduct and the Shared Values and actively participate at our annual mandatory integrity and ethics awareness training. Also, seek advice. You may start with your supervisor or go directly to those with particular expertise in this area, i.e., the Ethics Officer and the Office of Integrity and Oversight.

Maintaining the integrity of the OCFO is every employee's responsibility. Managers have a special accountability and responsibility for creating an ethical climate, serving as examples of upholding the highest standards of integrity, and maintaining a robust internal control program that safeguards the integrity of their operations, including preventing and promptly detecting fraud.

The success of the OCFO depends upon us meeting both our legal and ethical responsibilities. I have no doubt that through your dedication and hard work, we will continue to build upon our achievements and maintain the confidence of the public we serve.

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MISSION, VALUES AND ZERO TOLERANCE POLICY FOR MISCONDUCT

The mission of the Office of the Chief Financial Officer (OCFO) is to enhance the fiscal and financial stability, accountability, and integrity of the Government of the District of Columbia (District).

The OCFO has identified three strategic values to achieve its mission:

- Integrity
- Accountability
- Public Service

The mission can only be accomplished if all OCFO employees take notice of their professional and ethical obligations and perform their duties with honesty and integrity. Thus, the Office of the Chief Financial Officer is committed to a zero tolerance policy for fraud and misconduct.

Responsibilities

The OCFO expects employees to act with integrity, not only in terms of their own conduct, but in fulfilling their duty to report fraud, misconduct and suspicious or inappropriate activity, consistent with the OCFO zero tolerance policy.

Employees are required to acknowledge receipt of the Code of Conduct, read and follow its rules, attend annual OCFO integrity and ethics training, and request clarification when necessary from their supervisor, the Office of General Counsel or the Office of Integrity and Oversight, as appropriate.

Failure to abide by this Code of Conduct, or any law and regulation, will lead to disciplinary action appropriate to the violation, up to and including termination of employment.

Preamble

This Code of Conduct (Code) is designed to give all OCFO employees notice of their professional and ethical obligations, and to guide them in the fulfillment of their professional duties.

The Code imparts three fundamental values:

- Employees should conduct themselves in such a manner as to maintain and enhance the integrity and professional reputation of the OCFO organization
- Employees should not use their position to secure unwarranted privileges, awards, or exemptions for himself/herself or others
- Employees should avoid real or perceived conflicts of interest between the employee's private interest and the employee's official duties.

Employees shall not engage in criminal, infamous, or dishonest conduct, or any conduct prejudicial to the D.C. Government. This Code is not intended to be all-inclusive. Any act that tends to discredit the OCFO should be avoided, regardless of whether it is described in this Code.

In the event an OCFO organization (or an agency outside of the OCFO cluster in which OCFO employees function) promulgates rules of conduct unique to its mission that may overlap with the OCFO code, the more restrictive rule should always be followed.

Questions and Advice

The OCFO Ethics Officer is available to provide guidance regarding this Code and can be reached at (202) 442-8073. The OCFO Intranet site also contains relevant information on ethics issues.

Notice of Non-Discrimination

Employees shall not discriminate against or harass any other employee, applicant for employment or person dealing with the OCFO on official business on the basis of actual or perceived race, color, religion, national origin, sex, age, marital status, personal appearance, sexual orientation, familial status, family responsibilities, matriculation, political affiliation, disability, source of income, or place of residence or business.

Sexual Harassment, a form of sex discrimination, is prohibited, and will not be tolerated.

Employees who engage in discriminatory conduct will be subject to disciplinary action.

The EEO and Diversity Specialist for OCFO is available to address these issues and can be reached at (202) 442-4069.

I. WORKPLACE PROFESSIONALISM

Employees are expected to conduct themselves with the public and with their fellow employees in a manner which will enhance public respect for, and confidence in, the employee and the Office of the Chief Financial Officer as a whole.

The OCFO is committed to maintaining a work environment free from violence, threats of violence, harassment, intimidation, and other disruptive behavior. Such conduct in the workplace or in connection with official business will not be tolerated and will be dealt with appropriately. This includes disciplinary action as well as possible criminal penalties.

Employees shall:

- Treat members of the public in a courteous manner
- Deal with co-workers, supervisors and other government employees in a professional and respectful manner
- Perform their duties in a wholly impartial manner
- Maintain accurate records
- Wear OCFO identification at all times while on duty.

Additionally, employees shall avoid any action that may lead members of the public to believe that the employee is:

- Using public office for private gain
- Giving preferential treatment to any citizen
- Making work-related decisions contrary to agency/department policy
- Using one's official position to harass or intimidate any person or entity.

II. CONFIDENTIALITY

Employees shall not disclose official information without proper authority. Employees should keep confidential all sensitive information, such as financial information that may adversely affect the District's financial position, District, State and Federal tax information and employee personnel records.

An employee may not engage in a financial transaction using nonpublic Government information, nor allow the improper use of such information to further his/her own private interest or that of another, whether through advice or recommendation, or by unauthorized disclosure.

It is unlawful for any employee or any former employee to divulge the amount of income or any information set forth or disclosed in any tax record or other confidential information.

The following are examples of prohibited activities:

- Accessing personnel records for personal use or curiosity or disseminating that information to unauthorized individuals
- Divulging information related to the District's cash flow or deficit status
- Accessing tax records for personal use

- Working on matters involving family, friends, or associates (the employee must notify his/her supervisor and request reassignment of the work)
- "Browsing" of tax records or payroll data in order to satisfy personal curiosity
- Giving information to friends or relatives concerning taxpayers
- Disclosing confidential information relating to internal policies, procedures, and investigations.

If an employee is uncertain whether disclosure is authorized in a particular situation, he or she should discuss the facts with a supervisor or the Office of General Counsel.

Safeguarding Sensitive Information and Reporting Its Theft or Loss

All employees must make every effort to assure the security of government property and information and prevent the unauthorized disclosure of protected information/data in the use of District owned or leased computers.

The theft of government property must be promptly reported to your manager and to the Office of Integrity and Oversight. If the theft involves sensitive data, such as social security numbers, confidential tax information, or other sensitive financial information in the possession of the OCFO, the theft must be reported immediately to your manager and to OIO, along with notification that the stolen property contains sensitive information. The police also should be contacted as circumstances warrant.

Receipt of Subpoenas, Summonses, and FOIA Requests

All subpoenas and summonses should be submitted promptly to the Office of General Counsel. All Freedom of Information Act requests should be submitted promptly to the agency FOIA officer or the Office of General Counsel for an appropriate response.

Contact with the Media

All requests from the news media for information of any kind regarding the operations and responsibilities of the OCFO must be referred to the OCFO Office of Communications.

III. CONFLICT OF INTEREST

Employees should perform all responsibilities with the highest degree of integrity and professionalism. This conduct is necessary for the fair and impartial administration of laws, regulations and policies.

Conflict of Interest:

A situation in which an employee's private interests, usually financial, conflicts or raises a reasonable question of conflict with his/her official duties and responsibilities.

Below are some areas in which a conflict may arise:

Outside Employment and Outside Activities

The Office of the Chief Financial Officer has determined that effective administration of its ethics program requires prior approval of specific types of outside activities including outside employment, as described below. In addition, the OCFO has identified certain activities that are specifically prohibited, as described in this section and in the sections that follow on Representation, and Specific Prohibitions on Tax-Related Activities.

Prior approval may not be necessary for activities that are religious, social, political, charitable, personal or honorary in nature. However, an employee may not engage in outside employment or any other outside activity which is not compatible with the full and proper discharge of his or her duties and responsibilities as a government employee. Questions about permissible activities must be referred to the OCFO Ethics Officer.

Employees may, with prior written approval of their supervisor and the Director of Human Resources, engage in outside employment and activities. The employment/activity must not interfere with the efficient performance of the employee's official duties. Furthermore, it must not create a real conflict of interest, or create the appearance of a conflict of interest, between the employee's private interest and the employee's duties and responsibilities with the OCFO.

As a general matter, OCFO employees are permitted to engage in outside employment and activities, such as teaching, writing, speaking engagements, and consulting, that are not prohibited by law, regulation or OCFO standards--provided that such activities are conducted outside of the employee's regular working hours, or while the employee is on annual leave or leave without pay. The OCFO Ethics Officer must review all requests for service as an expert witness and compensation for teaching, speaking or writing that relates to the employee's official duties prior to submitting the request to the Director of Human Resources for approval.

Representation as an Agent or Attorney

An OCFO employee may not represent another as an agent or attorney, with or without compensation, before an agency, officer, commission, or court in connection with any matter in which the District is a party or has a direct and substantial interest. This provision applies whether or not the employee makes a personal appearance in the proceeding.

Specific Prohibitions on Tax-Related Activities

The following activities are prohibited for all Office of Tax and Revenue (OTR) employees and any OCFO employee who has been notified in writing by the OCFO that his/her position precludes such activities:

- Tax return preparation for compensation, gift or favor; employees should also limit free tax return preparation except for family, family business, and organized nonprofit projects, such as volunteers in tax assistance. This prohibition applies to all District, local, state and federal taxes
- Appearing on behalf of any taxpayer as a representative before any District, local, state or federal agency in any action involving a tax matter, except on written authorization by the Chief Financial Officer or his/her designee
- Performance of legal services involving District, local, state or federal tax matters.
- Tax related debt collection; this prohibition applies to all District, local, state and federal taxes.
- Tax and financial planning or tax counseling for compensation; this prohibition applies to all District, local, state and federal taxes
- Real Property appraisals for District properties
- Participation in real property tax sales or sales of property seized by the Office of Tax and Revenue (see restriction for family members at the end of this list)*
- Participation as an agent in real estate transactions in the District
- Title searches for District properties.

**Family members of OTR employees and designated OCFO officials, as described above, are also prohibited from participating in these activities. For this purpose, a family member is an employee's spouse/domestic partner, relatives of the employee and of the employee's spouse/domestic partner who are full time residents of the employee's household, and the employee's minor children, irrespective of residence.*

Prohibition Concerning D.C. Government Public Auctions

Current D.C. regulations prohibit all D.C. Government employees, their agents, or members of their households from bidding or purchasing District surplus property offered at public auction. OCFO employees are subject to this prohibition regardless of whether an OCFO agency is involved in the auction.

Prohibitions Concerning the Purchase of D.C. Lottery Tickets

By statute, employees of the D.C. Lottery and Charitable Games Control Board (DCLB) and family members are prohibited from purchasing DCLB lottery tickets and sharing and receiving DCLB lottery prizes, and they are subject to other restrictions relating to purchasing tickets in the District of Columbia for games administered by a multi-state lottery with which DCLB is associated. DCLB employees should consult the Ethics Officer for guidance.

The above-cited restrictions also apply to any OCFO employee (and family members) who has been so notified in writing by the OCFO in view of the duties of the position and relationship to DCLB operations.

Disqualification from Certain Assignments

Employees have an obligation to avoid the potential conflicts of interest that exist in their employment. Employees should not participate in a tax-related action or assignment involving the employee, a member of the employee's

family, or any individual or business with which the employee or member of the employee's family or household has a personal or financial interest.

Employees have a duty to disclose and report promptly the existence or possible existence of a conflict of interest to their agency head or his/her designee. If a conflict exists, the employee should request from his/her supervisor a reassignment of any case which involves the employee's immediate family, friend, or any person or entity with whom the employee has a significant relationship.

Post-Employment Restrictions

OCFO employees who are thinking about seeking a job outside the District Government need to be aware of the legal requirements that apply to the process of looking for other work. In addition, both current and former employees should know about potential post-employment restrictions before they begin a non-Government job. These restrictions are needed to safeguard public confidence in the integrity of Government employees by preventing actual and apparent conflicts of interest. Employees should pay close attention to these requirements because they carry potential criminal and administrative sanctions.

As a general rule, an employee may not participate personally and substantially, as a government employee, in any particular matter in which a person or an organization, with whom he/she is seeking employment or has any arrangement concerning prospective employment, has a financial interest. The post-employment laws contain more detail than can be fully described in this document.

Employees who are thinking about seeking employment or are actually doing so may obtain oral or written advice on seeking other employment or the post-employment laws from the OCFO Ethics Officer. Former OCFO employees may also contact the Ethics Officer with post-employment questions.

Federal Bribery and Conflict of Interest Laws

OCFO employees generally understand that they are bound by the various laws, including criminal statutes, contained in the D.C. Code. However, there are certain criminal statutes in the federal criminal code that apply not only to employees of the federal government, but also to officers and employees of the District of Columbia government. These crimes, known as the Bribery and Conflict of Interest statutes, are set forth in Chapter 11 of Title 18 of the United States Code, specifically Sections, 201, 203, 205, 207, 208, 209 and 216.

IV. OTHER ETHICAL CONSIDERATIONS

Surreptitious Tape Recordings in the Workplace

Recording conversations in the workplace or while conducting business on behalf of the OCFO with a recording or electronic transmission device, without the knowledge and consent of all parties who are part of the conversation, is prohibited. This prohibition is intended to eliminate a chilling effect on the expression of views that may exist when one person is concerned that his or her conversation with another is being secretly recorded. This concern can inhibit spontaneous and honest dialogue, especially when sensitive or confidential matters are being discussed. Any employee who records or electronically transmits a conversation in violation of this policy shall be subject to termination.

Duty to be Honest

It is vital to the OCFO that the public is able to rely on the honesty of all of our employees. Therefore, employees shall perform their duties with honesty and integrity. An employee shall not make any false or misleading verbal or written statements in matters relating to his/her official duties, submit false claims or make false allegations, or engage in any dishonest or illegal activity.

Duty to File Returns and Pay Tax

OCFO employees must set the highest example for tax compliance with all applicable local, state, and federal tax laws and display the highest level of ethical conduct in the resolution of disputed personal tax issues. This includes the accurate reporting of all income, deductions and credits, assuring that tax withholding is sufficient to meet legal

requirements, and that property tax information is accurate. Each OCFO employee is required to file timely all applicable local, state, and federal tax returns, and make payment in full when due. Employees are responsible for their personal tax compliance and should be knowledgeable of their tax affairs even if they are handled by a professional, spouse, or others.

Duty to Satisfy Just Financial Obligations

Employees shall pay each just financial obligation in a proper and timely manner. For the purpose of the Code of Conduct, a "just financial obligation" means one acknowledged by the employee or reduced to judgment by a court or one imposed by law; "in a proper and timely manner" means in a manner which the OCFO determines does not, under the circumstances, reflect adversely on the OCFO as an employer. In the event of a dispute between an employee and an alleged creditor, this section does not require the OCFO to determine the validity or amount of the disputed debt.

Requirement for Annual Integrity and Ethics Training

Every OCFO employee shall attend an annual integrity and ethics training presentation sponsored by the OCFO. An employee must attend an entire session and certify his or her attendance.

D.C. Office of Campaign Finance Disclosure Statement

Each year employees whose official position has been so designated by management must complete and file the District of Columbia Office of Campaign Finance Financial Disclosure Statement. A letter is mailed to the home address of covered employees. Covered employees are also required to file a final Financial Disclosure Statement with the Office of Campaign Finance within 90 days of separation from government service.

OCFO Confidential Financial Disclosure Report (OCFO Form 450)

OCFO employees, DS 13 or above, or those employees whose official positions have been so designated by management, must annually complete the OCFO Confidential Financial Disclosure Report (Form 450). The OCFO Form 450 is sent electronically to covered employees at the end of the reporting calendar year.

Gifts

The term "gift" includes any gratuity, favor, discount, entertainment, hospitality, loan, forbearance, or other item having monetary value. It includes services, as well as gifts of training, transportation, local travel, lodgings and meals, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has been incurred.

Gifts From Outside Sources

OCFO employees shall not solicit or accept, either directly or through the intercession of others, any gift from a taxpayer involved in any tax administration matter or a person or business that:

- Has, or is seeking to obtain, contractual or other business or financial relations with the D.C. Government
- Conducts operations or activities that are subject to regulation by the D.C. Government
- Has an interest that may be favorably affected by the performance or non-performance of the employee's official responsibilities
- Is an organization, most of whose members are described above
- Gives the gift because of your official position.

This rule does not apply to

- An insignificant item, such as a soft drink, coffee, donuts and other modest items of food and refreshments when not offered as part of a meal
- Unsolicited advertising or promotional material such as pens, pencils, note pads, calendars, and like items of nominal value
- Items of little inherent value that are intended solely for presentation, such as plaques, certificates and trophies
- Anything for which you pay market value

- Obvious personal relationships such as those that exist between an employee and his or her parents, children or spouse, when the circumstances make it clear that the motivating factor in these relationships is the individual's close family ties, rather than the business of the persons concerned.

There are other exceptions to the "gift rule", such as discounts available for Government employees as a group, and free attendance at widely attended meetings and events where the employee's attendance is determined to be in the best interest of the agency. These and other possible exceptions have limitations based on the circumstances. Therefore, if an employee has any question about whether a gift can be accepted, the employee should contact the OCFO Ethics Officer for a determination.

Employees should not attend holiday celebrations sponsored or hosted by contractors, entities seeking to obtain contracts with the District, or entities regulated by the District, nor allow those entities to supply food, refreshments, or other items of value to employee-hosted events.

Since employees may not accept any gift or thing of value, the acceptance of gifts like travel expenses, lodging, meals, invitations or tickets to spectator and other events (e.g., a basketball game, the ballet, private club, sports tournaments, museum admission fees, tours, celebrations, galas), and services (e.g. car washing, investment counseling) is prohibited.

The offer of something of value may constitute a crime. Except for those areas in which the gift prohibition rule does not apply, as described above, employees must promptly report to the Internal Security Division of the Office of Integrity and Oversight (OIO) the offer of any gift or gratuity.

If an employee receives a prohibited gift, including perishable items, which he or she was unable to decline, e.g. it was delivered to the office, or where circumstances, such as a presentation at a public event or where sensitivities indicate it would cause embarrassment to a well-intentioned citizen, the employee should promptly contact the Internal Security Division of the Office of Integrity and Oversight. Internal Security will address the matter and arrange for the return, disposition or retention of the item, as appropriate.

Any gift offered or received from a foreign government must be reported to the OCFO Ethics Officer, who will coordinate with Internal Security concerning retention or disposition of the item.

Gifts Between OCFO Employees

The definition of gift is the same as described in the above section.

Gifts To Superiors

Employees should not solicit contributions from other employees for gifts to persons in superior positions, or make a donation as a gift to a superior, or accept a gift from a subordinate employee. This does not preclude the presentation or acceptance of a voluntary gift of nominal value, or of a cash donation in a nominal amount, when given on a special, infrequent occasion, such as *birthday, a holiday on which gifts are traditionally given or exchanged, marriage, birth or adoption of a child, retirement, resignation, illness or death*.

For the purposes of this section, the term "gift to a superior" means an item other than cash, and the terms "nominal value" and "nominal amount" mean, per occasion, a $25 maximum for an employee when making an individual gift or a $10 maximum per employee when collecting for a group gift to a superior.

Solicitors must make clear to all prospective contributors that contributions are voluntary. Supervisors should not solicit a gift, or contributions from an employee under his supervision under any circumstances.

Gifts Between Employees

Gifts from superiors to subordinates, as well as gifts between employees that do not involve a subordinate-superior relationship, are permissible if the gifts:

- Are provided on an occasional basis, such as occasions on which gifts are traditionally given or exchanged, and
- Are of a value appropriate to the occasion and the relationship of the employees, and
- Do not create the appearance of impropriety due to the frequency and/or value of the gift(s).

The OCFO Ethics Officer is available to provide guidance on this subject and should be consulted if an employee has any questions on this subject.

Recommending Professional Assistance

Employees may not recommend or suggest, specifically or by implication, to anyone that he/she obtain the services of any particular accountant, attorney, or firm of accountants or attorneys, or any other person or professional or business organization in connection with any official business which involves or may involve the OCFO.

Cooperation with Official Inquiries

Employees shall respond to questions truthfully and under oath when required, whether orally or in writing, and must provide documents and other materials concerning matters of official interest when directed to do so by competent D.C. Government authority, such as the OCFO Office of Integrity and Oversight and the D.C. Office of the Inspector General, and other such agencies.

Use of Government Property and Official Time

Employees have a duty to protect and conserve Government property and resources and shall not use such property and resources, or allow its use, for other than authorized purposes. Employees shall adhere to District Government policies concerning the use of Government property, which includes, but is not limited to, information technology resources and Government motor vehicles.

OCFO policy on the acceptable and intended use of OCFO computers, the D.C. Government email system, accessing the internet, and other related subjects is available on the CFO Intranet by accessing the Ethics and Integrity link (Documents).

Employees shall use official time in an honest effort to perform official duties.

Soliciting, Selling and Canvassing

Employees shall not, by any means including email, solicit, make collections, canvass for the sale of any article, or distribute literature or advertising in any government-owned or leased property or while on duty without appropriate authority.

Gambling, Betting, and Lotteries

Employees shall not participate, while on government-owned or leased property or while on duty, in any gambling activity, including the operation of a gambling device, in conducting a lottery pool, in a game for money or property, or in selling or purchasing a numbers slip or ticket, except for those lawful activities sponsored by the D.C. Lottery and Charitable Games Board, or necessitated by an employee's agency-approved law enforcement duties.

Political Activities

OCFO employees are reminded of their obligations under federal law concerning political activities. The provisions of Title 5 of the United States Code, Section 7321 et seq., commonly known as the "Hatch Act," contain prohibitions regarding the political activities of federal and District government employees. Although government employees are permitted to take part in partisan political campaigns, employees are cautioned that there are significant restrictions on employees' political activity. Employees are responsible for familiarizing themselves with these provisions. The U.S. Office of Special Counsel (OSC) is the designated agency for investigating alleged violations of the Hatch Act. A list of permitted and prohibited activities concerning the Hatch Act and other useful information is provided on the OSC website: www.osc.gov. OCFO employees may contact the OCFO Ethics Officer for guidance and assistance. Employees also may obtain advice and opinions from OSC about which political activities are permitted or prohibited by contacting OSC directly at (202) 254-3650, or by email.

V. ILLEGAL ACTIVITY

Controlled Substances and Intoxicants/Alcohol

No employee shall sell, use or possess controlled substances or intoxicants in violation of the law, while on government-owned or leased property or official duty, or use a controlled substance or intoxicant, such as alcohol, in a manner that adversely affects the employee's work performance.

Weapons

No employee shall possess firearms, explosives or other dangerous or deadly weapons, while on official duty or on government-owned or leased property.

Reporting Arrests, the Filing of Criminal Charges, and the Disposition of Charges

Employees must notify the OCFO Director of Human Resources within seven business days of being arrested for any offense, and whenever criminal charges have been filed against the employee for any misdemeanor or felony.

Employees are similarly required to report the disposition of any criminal charge regardless of the outcome of the case by the next business day. This reporting requirement does not apply to the disposition of traffic offenses, except in the following circumstances:

- The employee was arrested in connection with the traffic offense, or
- The cited violation was alcohol or drug related, or
- The disposition of the case involved an actual or suspended sentence of incarceration or community service, or
- The disposition results in the suspension or revocation of the driver's license of an employee whose official duties require the possession of a valid driver's license.

VI. RESTRICTIONS IN THE ACQUISITION OF GOODS AND SERVICES

Under no circumstances should an order (written or verbal) be sent to a vendor or contractor without the authorizing signature of both the OCFO Director of Procurement and the OCFO Financial Officer. If a situation arises where an OCFO component agency must obligate the government in the form of a purchase order or contract that is unbudgeted or not identified in its annual budgeted spending plan, the component agency must work directly with the OCFO Financial Operations staff to identify funding and document the variation from the authorized spending and determine any financial or operational impact which may occur. It is imperative that these policies and procedures are followed in order to ensure the financial integrity of the OCFO and the Government of the District of Columbia. Failure to adhere to these policies and procedures may result in disciplinary action and exposure to civil monetary penalties and imprisonment.

Use of Government Credit Cards

All purchases for the OCFO with a District Government authorized credit card must be in accordance with District Government rules and regulations governing the use of these cards. OCFO employees are responsible for knowing the requirements for use of these cards and shall comply with all such requirements, including the types of purchases and the dollar ceilings established. Information concerning these requirements is available from your manager or the OCFO Office of Contracts and Procurement.

Requirement of a Valid Written Contract

Except in cases of authorized purchases under the District's credit card program, all OCFO employees shall obtain goods and services only in accordance with a valid written contract, pursuant to OCFO rules and regulations established by the OCFO Office of Contracts and Procurement. No OCFO employee shall enter into an oral agreement with a vendor to provide goods or services. Information concerning these requirements is available from the OCFO Office of Contracts and Procurement.

Anti-Deficiency Act Requirements

All employees shall comply with the requirements of the "District Anti-Deficiency Act of 2002" and Mayoral guidance on the subject. Specifically, all employees are prohibited from: making or authorizing an expenditure or obligation exceeding an amount available in an appropriation or fund; involving the District in a contract or obligation for the payment of money before an appropriation is made unless authorized by law; approving a disbursement without appropriate authorization; or deferring the recordation of a transaction incurred in the current fiscal year to a future

fiscal year. Information concerning the requirements of the Anti-Deficiency Act is available from the Office of General Counsel.

VII. REPORTING MISCONDUCT AND OTHER VIOLATIONS

The OCFO provides an environment that fosters employee confidence in meeting his/her responsibility to report wrongdoing. OCFO management shall take effective action on matters that are reported, and demonstrate organizational support for employees who in good faith report misconduct and suspicious or inappropriate activity. No manager shall take or threaten to take any action against any employee as a reprisal for making a complaint or disclosing information pursuant to this Code of Conduct.

Employees must report promptly to the Office of Integrity and Oversight (OIO) any information that an employee, former employee, or contractor engaged in

- Violations of this Code of Conduct
- Criminal conduct in a matter under the responsibility of the OCFO
- Fraud, waste, abuse
- Suspicious activity.

Reporting Bribe Attempts and Gratuities

- Employees must promptly report incidents of attempted bribery to OIO, which is responsible for referring the matter to the law enforcement agency with jurisdiction. Employees should contact OIO for assistance when uncertain whether a bribe overture was made.
- Employees must promptly report to OIO the offer or receipt of any gift from a prohibited source, as described in the Gifts section of this Code of Conduct.

Reporting Management Issues and Serious Program Incidents

- Employees must report management issues and program concerns to their supervisor or other appropriate management officials.
- Employees must report to OCFO management or to OIO serious instances of mismanagement or abuse which jeopardize an OCFO program or operation, the public safety, or where District funds are placed at risk.

How to Report Misconduct and Other Violations

Violations can be reported by telephone, in person, mail or electronically, to

Office of Integrity and Oversight

1100 4th Street, S.W.; Suite 750 E
Washington, DC 20024
(202) 442-6433

Reporting can be done electronically through the CFO Intranet, by accessing the Ethics and Integrity link and then accessing How to Report Misconduct, Suspicious Activity, and Other Violations, which has a link to the electronic form.

OCFO Hotline

In order to address any concern an employee may have about reporting anonymously, the OCFO has contracted with an independent, third-party organization that provides a confidential hotline service, which ensures that employees can report anonymously.

Information on this system and how it ensures anonymity is contained on the CFO Intranet, by accessing the Ethics and Integrity link, and then accessing "Reporting Misconduct." This site also has a link to access this hotline online, or it can be accessed directly at www.ocfo.ethicspoint.com.

Reports can also be made by telephone to this toll-free hotline, which is staffed 24 hours a day, at 1-877-252-8805.

Employees may, for whatever reason, report fraud, waste, and abuse directly to the District of Columbia Office of the Inspector General (OIG). OIG is located at 717 14th Street, N.W., 5th Floor, Washington, DC 20005. Reporting can be done electronically at www.oig.dc.gov or by telephone at 1-800-521-1639.

VIII. POINTS OF CONTACT ON CODE OF CONDUCT ISSUES

OCFO Confidential Hotline	1-877-252-8805
OCFO Office of Integrity and Oversight	(202) 442-6433
OCFO Ethics Officer	(202) 442-8073
OCFO Office of General Counsel	(202) 727-9528
OCFO Office of Human Resources	(202) 442-6523
OCFO EEO and Diversity Specialist	(202) 442-4069
DC Office of the Inspector General	(202) 727-2540