



Financial Disclosure



**Standards of Conduct Office
Office of General Counsel
Department of Defense**

Spring 2019



Before we start . . .



let's check out the references



FINANCIAL DISCLOSURE: Purpose

Primary Purpose:

Serve as a tool for employees, supervisors and ethics officials to identify & prevent potential conflicts of interest.

Benefits:

- Maintain public confidence in DoD
- Provide evidence if violations occur





Ethics Counselor's Role

- EC responsibility is to review financial disclosure reports for compliance with all applicable ethics laws and regulations and identify potential conflict of interest or impartiality concerns.
- EC responsibilities do not include:
 - Determining the underlying legality of a particular company's business practices.
 - Assessing the effect of a particular holding on other Federal requirements, such as security clearances.



FINANCIAL DISCLOSURE: Process

Administer Program:

- **Meet program deadlines**
- **Identify filers**
- **Notify and educate filers and supervisors**
- **Record keeping**



Disclosure Review:

- **Technical review**
- **Conflict of interest analysis**
- **Remedies, as warranted**
- **Certification/Signature**



PUBLIC FINANCIAL DISCLOSURE



**OGE 278
&
OGE 278-T**



PUBLIC FINANCIAL DISCLOSURE

(OGE Form 278, dated Jan 2019)

OGE Form 278e (Updated Jan. 2019) (Expires 12/31/21)

U.S. Office of Government Ethics; 5 C.F.R. part 2634 | Form Approved: OMB No. (3209-0001)

Report Type:	
Year (Annual Report only):	
Date of Appointment/Termination:	

UNITED STATES OFFICE OF
GOVERNMENT ETHICS
★
Preventing Conflicts of Interest
in the Executive Branch

Executive Branch Personnel Public Financial Disclosure Report (OGE Form 278e)

Filer's Information				
Last Name	First Name	MI	Position	Agency
Other Federal Government Positions Held During the Preceding 12 Months:				
Name of Congressional Committee Considering Nomination (Nominees only):				
Filer's Certification - I certify that the statements I have made in this report are true, complete and correct to the best of my knowledge:				
Signature:			Date:	
Agency Ethics Official's Opinion – On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations (subject to any comments below)				
Signature:			Date:	
Other Review Conducted By:				
Signature:			Date:	
U.S. Office of Government Ethics Certification (if required):				
Signature:			Date:	
Comments of Reviewing Officials:				



PUBLIC FINANCIAL DISCLOSURE



Integrity Filing

- OGE indicates expectation that DoD will roll in for CY 2020 Filing season (next year).
- SOCO working with Integrity PM/tech to determine whether required system change requests (SCRs) can and will be fielded by then.
- Be Prepared! – If we roll in for CY 2020, your reports must be certified by mid-August in order for the data to migrate from FDM to Integrity and enable your filers to pre-populate next year. Limit extensions!



PUBLIC FINANCIAL DISCLOSURE



OGE Updates Public Financial Disclosure Regulations eff. January 2019 (LA 18-10)

- Adds Periodic Transaction Reporting per the STOCK Act (Pub. L. No. 112-105, 126 Stat. 291 (2012).
- Adds requirement for PAS officials to report mortgages on personal residences (GO/FO not mentioned).
- Adds combat zone extension.
- Clarifies that "income" means income received not accrued.
- Categorically excludes from public filing employees paid at GS-13 level or below if no policy-making role
- Adds submission of Termination reports 15 Days prior to separation with obligation to update
- Revises valuation process for gifts of event tickets –now face value of the ticket (no food/bev deduction)
- Revises definition of "Widely Diversified" making Part 2634 EIF and Part 2640 Exemption definitions match.



OGE Form 278: Filer Assistance

- Public Financial Disclosure Guide – Online Interactive or .pdf
<https://www.oge.gov/Web/278eGuide.nsf>
- Employment Assets & Income and Retirement Accounts
(Parts 2 & 5)
 - “Employment Related” = all “active” non-investment assets or income acquired or maintained through a current or former employer or through activities other than passive investing. Income includes salary, bonuses, fees, prizes, winnings, and honoraria.
 - “Retirement Accounts” - Includes all retirement accounts, whether or not acquired through an employer, such as pensions, 401K, 403B, IRAs, etc.

Tip: Try to personally meet each new entrant OGE 278 filer.



OGE Form 278: Who Files?

- Generals & Admirals (O-7 and above)
- Senior Executive Service (SES, career and non-career) & Senior Level (SLs)
- Non-GS employees (including IPAs, and SGEs) earning 120% + of GS 15, step 1 (\$126,148.00, as of January 2019)
- PAS (Presidential Appointees with Senate Confirmation)
- Political Appointees (Schedule C) (regardless of income, unless OGE excepted)
- Civilians detailed to positions covered by 2, 3, & 5 above
- Reserve and National Guard officers (O-7 and above) if they served on active duty 61 + days/CY

Exception: If expected to work less than 61 days/CY



PGE Certification

- OGE 278 filers must certify that:
 - They are aware of disqualification and employment restrictions; and
 - They have not violated them
 - Also provides required cooling off period notice.
 - FDM & Integrity provide as part of e-signing/submission.





OGE Form 278: New Entrant

Program Requirements:

- Ethics counselors must identify and notify filers, and collect reports
- Get monthly HR reports of:
 - New SES promotions, O-7 promotions (not frocking), and new employees at appropriate pay level
 - Transferring and terminating employees





OGE Form 278

New Entrant Filing Deadline, Timelines & Info

Due Dates:

- New Entrants: Within 30 days of assuming duties*
- SGEs: Within 15 days of 61st day of duty
- Nominees: Between nomination and 5 days after transfer of nomination to Senate



** Not applicable to employee leaving a covered position within last 30 days*



OGE Form 278: New Entrant

Part No.	Reporting Period	Report Data For:
1. Filer's Positions Held Outside United States Government	Preceding Two Calendar Years to Filing Date	You
2. Filer's Employment Assets & Income and Retirement Accounts	Preceding Calendar Year to Filing Date*	You
3. Filer's Employment Agreements and Arrangements	As of Filing Date	You
4. Filer's Sources of Compensation Exceeding \$5,000 in a Year	Preceding Two Calendar Years to Filing Date	You
5. Spouse's Employment Assets & Income and Retirement Accounts	Preceding Calendar Year to Filing Date*	Your Spouse
6. Other Assets and Income	Preceding Calendar Year to Filing Date*	You, Your Spouse, and Dependent Children
7. Transactions	N/A – Leave this Part blank	N/A – Leave this Part blank
8. Liabilities	Preceding Calendar Year to Filing Date*	You, Your Spouse, and Dependent Children
9. Gifts and Travel Reimbursements	N/A – Leave this Part blank	N/A – Leave this Part blank



OGE Form 278:

Annual Filing Deadline, Timelines & Info

Deadlines:

- Due Date: No earlier than January 1 and no later than May 15.
- Not Required for anyone appointed after November 1 of the previous CY

Detailees & General/Flag Officers:

- Initial Review for substantive conflict analysis is best done where filer is currently working, but ownership of original reports and responsibility for certification of reports is home organization.
- E.g., for GO/FO serving as agency heads for Defense agencies, the Defense agencies may complete initial review and substantive conflict review, but final certification and retention of report should be their Service. (Note – current practice varies but this is the ultimate goal.)



OGE Form 278: Annual

Part	Reporting Period	Report Data For
1. Filer's Positions Held Outside United States Government	Preceding Calendar Year to Filing Date	You
2. Filer's Employment Assets & Income and Retirement Accounts	Preceding Calendar Year	You
3. Filer's Employment Agreements and Arrangements	Preceding Calendar Year to Filing Date	You
4. Filer's Sources of Compensation Exceeding \$5,000 in a Year	N/A – Leave this Part blank	N/A – Leave this Part blank
5. Spouse's Employment Assets & Income and Retirement Accounts	Preceding Calendar Year	Your Spouse
6. Other Assets and Income	Preceding Calendar Year	You, Your Spouse, and Dependent Children
7. Transactions	Preceding Calendar Year*	You, Your Spouse, and Dependent Children
8. Liabilities	Preceding Calendar Year	You, Your Spouse, and Dependent Children
9. Gifts and Travel Reimbursements	Preceding Calendar Year*	You, Your Spouse, and Dependent Children



OGE Form 278:

Termination Filing Deadline, Timelines & Info

Deadlines:

- May be submitted up to 15 Days prior to departure. (PA-16-06)
- Due Date: NLT 30 days after termination — after expiration of all permissive and terminal leave.
- Combined annual/termination report permissible if employee leaves between May 15 and Aug 13.
- Not required for employees assuming another OGE Form 278 filing position within 30 days.



OGE Form 278: Termination

Part	Reporting Period	Report Data For:
1. Filer's Positions Held Outside United States Government	End of Period Covered by Last Report to Term Date	You
2. Filer's Employment Assets & Income and Retirement Accounts	End of Period Covered by Last Report to Term Date	You
3. Filer's Employment Agreements and Arrangements	End of Period Covered by Last Report to Term Date	You
4. Filer's Sources of Compensation Exceeding \$5,000 in a Year	N/A – Leave this Part blank	N/A – Leave this Part blank
5. Spouse's Employment Assets & Income and Retirement Accounts	End of Period Covered by Last Report to Term Date	Your Spouse
6. Other Assets and Income	End of Period Covered by Last Report to Term Date	You, Your Spouse, and Dependent Children
7. Transactions	End of Period Covered by Last Report to Term Date*	You, Your Spouse, and Dependent Children
8. Liabilities	End of Period Covered by Last Report to Term Date	You, Your Spouse, and Dependent Children
9. Gifts and Travel Reimbursements	End of Period Covered by Last Report to Term Date*	You, Your Spouse, and Dependent Children



OGE Form 278: Extensions

- Agency Extension: 90 days total.
 - Initial - up to 45 days; granted by DAEO (or designee), for “good cause shown.”
 - Additional Agency Ext – like above, up to 45 days; granted by DAEO (or designee), but must be in writing, for “good cause shown.”
- Combat Zone: Automatic extension for 180 days after return from deployment in war zone, or release from hospital.

**DEADLINE
*EXTENDED***



OGE Form 278: Review

Review: OGE requires that all reports be certified within 60 days.

- Process:
 - Prompt supervisory review
 - Conduct conflict of interest review
 - Obtain any required clarifications/information (if additional information/action is required, initial review & signature meets 60 days.)
 - Implement remedial action, if any (Caution, DQ, etc.)
 - Certify/sign report





STOCK Act: Public Posting of Reports

- All OGE certified OGE 278 reports (e.g., PAS & DAEO) filed after January 1, 2012, will be accessible (electronic request for the reports) on a public website. Access to the reports requires compliance with OGE's systems of record (use of OGE Form 201 as modified).
- Remember drafts and reports still within the first 30 days after agency receipt are not releasable.



OGE Form 278: Enforcement

- Grace Period is not an automatic extension.
- Personal \$200 fee for late filing
- Notice and Waiver
- Agency debt collection
- Worse...referral to DOJ (required) & \$50,000 + fine.





OGE 278-T: Periodic Transaction Report

- Who: All OGE 278 filers
- When:
 - Covered as soon as assume filing position.
 - Must file earlier of (1) 45 days after the transaction; or (2) 30 days after notification of the transaction.
- What: All individual transactions of securities for filer, spouse, and dependent child that meet reporting threshold (valued >\$1,000).



OGE 278-T: Periodic Transaction Report

- Exclude (278-T Only):
 1. Individual transactions of securities for filer, spouse, and dependent child below reporting threshold (valued <\$1,000).
 2. Cash accounts
 3. Real estate
 4. Excepted investment funds & underlying holdings thereof
 5. Qualified blind or diversified trust, or an excepted trust
 6. Treasury bills, notes, and bonds;
 7. Life insurance or annuities;
 8. Assets in a Federal retirement program (e.g., TSP).

NOTE: *Must still report transactions for Items 1, 4, & 6 on next Annual OGE 278 report if they meet the reporting threshold*

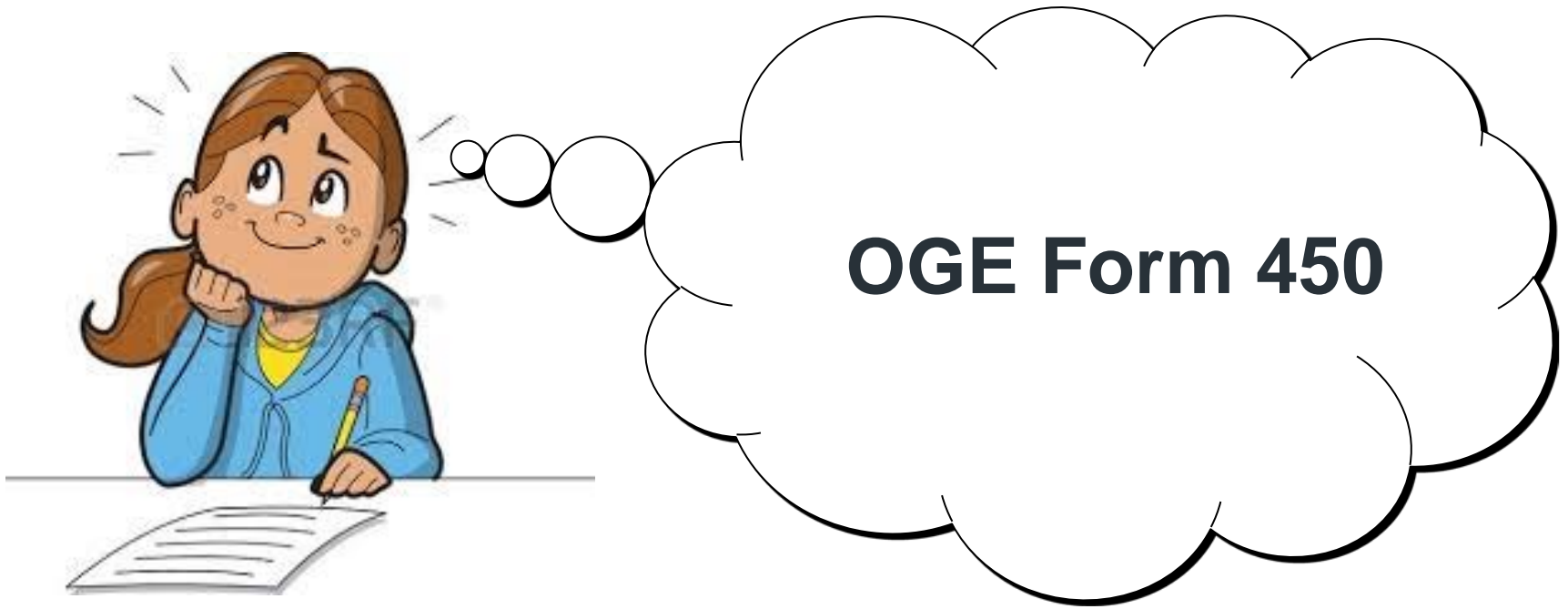


OGE 278-T: Periodic Transaction Report

- Extensions:
 - Permissible. Same as OGE Form 278.
 - Unique to Ts - can grant before or after deadline (see OGE LA 12-04).
- Penalty & Waiver: Same as OGE Form 278.
- Publically Posted:
 - Same as OGE Form 278.
 - Confidential until releasable, 30-days after agency receipt.



CONFIDENTIAL FINANCIAL DISCLOSURE





CONFIDENTIAL FINANCIAL DISCLOSURE

(OGE Form 450, dated Jan 2019)

OGE Form 450, 5 CFR Part 2634, Subpart I
U.S. Office of Government Ethics (Jan. 2019)
Expires 11/30/21

Form Approved
OMB No. 3209-0006

Date Received by Agency

Page Number

CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

Executive Branch

Employee's Name (<i>Print last, first, middle initial</i>)		E-mail Address	
Position/Title		Grade	
Agency		Branch/Unit and Address	
Work Phone	Reporting Status New Entrant <input type="checkbox"/> Annual <input type="checkbox"/>		If New Entrant, Date of Appointment to Position (<i>mm/dd/yy</i>)
Check box if Special Government Employee (SGE) <input type="checkbox"/>	An SGE is an executive branch officer or employee who is retained, designated, appointed, or employed to perform temporary duties either on a full-time or intermittent basis, with or without compensation, for a period not to exceed 130 days during any consecutive 365-day period.		
If an SGE, Mailing Address (<i>Number, Street, City, State, ZIP Code</i>)			

Step 1: Read the instructions for Parts I through V on the following pages.

Step 2: For each statement below, check Yes or No to describe your situation.

I. I have reportable assets or sources of income for myself, my spouse, or my dependent children.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
II. I have reportable liabilities (debts) for myself, my spouse, or my dependent children.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
III. I have reportable outside positions for myself.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
IV. I have reportable agreements or arrangements for myself.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
NOTE: Statement V is for <u>annual</u> filers only. It does not apply to new entrants and SGEs. V. I have reportable gifts or travel reimbursements for myself, my spouse, or my dependent children.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Step 3: If you selected Yes for any statement, you must describe the reportable interests that you have in the corresponding Part (I, II, III, IV, or V) of the form.

Step 4: Sign and date the form.

Step 5: Submit the completed form to your ethics office.

I certify that the statements I have made on this form and all attached statements are true, complete, and correct to the best of my knowledge.

Signature of Employee	Date (<i>mm/dd/yy</i>)
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FOR REVIEWERS' USE ONLY:



CONFIDENTIAL FINANCIAL DISCLOSURE

PART	REPORTING PERIOD		INDIVIDUALS COVERED
	New Entrant	Annual	
PART I Assets and Income	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer, Spouse, and Dependent Children
PART II Liabilities	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer, Spouse, and Dependent Children
PART III Outside Positions	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer Only
PART IV Agreements or Arrangements	12 Months Preceding the Date of Filing	Preceding Calendar Year	Filer Only
PART V Gifts and Travel Reimbursements	Not Applicable	Preceding Calendar Year	Filer, Spouse, and Dependent



CONFIDENTIAL FINANCIAL DISCLOSURE



OGE Updates Public Financial Disclosure Regulations eff. January 2019 (LA 18-10)

- Revised threshold for reportable income from “over \$200” to “over \$1000”
- Removed requirement to report an agreement to participate in a defined contribution plan to which former employer no longer contributes
- Removed requirement to report diversified fund held in an employee benefit plan
- New Entrants – no longer need to report holdings below \$1000 value even if generated over \$1000 in income



OGE Form 450: Your Job

Manage the program

- Limit the number of filers!
- Review Reports
- Counsel and Remedy Conflicts





OGE Form 450: Program Notes



- Maintain filer list (by name/position)
- Conduct annual review of “covered positions”
- Utilize Action Officers (AO) / FDM POCs for processing
- Use new entrant, annual and late notices –Draft templates



OGE Form 450: Who Files?

RULE: Those not required to file OGE 278 but in a “covered position” (or detailees)


a) Military: COs, XOs, Heads/Deputy Heads of:

- NAVY: shore installations with more than 500 employees
- Army, Air Force, Marines: all bases, installations, and air wing activities





OGE Form 450: Who Files?



b) Special Government Employees: Consultants, or those on temporary duty for 130 days or less in any 365 day period, including reservists and Nat'l Guard.*

** Army, Navy, and OSD have made separate determinations to exclude reservists from filing unless a supervisor determines that their duties trigger the filing requirement under 5 C.F.R. 2634.904(a)*



OGE Form 450: Who Files?

c) Military & Civilian Employees: GS-15 or below and military personnel below O-7, when the following circumstances apply:

1. The Agency concludes they “participate personally & substantially” through decision or exercise of significant judgment, and without substantial supervision, in taking official action for:

- Contracting or procurement;
- Administering grants, subsidies or licenses;
- Regulating or auditing any non-Federal entity; or
- Other activities in which the final decision may have a direct and substantial economic impact on the interest of any non-Federal entity.

2. Supervisor determines position requires filing to avoid real or apparent conflicts of interest.





OGE From 450: Who Files?



d. Other Civilian Employees:

- Intergovernmental Personnel Act (IPA) appointees.
- Those not required to file OGE 278 but detailed to “covered positions” for more than 60 days.
- CORs – as determined by CO IAW DoDI 5000.72.



OGE 450: Who Files?

Exclusions:



- Agency heads may exclude positions with:
 - Remote possibility of conflict of interest; or
 - Low level of responsibility



OGE 450: Who Files?

Excluded Positions:

- OSD and the Military Services specifically exclude non-procurement personnel Govt purchase card holders who make annual purchases totaling less than the simplified acquisition threshold and whose duties would not otherwise require them to file.
- Army, Navy, and OSD have excluded Reservists unless the supervisor determines otherwise.
- No right to appeal agency filing determination beyond agency head or designee





OGE 450: New Entrant Reports

Who files?

- New employees
- Non-filer personnel whose duties change in a way that now requires filing
- Non-filer personnel promoted into filing position
- SGE (always New Entrants)

Transfers within 30 days – just get a copy of their prior 450





OGE 450: New Entrant Reports

Filing Deadline, Timelines & Info

Deadlines:

- Must be filed within 30 days of assuming a designated filing position or for non-designated positions, notification that new duties now requiring filing
- DoD SGEs, and activated Reservists & National Guard must have reports filed prior to assuming duties
- Extensions (up to 90 Days - admin or Combat Zone)
- Timelines & Information:
- Reporting Period: 12-month period prior to signature
- Review & certification must be conducted within 60 days from agency receipt (initial review & signature suffices if more information/action required)
- Reports must be retained for 6 years



OGE 450: Annual Reports

Filing Deadline, Timelines & Info

Deadlines:

- February 15 (or next business day)
- No automatic extensions
- Document all extensions
 - Admin Ext: Ethics Counselor (or designee) may grant extensions (90 days)
 - Combat zone ext: deployed or away from permanent duty station (90 days)
- Timelines & Information:
- Must have been employed in covered position 60+ days during prior calendar year
- Reporting Period: previous calendar year
- If exception to FDM, use correct OGE Form 450 (January 2019)
- Retain reports 6 years
- No more OGE 450-A (Obsolete)



OGE 450: Final Conflict Review

- Conduct after initial, technical deficiency review
- Conduct substantive conflict review
 - See OGE memorandum 00x8 on diversified and sector mutual funds
 - Be persistent and use tickler system
- Send letters/e-mails warning of potential conflicts
- Annotate report with all revisions, clarifications, remedial action taken- use comments & attachments in FDM.
- Remedy conflicts
- Certify report





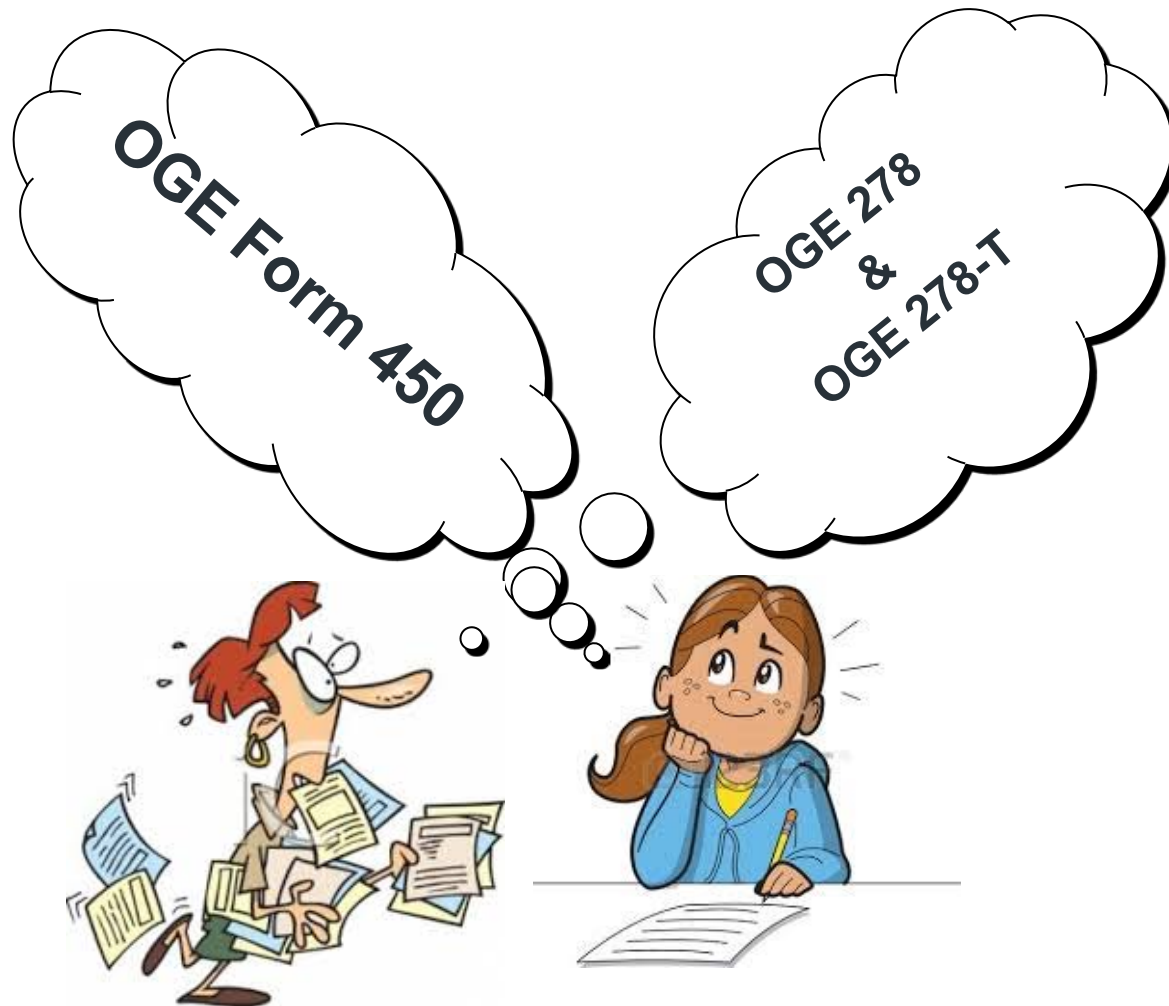
OGE 450: Enforcement

- No \$200 Filing Fee
- Ultimate Threat: Reassignment / Removal
- If report is late, request administrative action
- Get command support / escalate up the chain
- OGE annual reporting requirements





FINANCIAL DISCLOSURE: Commonalities





FINANCIAL DISCLOSURE: Common Rules

Rules that apply to ALL financial disclosures:

- New Entrant reports due 30 days after filer assumes position
- Extension for filing reports must be for “good cause” and cannot exceed 90-days. Extensions beyond 45-days must be granted in writing.
- Due dates that fall on a non-business day roll to the next business day.
- Retain reports for 6 years from date of receipt (absent investigative hold).
- Privacy Act Notice: Filers should always be alerted to the fact that over-reporting is ill-advised and for 278 Filers, reports may not be redacted before release.



FINANCIAL DISCLOSURE: Reviews

Review Requirements for ALL Reports:

- Reports ***must be certified within 60-days*** of agency receipt unless the reports require additional information or remedial action. (PA-11-04)
 - For agencies with intermediate certification and multiple review levels, OGE will determine that an agency is in compliance if (1) someone designated as a reviewing official has reviewed the report and (2) that reviewing official certifies that the report is in compliance with applicable laws and regulations.
- Report should stand alone – make substantive revisions/clarifications via comments “of record” or have filer amend.
- Attach caution notices and/or DQs if no centralized filing system
- Educate filers:
 - Over-reporting is ill-advised and public reports may not be redacted before release.
 - Proper reporting helps them going forward (pre-populating future reports, transaction reporting).



FINANCIAL DISCLOSURE: Electronic Filing

- Electronic filing (FDM or Integrity) is mandatory for ALL disclosure reports (278 & 450)
 - DAEO or designee may except where not feasible (e.g., filers with no CAC or no DoD computer access)
 - OGE 278 – DSD Memorandum “Mandatory Electronic Filing of Public Financial Disclosure Reports”, November 25, 2015
 - OGE 450 - DSD Memorandum “Mandatory Electronic Filing of Confidential Financial Disclosure Reports”, July 19, 2016





FINANCIAL DISCLOSURE: Electronic Filing

Programs:

- Financial Disclosure Management (FDM) system –
 - Army is Executive Agent – legacy system
 - OGE 278 & OGE 450s
 - OGE 278 data entry still follows old form but generates new form
 - Automated routing to supervisor
 - Automated PGE & early OGE 278 Term Report Certs (public)
- Integrity
 - OGE system hosted on OMB Max website
 - Reports can migrate from FDM
 - All OGE certified OGE 278 reports (e.g., PAS & DAEO) must be filed through Integrity beginning 2016.
 - Other DoD 278 filers – no firm date. Not anticipated to file through Integrity sooner than 2019.



FINANCIAL DISCLOSURE: Electronic Filing

Benefits of Electronic Filing:

- Ethics Officials –
 - Properly entered data feeds annual OGE questionnaire.
 - Data Tracking - Easily track filing and review status
 - Automated routing to supervisor and PGE certification (public filers)
 - Commenting & Attachment functions – provides continuity & avoids duplication
- Filers – Pre-population makes subsequent filing a breeze.





FINANCIAL DISCLOSURE: Integrity.gov

Features:

- No CAC or DoD computer access required to use
 - Filers can make spouses, accountants, or others “Designees” to assist them
- Reviewers can make changes to reports without:
 - Having to be made a Designee or “Filer Assistant”
 - Requiring the filer to amend the report in the system
- Report data can be custom sorted in live screens
- Entries can be moved between parts (vice deleted and re-entered)
- OGE 278T – filer self-assigns and can pre-populate annual with these.



FINANCIAL DISCLOSURE: Electronic Filing

Tips:

- Maintain Notice Templates for use in FDM and/or Integrity (New entrant, annual, termination, supervisory, delinquencies, etc.)
- Ensure accurate data entry
 - Filer type
 - Appointment dates
 - Proper use of “override due date” vice “record an extension”
 - Proper use of “Delete report” vice “Admin close” – removal of assignment
- Use commenting & attachment functions!
- Use Management Reports!



-
- A word cloud featuring various terms related to data science and machine learning. The most prominent words are 'data', 'mining', 'patterns', 'classification', 'knowledge', 'important', 'discovery', 'samples', 'desired', 'process', 'application', 'output', 'representative', 'potential', 'necessarily', 'set', 'information', 'sophisticated', 'trained', 'results', 'association', 'tracking', 'indicative', 'applied', 'many', 'marketing', 'offer', 'domain', 'pattern', 'sometimes', 'together', 'rejection', 'ready', 'manipulation', 'relationships', 'general', 'stochastic', 'model', 'learning', 'algorithm', 'feature', 'engine', 'model', 'learning', 'algorithm', 'feature', 'engine', 'model', 'learning', 'algorithm', 'feature', 'engine'. The words are arranged in a dense, overlapping manner, with some words appearing in larger fonts than others.



FINANCIAL DISCLOSURE: Program

Management Reports – Disclosure Report Detail

Year	Filer	Filer E-mail	Submission Date	Reporting Status	Review Status	Supervisor	Signed By Supervisor
2017	STACK, ALISA M	alisa.m.stack.civ@mail.mil	03/16/2017	Incumbent	Under Review	WHELAN, THERESA	04/05/17
2017	TEEPL, BRIAN S	brian.s.teeple2.civ@mail.mil	04/05/2017	Incumbent	Under Review	FINAN, SANDRA	04/05/17
2017	THOMAS-RIZZO, RENE K	rene.k.thomas-rizzo.civ@mail.mil	04/13/2017	Incumbent	Under Review	MACSTRASIC, JAMES	04/13/17
2017	WARNER, WENDELL C	wendell.c.warner.civ@mail.mil	04/10/2017	Incumbent	Under Review	MATTHEWS, THOMAS	
2017	BORMAN, LEEANN M	leeann.m.borman.civ@mail.mil	03/08/2017	New Entrant	Under Review	HEDGER, STEPHEN	
2017	BUCHHOLZ, KEITH E	keith.e.buchholz.civ@mail.mil	02/02/2017	New Entrant	Under Review	RODRIGUEZ, ROBERTO	02/03/17
2017	CROCKETT, THOMAS A	thomas.a.crockett3.civ@mail.mil	01/17/2017	Termination	Under Review	DUMA, DAVID	
2017	FEEHAN, DANIEL P	daniel.p.feehan.civ@mail.mil	01/19/2017	Termination	Under Review	KURTA, ANTHONY	
2017	GANS, JOHN A	john.a.gans.civ@mail.mil	01/19/2017	Termination	Under Review	HEDGER, STEPHEN	



FINANCIAL DISCLOSURE: Program

- Create and post sample report with correct entries
- Offer training on filling out reports
- Include Supervisory review in AET
- Use software tools (e.g., FDM, Integrity)
- Be available for questions
- Provide/upload copy of previous report
- Recommend written procedures
- Train legal support staff
- Timely review and forwarding to final reviewer



Public v. Confidential





OGE Form 450 v 278

OGE Form	450	278
Who Files	<ul style="list-style-type: none">• <u>Military</u> - COs, XOs, Heads & Deputy Heads...• <u>Civilian/Military</u> - GS 15/O-6 and below with certain duties• Special Gov't Employees• Most IPAs/HQEs• Certain Reservists & National Guard	<ul style="list-style-type: none">• Political Appointees• DAEO• SES• General Officers (O-7 & above, including reservists w/ 61+ days service)• SES/SL (and detailees)• Certain IPA/HQE• Senior Mentors



OGE Form 450 v 278

OGE Form	450	278
Reports	<ul style="list-style-type: none">• New Entrant (NE)• Annual (A)	<ul style="list-style-type: none">• New Entrant• Annual (A)• Termination (Term)• Annual/Term (A/Term)
Deadlines	<ul style="list-style-type: none">• <u>NE</u>: w/in 30 days• <u>A</u>: no earlier than 1 Jan, no later than 15 Feb.• <u>Combat Ext</u>: only 90-days	<ul style="list-style-type: none">• <u>NE</u>: w/in 30 days• <u>A</u>: no earlier than 1 Jan, no later than 15 May.• <u>Term</u>: w/in 30 days of sep.• <u>A/Term</u>: w/in 30 days of sep but nlt 15 Aug• <u>Combat Ext</u>: 180 days



OGE Form 450 v 278

OGE Form	450	278
Reportable Info	<ul style="list-style-type: none">• No non-sector mutual funds• No values• No asset income amount	<ul style="list-style-type: none">• All investment assets, including diversified mutual funds• Value ranges• Income amount & type
NE Reportable Periods	<ul style="list-style-type: none">• <u>NE</u>: 12 months preceding assuming duties of covered position	<ul style="list-style-type: none">• <u>NE</u>: Varies by Part - last 1-2 calendar years through date of filing



OGE Form 450 v 278

OGE Form	450	278
Penalty	<ul style="list-style-type: none">• Administrative action for failure to file	<ul style="list-style-type: none">• Criminal, civil and administrative penalties for: failure to file, false information, etc.



QUESTIONS?

If you have questions regarding the material in this presentation, please contact the DoD Standards of Conduct Office:

- Comm: (703) 695-3422
- E-mail: osd.soco@mail.mil
(Subject: Financial Disclosure Inquiry)

