

**IOWA MUNICIPAL FINANCE OFFICERS ASSOCIATION  
MUNICIPAL OFFICER CODE OF ETHICS**

*As a Municipal Officer, I believe:*

*That the proper operation of democratic government and fiscal administration requires that public employees be independent and impartial in their judgment and actions; that decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government and employees. Consequently, I believe it is my duty to:*

- 1. Respect the importance of American ideals of government, the rule of law, and ethical conduct in the performance of my municipal duties.*
- 2. Work in full cooperation with other public employees in promoting the public welfare, recognizing that my private interest must be subordinate to the public interest.*
- 3. Be scrupulously honest in handling public funds and in the conservation of public property, never using any funds or property under my care for private benefit of myself or others.*
- 4. Refrain from disclosing confidential information concerning the city government, or granting any special treatment, consideration, or advantage to any citizen beyond that available to every other citizen.*
- 5. Refrain from accepting gifts or favors or promise of future benefits which might compromise my independence of judgment or action as a Finance Officer.*
- 6. Conduct myself in my private affairs in such a manner as not to bring discredit to public service, or the community and City Council which I serve.*
- 7. Endeavor always to establish and maintain the highest standards of fiscal administration.*

**IOWA MUNICIPAL FINANCE OFFICERS ASSOCIATION  
RULES OF PROCEDURE  
FOR ENFORCEMENT OF THE IMFOA CODE OF ETHICS**

**I. General**

- A. These Rules of Procedure shall govern enforcement of the Iowa Municipal Finance Officers Association (IMFOA) Code of Ethics and the expulsion of members and associates as outlined in Article II, Section 6 of the IMFOA Bylaws: *Expulsion of Members and Associates. The Board of Directors shall have authority to expel or take other disciplinary action against any member or associate which, in its judgment, may be appropriate in order to maintain the professional standards of the Association.*
- B. These Rules of Procedure shall apply to all members and associates of IMFOA. All members and associates of IMFOA are bound and agree to abide by the IMFOA Code of Ethics.
- C. The purpose of these Rules is to provide a reasonable process for investigation and determination of violations of the IMFOA Code of Ethics with a fair opportunity for individual response.
- D. It is the intention of the IMFOA membership that these Rules be carried out carefully but expeditiously in order to minimize the time during which a member or associate may be subject to possible disciplinary action while ensuring the fairness of the process. Accordingly, time limits

stated in these Rules shall be binding, subject to extensions which may be granted by the IMFOA President for reasonable cause upon submittal of a timely request.

- E. No person may participate as an investigator or an adjudicator in a complaint brought under these Rules if that person's participation would create, or appear to create, a conflict of interest.
- F. The IMFOA Board (hereinafter "Board") is authorized to secure the services of legal counsel and/or an accountant to assist it in the enforcement of the IMFOA Code of Ethics and to procure liability insurance coverage to protect the IMFOA and IMFOA members participating in the ethics peer review process.
- G. All proceedings provided for in these Rules of Procedure shall be confidential.
- H. "Working Day" shall mean Monday through Friday between 8:00 a.m. and 5:00 p.m. "Calendar Day" shall mean a twenty-four hour period from 12:00 a.m. to the following 11:59 p.m. "Complaint" means a signed written communication from a person or entity (the "complainant") which alleges a violation of the IMFOA Code of Ethics by an IMFOA member or associate. "Respondent" means an IMFOA member or associate against whom a complaint has been lodged.
- I. All written communication from IMFOA to alleged violators of the IMFOA Code of Ethics will be sent by certified mail with a return receipt requested, initiated by the IMFOA President or board designee.

## **II. Jurisdiction**

- A. All individuals who are members or associates of IMFOA are subject to the IMFOA Code of Ethics and are subject to sanctions for any violations thereof which occur during their membership.
- B. IMFOA shall retain jurisdiction over, and reserves the right to conclude, the investigation and adjudication of a complaint, against a respondent who, before the conclusion of the investigation or adjudication, resigns from IMFOA or otherwise allows his or her membership to lapse.

## **III. Sanctions**

- A. Sanctions may be imposed in accordance with these Rules upon IMFOA members or associates who are found to have violated the IMFOA Code of Ethics. In determining the sanction or sanctions to be imposed, the following factors may be considered:
  - 1. the nature of the violation;
  - 2. prior violations by the same individual;
  - 3. the willfulness of the violations;
  - 4. the level of professional or public responsibility of the individual; and
  - 5. other factors which bear upon the seriousness of the violation.
- B. The following sanctions may be imposed singularly or in combination at the conclusion of an investigation and/or adjudication under these Rules:
  - 1. Private Censure. A letter to the respondent and the complainant indicating that the respondent has been found to have violated the IMFOA Code of Ethics, that the IMFOA disapproves of such conduct, and that, if it is repeated in the future, it may be cause for more serious sanctions.

2. Public Censure. Written notification to the respondent, the complainant, the affected local governing bodies and all such bodies with whom the respondent is or has been known to be employed, identifying the Code of Ethics violation(s) that occurred, indicating that IMFOA strongly disapproves of such conduct, and identifying all sanctions imposed.
3. Revoking Certification(s) Gained in the Iowa Municipal Officials Certification Program. Written notification to the respondent, the complainant, the affected local governing bodies and all such bodies with whom the respondent is or has been known to be employed, identifying the IMFOA Certification(s) that have been revoked.
4. Expulsion. Written notification to the respondent, the complainant, the affected local governing bodies and all such bodies with whom the respondent is or has been known to be employed, stating that the respondent's membership privileges in IMFOA have been revoked.
5. Membership Bar. If the respondent is no longer a member of IMFOA, written notification shall be made to the respondent, the complainant, the affected local governing bodies and all such bodies with whom the respondent is or has been known to be employed, that the respondent has been barred from membership in IMFOA.
6. In addition, if IMFOA is contacted by a news media source about an ethics violation or violations that are found to have occurred, IMFOA will provide that news media source with information concerning sanctions which have been imposed as provided in paragraphs 2. through 5. above.

#### **IV. Suspension of Membership Upon Conviction of Crime Constituting Violation of Code of Ethics**

- A. Upon receiving documented evidence that a member or associate has been found guilty of criminal conduct which also violates the Code of Ethics, the President or the Board through Board action shall immediately issue a written notice to that member or associate indicating that his or her membership has been suspended as of the date of the notice. The President shall advise the Board of any action. The President or the Board through Board action may (a) appoint Investigators as provided in Section V and request the Investigator(s) to commence an investigation in accordance with these Rules; or (b) defer consideration until the person has exhausted all appeals in the criminal proceedings or the time for legal appeals has expired. The suspension of membership shall continue until final disposition of the criminal case.

#### **V. Initiation of Proceedings and Investigation**

- A. Proceedings against an IMFOA member or associate for an alleged violation of the Code of Ethics may be initiated by the Board upon its receipt of a signed, written complaint, including a complaint from a person or entity, or a report from the Auditor of State, the Office of Ombudsman or the Iowa Public Information Board, indicating that an IMFOA member has committed or may have committed a violation of the Code of Ethics or a violation of the Iowa Code which also constitutes a violation of the Code of Ethics.
- B. Upon initial acceptance by the board of a complaint indicating a violation may have occurred, the IMFOA President or the Board through Board action shall appoint three or more IMFOA members on an ad-hoc basis to serve as Investigators, at least one of which shall be a Board

Member. Any IMFOA Board Member serving as an investigator will not serve as a voting member for any board action regarding the complaint.

- C. The Investigator(s) shall afford the respondent an opportunity to meet with the investigator(s) in person within the forty-five working days of the initial action and may, at its discretion, afford such an opportunity to the complainant as well. The respondent may appear at such a meeting personally, and may be accompanied by a representative. Alternatively, the respondent may appear through a representative.
- D. The respondent shall be given thirty calendar days within which to respond in writing to the complaint or information, to provide any further information or material he or she considers relevant to the allegations, and to answer any specific questions posed by the President or the Investigators.
- E. The Investigator(s) shall prepare and maintain notes of all meetings and interviews with the respondent, the complainant, and any witnesses, and may request any such person to sign a statement prepared on the basis of those notes. The respondent shall be entitled to review these notes and statements, and any other documentary evidence gathered in the course of the investigation, and be afforded the opportunity to respond in writing thereto.
- F. The Investigator(s) shall take all reasonable steps to ascertain the facts relevant to the case, including, but not limited to, interviews with witnesses, review of the respondent's submission(s), and examination of all published material judged to be relevant and reliable.
- G. Within a reasonable timeframe generally not to exceed sixty working days, the investigation shall be concluded and a written report of the Investigator(s) proposed findings of fact shall be sent to the President and the respondent. Each finding must be supported by reliable and relevant evidence which has been made available to the respondent for review. In its report the Investigator(s) may, at its discretion, recommend that disciplinary action be considered. However, in doing so, the Investigator(s) shall not recommend a specific sanction.

## **VI. Decisions**

- A. The Board shall review the Investigator(s) report and determine if the findings are supported by the evidence.
  - 1. If the Board concludes that the evidence is not sufficient for it to reach a decision, the Board may return the matter to the Investigator(s) with a specific request for further investigation in accordance with these Rules.
  - 2. If the Board determines that the proposed findings are supported by the evidence, it shall determine whether the findings demonstrate that a violation of the Code of Ethics has occurred. If the Board determines that the findings demonstrate that a violation of the Code or Ethics has occurred, it shall preliminarily adopt the findings of the Investigators, and shall determine the appropriate sanction(s) to impose. If the Board does not make such determination, it shall dismiss the complaint and so advise the respondent and the complainant.
  - 3. Upon preliminary adoption of the findings of the Investigators, the Board shall give written notice to the respondent of its intent to adopt the report as final, and to impose the specified sanction(s). The notice shall also advise respondent of his or her right to a

hearing or to further review. The respondent shall have thirty calendar days from receipt of the notice within which to request a hearing or to submit a written response to the Board for further review.

4. In the event the respondent requests a hearing, the Board shall hold said hearing. Hearings shall be conducted in accordance with Part VII of these rules. No sanction(s) shall be imposed before the hearing is concluded.
  5. In the event the respondent makes a written submission, but does not request a hearing, the Board shall review the submission and may either adopt, or revise and adopt as revised, the proposed findings and/or sanction(s), as they deem appropriate. Before making a decision, the Board may also request additional information from the respondent. The Board shall promptly notify the respondent and the complainant of its decision. No sanction(s) shall be imposed before the review is concluded.
  6. Unless the respondent can show during the hearing or in its written submission that the findings of fact are erroneous, or that the proposed sanction(s) should not be imposed in light of certain mitigating factors which the Board had not previously considered, the Board shall adopt the findings of the Investigators as final, and shall impose the sanction(s) which it has determined appropriate under the circumstances.
  7. In the event that the respondent does not request a hearing or further review, the Board shall promptly adopt the findings of the Investigators as final, and shall impose the sanction(s) which it has determined appropriate under the circumstances.
- B. If the Board determines that a private censure is the appropriate sanction, and the respondent has not requested a hearing, the President shall send a letter of private censure to the respondent and a copy to the complainant. The complaint shall then be closed without further notification to any other persons or entities.

## **VII. Hearings**

The following procedures shall govern all hearings conducted pursuant to these Rules.

- A. The hearing shall be conducted by the Board.
- B. The President shall serve as Chairperson for the hearing.
- C. Within thirty calendar days of receiving a request for a hearing, the IMFOA President or board designee shall mail the respondent a notice for a hearing that has been scheduled before the IMFOA Board. The hearing date shall not be earlier than thirty calendar days after the date the notice is postmarked, unless waived by all parties. The notice shall also state that the respondent has a right:
  1. To appear personally at the hearing;
  2. To be accompanied and represented at the hearing by an attorney or other representative;
  3. To review all documentary evidence, if any, against him or her, in advance of the hearing;

4. To cross-examine any witness who testifies against him or her at the hearing; and
  5. To submit documentary evidence, and to present testimony, including the respondent's, in his or her defense at the hearing.
- D. The Board shall not be bound by any formal rules of evidence but may accord appropriate weight to the evidence based on its relevance and reliability.
1. The Investigator(s) report shall be admissible evidence at the hearing.
  2. The Board may not hear evidence of any alleged ethics violation by the respondent that was not related to the initial investigation.
- E. At any hearing conducted under these Rules, the President (or designee) shall first present evidence in support of the Board's decision. Upon conclusion of the presentation, the respondent shall have the opportunity to present evidence in his or her defense.
- F. The Board shall have the right to question or cross-examine any witness testifying at the hearing.
- G. Within forty-five working days of the conclusion of the hearing, the Board shall render a decision in the case.
1. The decision shall be in writing and shall include a statement of the reasons therefore. Only evidence which was put before the Board may be considered as a basis for the decision.
  2. The IMFOA Board's decision may be to:
    - a. Dismiss the case;
    - b. Adopt the findings and sanction(s) originally recommended by the IMFOA Board; or
    - c. Revise, and adopt as revised, the findings and/or sanction(s) originally recommended by the Board. However, the Board may not increase the sanction(s) originally recommended by the Board unless new evidence, not previously available to the Board, is disclosed at the hearing, which indicates that the respondent's violation was more serious. No sanction may be imposed for any violation of which the respondent had no prior notice.
  3. A copy of the decision of the Board shall be sent to the respondent, the complainant, and the Board.
  4. Promptly after receiving a copy of the written decision, the President (and/or Board) shall implement the sanction(s), if any, imposed by the Board.