

Inspector General

Section Report

2024

FISMA Annual IG

Office of Government Ethics

Function 0: Overall

0.1 Please provide an overall IG self-assessment rating (Effective/Not Effective)

Effective

0.2 Please provide an overall assessment of the agency's information security program. The narrative should include a description of the assessment scope, a summary on why the information security program was deemed effective/ineffective and any recommendations on next steps. Please note that OMB will include this information in the publicly available Annual FISMA Report to Congress to provide additional context for the Inspector General's effectiveness rating of the agency's information security program. OMB may modify the response to conform with the grammatical and narrative structure of the Annual Report.

Upon completion of the audit, it is apparent that OGE has gone through extensive efforts in securing its GSS environment and has complied with most security control requirements tested during the security assessment of the OGE information security program and information systems. The OGE information security program was found to be implemented effectively due to the following factors validated by operational evidence: • Agency-wide policies and procedures have been developed documented and disseminated according to security control criteria requirements. • Information Security Continuous monitoring processes are well established by assigning ISCM activities to OGE stakeholders with defined frequencies and security requirements. • Vulnerability scanning of agency information systems and assets has been established and is performed according to FISMA security requirements and frequencies. • OGE has established an effective configuration management program for its information systems by employing the use of automated mechanisms that provide on-demand and real-time baseline and security configuration requirements. • Automated and manual mechanisms are employed to support FISMA requirements for Risk Management, Access Control, ISCM, and Configuration Management programs. • OGE ensures that Security training is monitored and provided to OGE stakeholders at least annually and given to OGE personnel according to job functions and levels of access. • OGE has established and maintained an effective Incident Response program that includes validated processes for responding, containing, and reporting security incidents to oversight agencies such as US-CERT and CISA. Notwithstanding, certain discrepancies and process improvements are required to be corrected and implemented by the OGE Information Security Team as described in section 6. Findings and Recommendations of this audit report.

Function 1A: Identify - Risk Management

- 1 **FY24 Core.** To what extent does the organization maintain a comprehensive and accurate inventory of its information systems (including cloud systems, public facing websites, and third-party systems), and system interconnections?

Managed and Measurable (Level 4)
- 2 **FY24 Core.** To what extent does the organization use standard data elements/taxonomy to develop and maintain an up-to-date inventory of hardware assets (including GFE and Bring Your Own Device (BYOD) mobile devices) connected to the organization's network with the detailed information necessary for tracking and reporting?

Managed and Measurable (Level 4)
- 3 **FY24 Core.** To what extent does the organization use standard data elements/taxonomy to develop and maintain an up-to-date inventory of the software and associated licenses used within the organization with the detailed information necessary for tracking and reporting?

Managed and Measurable (Level 4)
- 4 **FY24 Supplemental.** To what extent has the organization categorized and communicated the importance/priority of information systems in enabling its missions and business functions, including for high value assets?

Managed and Measurable (Level 4)
- 5 **FY24 Core.** To what extent does the organization ensure that information system security risks are adequately managed at the organizational, mission/business process, and information system levels?

Managed and Measurable (Level 4)

- 6 **FY24 Supplemental.** To what extent does the organization use an information security architecture to provide a disciplined and structured methodology for managing risk, including risk from the organization's supply chain?
Managed and Measurable (Level 4)
- 7 **FY23 Supplemental.** To what extent have the roles and responsibilities of internal and external stakeholders involved in cybersecurity risk management processes been defined, communicated, implemented, and appropriately resourced across the organization?
Managed and Measurable (Level 4)
- 8 **FY23 Supplemental.** To what extent has the organization ensured that plans of action and milestones (POA&Ms) are used for effectively mitigating security weaknesses?
Managed and Measurable (Level 4)
- 9 **FY23 Supplemental.** To what extent does the organization ensure that information about cybersecurity risks is communicated in a timely and effective manner to appropriate internal and external stakeholders?
Optimized (Level 5)
- 10 **FY24 Core.** To what extent does the organization use technology/automation to provide a centralized, enterprise wide (portfolio) view of cybersecurity risk management activities across the organization, including risk control and remediation activities, dependencies, risk scores/levels, and management dashboards?
Managed and Measurable (Level 4)
- 11.1 Please provide the assessed maturity level for the agency's Identify - Risk Management program.
Managed and Measurable (Level 4)

- 11.2** Provide any additional information on the effectiveness (positive or negative) of the organizations risk management program that was not noted in the questions above. Taking into consideration the overall maturity level generated from the questions above and based on all testing performed, is the risk management program effective?

Effective

Function 1B: Identify - Supply Chain Risk Management

- 12** **FY23 Supplemental.** To what extent does the organization use an organization wide SCRM strategy to manage the supply chain risks associated with the development, acquisition, maintenance, and disposal of systems, system components, and system services?
- Managed and Measurable (Level 4)**
- 13** **FY23 Supplemental.** To what extent does the organization use SCRM policies and procedures to manage SCRM activities at all organizational tiers?
- Managed and Measurable (Level 4)**
- 14** **FY24 Core.** To what extent does the organization ensure that products, system components, systems, and services of external providers are consistent with the organization's cybersecurity and supply chain requirements?
- Managed and Measurable (Level 4)**
- 15** **FY24 Supplemental.** To what extent does the organization ensure that counterfeit components are detected and prevented from entering the organization's systems?
- Managed and Measurable (Level 4)**
- 16.1** Please provide the assessed maturity level for the agency's Identify - Supply Chain Risk Management program.
- Managed and Measurable (Level 4)**
- 16.2** Please provide the assessed maturity level for the agency's Identify Function.
- Managed and Measurable (Level 4)**

- 16.3** Provide any additional information on the effectiveness (positive or negative) of the organizations supply chain risk management program that was not noted in the questions above. Taking into consideration the overall maturity level generated from the questions above and based on all testing performed, is the supply chain risk management program effective?

Effective.

Function 2A: Protect - Configuration Management

- 17 **FY24 Supplemental.** To what extent have the roles and responsibilities of configuration management stakeholders been defined, communicated, and implemented across the agency, and appropriately resourced?
Optimized (Level 5)
- 18 **FY24 Supplemental.** To what extent does the organization use an enterprise wide configuration management plan that includes, at a minimum, the following components: roles and responsibilities, including establishment of a Change Control Board (CCB) or related body; configuration management processes, including processes for: identifying and managing configuration items during the appropriate phase within an organization's SDLC; configuration monitoring; and applying configuration management requirements to contractor operated systems?
Managed and Measurable (Level 4)
- 19 **FY23 Supplemental.** To what extent does the organization use baseline configurations for its information systems and maintain inventories of related components at a level of granularity necessary for tracking and reporting?
Consistently Implemented (Level 3)
- 20 **FY24 Core.** To what extent does the organization use configuration settings/common secure configurations for its information systems?
Managed and Measurable (Level 4)
- 21 **FY24 Core.** To what extent does the organization use flaw remediation processes, including asset discovery, vulnerability scanning, analysis, and patch management, to manage software vulnerabilities on all network addressable IP- assets?
Managed and Measurable (Level 4)

- 22** **FY23 Supplemental.** To what extent has the organization adopted the Trusted Internet Connection (TIC) 3.0 program to assist in protecting its network?

Managed and Measurable (Level 4)

- 23** **FY24 Supplemental.** To what extent has the organization defined and implemented configuration change control activities including: determination of the types of changes that are configuration controlled; review and approval/disapproval of proposed changes with explicit consideration of security impacts and security classification of the system; documentation of configuration change decisions; implementation of approved configuration changes; retaining records of implemented changes; auditing and review of configuration changes; and coordination and oversight of changes by the CCB, as appropriate?

Managed and Measurable (Level 4)

- 24** **FY23 Supplemental.** To what extent does the organization use a vulnerability disclosure policy (VDP) as part of its vulnerability management program for internet- accessible federal systems?

Managed and Measurable (Level 4)

- 25.1** Please provide the assessed maturity level for the agency's Protect - Configuration Management program.

Managed and Measurable (Level 4)

- 25.2** Provide any additional information on the effectiveness (positive or negative) of the organizations configuration management program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the configuration management program effective?

Effective

Function 2B: Protect - Identity and Access Management

- 26 **FY23 Supplemental.** To what extent have the roles and responsibilities of identity, credential, and access management (ICAM) stakeholders been defined, communicated, and implemented across the agency, and appropriately resourced?
Managed and Measurable (Level 4)
- 27 **FY23 Supplemental.** To what extent does the organization use a comprehensive ICAM policy, strategy, process, and technology solution roadmap to guide its ICAM processes and activities?
Managed and Measurable (Level 4)
- 28 **FY24 Supplemental.** To what extent has the organization developed and implemented processes for assigning position risk designations and performing appropriate personnel screening prior to granting access to its systems?
Managed and Measurable (Level 4)
- 29 **FY23 Supplemental.** To what extent does the organization ensure that access agreements, including nondisclosure agreements, acceptable use agreements, and rules of behavior, as appropriate, for individuals (both privileged and non-privileged users) that access its systems are completed and maintained?
Managed and Measurable (Level 4)
- 30 **FY24 Core.** To what extent has the organization implemented phishing-resistant multifactor authentication mechanisms (e.g., PIV, FIDO2 or web authentication) for non-privileged users to access the organization's facilities [organization-defined entry/exit points], networks, and systems, including for remote access?
Managed and Measurable (Level 4)

- 31** **FY24 Core.** To what extent has the organization implemented phishing-resistant multifactor authentication mechanisms (e.g., PIV, FIDO2 or web authentication) for privileged users to access the organization's facilities [organization-defined entry/exit points], networks, and systems, including for remote access?

Managed and Measurable (Level 4)

- 32** **FY24 Core.** To what extent does the organization ensure that privileged accounts are provisioned, managed, and reviewed in accordance with the principles of least privilege and separation of duties? Specifically, this includes processes for periodic review and adjustment of privileged user accounts and permissions, inventorying and validating the scope and number of privileged accounts, and ensuring that privileged user account activities are logged and periodically reviewed?

Managed and Measurable (Level 4)

- 33** **FY23 Supplemental.** To what extent does the organization ensure that appropriate configuration/connection requirements are maintained for remote access connections? This includes the use of appropriate cryptographic modules, system time-outs, and the monitoring and control of remote access sessions?

Managed and Measurable (Level 4)

- 34.1** Please provide the assessed maturity level for the agency's Protect - Identity and Access Management program.

Managed and Measurable (Level 4)

- 34.2** Provide any additional information on the effectiveness (positive or negative) of the organizations identity and access management program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the identity and access management program effective?

Effective.

Function 2C: Protect - Data Protection and Privacy

- 35 FY23 Supplemental.** To what extent has the organization developed a privacy program for the protection of personally identifiable information (PII) that is collected, used, maintained, shared, and disposed of by information systems?

Optimized (Level 5)

- 36 FY24 Core.** To what extent has the organization implemented the following security controls to protect its PII and other agency sensitive data, as appropriate, throughout the data lifecycle?

- Encryption of data at rest
- Encryption of data in transit
- Limitation of transfer to removable media
- Sanitization of digital media prior to disposal or reuse

Managed and Measurable (Level 4)

- 37 FY24 Core.** To what extent has the organization implemented security controls (e.g., EDR) to prevent data exfiltration and enhance network defenses?

Managed and Measurable (Level 4)

- 38 FY24 Supplemental.** To what extent has the organization developed and implemented a Data Breach Response Plan, as appropriate, to respond to privacy events?

Managed and Measurable (Level 4)

- 39 FY24 Supplemental.** To what extent does the organization ensure that privacy awareness training is provided to all individuals, including role-based privacy training?(Note: Privacy awareness training topics should include, as appropriate: responsibilities under the Privacy Act of 1974 and E-Government Act of 2002, consequences for failing to carry out responsibilities, identifying privacy risks, mitigating privacy risks, and reporting privacy incidents, data collections and user requirements)

Managed and Measurable (Level 4)

- 40.1** Please provide the assessed maturity level for the agency's Protect - Data Protection and Privacy program.

Managed and Measurable (Level 4)

- 40.2** Provide any additional information on the effectiveness (positive or negative) of the organizations data protection and privacy program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the data protection and privacy program effective?

Effective.

Function 2D: Protect - Security Training

- 41 FY23 Supplemental.** To what extent have the roles and responsibilities of security awareness and training program stakeholders been defined, communicated, and implemented across the agency, and appropriately resourced? Note: This includes the roles and responsibilities for the effective establishment and maintenance of an organization wide security awareness and training program as well as the awareness and training related roles and responsibilities of system users and those with significant security responsibilities.

Managed and Measurable (Level 4)

- 42 FY24 Core.** To what extent does the organization use an assessment of the skills, knowledge, and abilities of its workforce to provide tailored awareness and specialized security training within the functional areas of: identify, protect, detect, respond, and recover?

Managed and Measurable (Level 4)

- 43 FY23 Supplemental.** To what extent does the organization use a security awareness and training strategy/plan that leverages its skills assessment and is adapted to its mission and risk environment? Note: The strategy/plan should include the following components:

- The structure of the awareness and training program
- Priorities
- Funding
- The goals of the program
- Target audiences
- Types of courses/ material for each audience
- Use of technologies (such as email advisories, intranet updates/wiki pages/social media, web- based training, phishing simulation tools)
- Frequency of training
- Deployment methods

Managed and Measurable (Level 4)

- 44** **FY24 Supplemental.** To what extent does the organization ensure that security awareness training is provided to all system users and is tailored based on its mission, risk environment, and types of information systems? (Note: awareness training topics should include, as appropriate: consideration of organizational policies, roles and responsibilities, secure e-mail, browsing, and remote access practices, mobile device security, secure use of social media, phishing, malware, physical security, and security incident reporting?)

Managed and Measurable (Level 4)

- 45** **FY24 Supplemental.** To what extent does the organization ensure that specialized security training is provided to individuals with significant security responsibilities (as defined in the organization's security policies and procedures and in accordance with 5 Code of Federal Regulation 930.301)?

Managed and Measurable (Level 4)

- 46.1** Please provide the assessed maturity level for the agency's Protect - Security Training program.

Managed and Measurable (Level 4)

- 46.2** Please provide the assessed maturity level for the agency's Protect Function.

Managed and Measurable (Level 4)

- 46.3** Provide any additional information on the effectiveness (positive or negative) of the organizations security training program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the security training program effective?

Effective.

Function 3: Detect - ISCM

- 47 **FY24 Core.** To what extent does the organization use information security continuous monitoring (ISCM) policies and an ISCM strategy that addresses ISCM requirements and activities at each organizational tier?
Managed and Measurable (Level 4)
- 48 **FY23 Supplemental.** To what extent have ISCM stakeholders and their roles, responsibilities, levels of authority, and dependencies been defined, communicated, and implemented across the organization?
Consistently Implemented (Level 3)
- 49 **FY24 Core.** How mature are the organization's processes for performing ongoing information system assessments, granting system authorizations, including developing and maintaining system security plans, and monitoring system security controls?
Managed and Measurable (Level 4)
- 50 **FY24 Supplemental.** How mature is the organization's process for collecting and analyzing ISCM performance measures and reporting findings?
Managed and Measurable (Level 4)
- 51.1 Please provide the assessed maturity level for the agency's Detect - ISCM function.
Managed and Measurable (Level 4)
- 51.2 Provide any additional information on the effectiveness (positive or negative) of the organizations ISCM program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the ISCM program effective?
Effective.

Function 4: Respond - Incident Response

- 52 **FY24 Supplemental.** To what extent does the organization use an incident response plan to provide a formal, focused, and coordinated approach to responding to incidents?

Managed and Measurable (Level 4)

- 53 **FY24 Supplemental.** To what extent have incident response team structures/models, stakeholders, and their roles, responsibilities, levels of authority, and dependencies been defined, communicated, and implemented across the organization?

Managed and Measurable (Level 4)

- 54 **FY24 Core.** How mature are the organization's processes for incident detection and analysis?

Consistently Implemented (Level 3)

Comments: OGE has developed and deployed an Incident Response Plan, procedures, Incident Response form and incident response tool to manage, analyze and process incidents until they are closed. The new hybrid cloud security architecture and deployed tools (e.g., CrowdStrike, MS Defender, Qualys and CISA CDM) up to date situational awareness within the system. The logging capabilities within the system are extensive; however, assessor was unable to confirm Logging maturity EL2 (intermediate) IAW M-21-31 at time of assessment. (From OGE: Our CSP was late providing evidence. However, the CSP reports that EL2 has been achieved.)

- 55 **FY24 Core.** How mature are the organization's processes for incident handling?

Managed and Measurable (Level 4)

- 56 **FY24 Supplemental.** To what extent does the organization ensure that incident response information is shared with individuals with significant security responsibilities and reported to external stakeholders in a timely manner?

Managed and Measurable (Level 4)

- 57 FY23 Supplemental.** To what extent does the organization collaborate with stakeholders to ensure on-site, technical assistance/surge capabilities can be leveraged for quickly responding to incidents, including through contracts/agreements, as appropriate, for incident response support?

Consistently Implemented (Level 3)

- 58 FY23 Supplemental.** To what extent does the organization use the following technology to support its incident response program?

- Web application protections, such as web application firewalls
- Event and incident management, such as intrusion detection and prevention tools, and incident tracking and reporting tools
- Aggregation and analysis, such as security information and event management (SIEM) products
- Malware detection, such as antivirus and antispam software technologies
- Information management, such as data loss prevention
- File integrity and endpoint and server security tools

Optimized (Level 5)

- 59.1** Please provide the assessed maturity level for the agency's Respond - Incident Response function.

Managed and Measurable (Level 4)

- 59.2** Provide any additional information on the effectiveness (positive or negative) of the organizations incident response program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the incident response program effective?

Effective.

Function 5: Recover - Contingency Planning

- 60 FY23 Supplemental.** To what extent have roles and responsibilities of stakeholders involved in information systems contingency planning been defined, communicated, and implemented across the organization, including appropriate delegations of authority?

Managed and Measurable (Level 4)

- 61 FY24 Core.** To what extent does the organization ensure that the results of business impact analyses (BIA) are used to guide contingency planning efforts?

Consistently Implemented (Level 3)

Comments: The BIA is outdated and does not reflect the current hybrid cloud environment or operational environment. The COOP, and DRP are outdated and do not reflect the cloud deployment or operational environment. The system-level components, missions, and recovery critically/priorities and strategic plan to recover the system need to be updated to reflect the new operational cloud-based environment.

- 62 FY24 Supplemental.** To what extent does the organization ensure that information system contingency plans are developed, maintained, and integrated with other continuity plans?

Consistently Implemented (Level 3)

Comments: OGE has developed and documented a contingency plan that established procedures to recover the OGE network (OGEN) thru a 3 phase process (Activation & Notification Phase, Recovery Phase, Reconstitution Phase). The ISCP is designed to recover the OGEN within 48 hours, longer disruption are addressed in the OGEN Business Continuity Plan. The ISCP is partially integrated with the Business Continuity Plan (PCP, Continuity of Operations Plan (COOP) and Information Technology Disaster Recovery Plan (ITDRP) and Azure continuity plans. The plans are outdated and do not reflect the current hybrid cloud environment in operation.

- 63** **FY24 Core.** To what extent does the organization perform tests/exercises of its information system contingency planning processes?

Consistently Implemented (Level 3)

Comments: OGE contingency plan training has been defined and incorporated into the annual Federal Emergency Management Agency Engle Horizon exercises. Yearly tabletop exercises are performed to valid contingency planning; However, for FY 2023 training and testing exercises were not conducted due to ongoing cloud migration project.

- 64** **FY24 Supplemental.** To what extent does the organization perform information system backup and storage, including use of alternate storage and processing sites, as appropriate?

Consistently Implemented (Level 3)

Comments: OGE contingency plan training has been defined and incorporated into the annual Federal Emergency Management Agency Engle Horizon exercises. Yearly tabletop exercises are performed to valid contingency planning; However, for FY 2023 training and testing exercises were not conducted due to ongoing cloud migration project.

- 65** **FY23 Supplemental.** To what level does the organization ensure that information on the planning and performance of recovery activities is communicated to internal stakeholders and executive management teams and used to make risk-based decisions?

Consistently Implemented (Level 3)

66.1 Please provide the assessed maturity level for the agency's Recover - Contingency Planning function.

Consistently Implemented (Level 3)

Comments: The organizational system is now hosted in the Azure cloud environment. The Azure site recovery service enabled enables replication and failover of virtual machines and applications to a secondary Azure region, ensuring business continuity in case of primary site failure. The individual VDI VMs leverage FSLogix and are alternately protected through One Drive for Business. The backups and storage are maintained by CSP and across multiple data centers. Validation data testing and functional testing is still being developed and documented in the information system contingency plan. The ISCP is partially integrated with the Business Continuity Plan, Continuity of Operations Plan (COOP) and Information Technology Disaster Recovery Plan (ITDRP) and Azure continuity plans. The plans are outdated and out of sync with each other. They do not reflect the current hybrid cloud environment in operation.

66.2 Provide any additional information on the effectiveness (positive or negative) of the organizations contingency planning program that was not noted in the questions above. Taking into consideration the maturity level generated from the questions above and based on all testing performed, is the contingency program effective?

Not met.

Comments: Not met.

APPENDIX A: Maturity Model Scoring

A.1 Please provide the assessed maturity level for the agency's Overall status.

Function	Core	FY23 Supplemental	FY24 Supplemental	FY24 Assessed Maturity	FY24 Effectiveness	Explanation
Identify	4.00	4.20	4.00	Managed and Measurable (Level 4)		
Protect	4.00	4.00	4.13	Managed and Measurable (Level 4)		
Detect	4.00	3.00	4.00	Managed and Measurable (Level 4)		
Respond	3.50	4.00	4.00	Managed and Measurable (Level 4)		
Recover	3.00	3.50	3.00	Consistently Implemented (Level 3)		
Overall Maturity	3.70	3.74	3.83			

Function 1A: Identify - Risk Management

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	5	2
Optimized (Level 5)	0	0
Calculated Rating:	4.00	4.00

Function 1B: Identify - Supply Chain Risk Management

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	1	1
Optimized (Level 5)	0	0
Calculated Rating:	4.00	4.00

Function 2A: Protect - Configuration Management

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	2	2
Optimized (Level 5)	0	1
Calculated Rating:	4.00	4.33

Function 2B: Protect - Identity and Access Management

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	3	1
Optimized (Level 5)	0	0
Calculated Rating:	4.00	4.00

Function 2C: Protect - Data Protection and Privacy

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	2	2
Optimized (Level 5)	0	0
Calculated Rating:	4.00	4.00

Function 2D: Protect - Security Training

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	1	2
Optimized (Level 5)	0	0
Calculated Rating:	4.00	4.00

Function 3: Detect - ISCM

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	0	0
Managed and Measurable (Level 4)	2	1
Optimized (Level 5)	0	0
Calculated Rating:	4.00	4.00

Function 4: Respond - Incident Response

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	1	0
Managed and Measurable (Level 4)	1	3
Optimized (Level 5)	0	0
Calculated Rating:	3.50	4.00

Function 5: Recover - Contingency Planning

Maturity Level	Core	Supplemental
Ad Hoc (Level 1)	0	0
Defined (Level 2)	0	0
Consistently Implemented (Level 3)	2	2
Managed and Measurable (Level 4)	0	0
Optimized (Level 5)	0	0
Calculated Rating:	3.00	3.00

SAR FN ONESTREAM SUBLEDGER RECONCILIATION - OBLIGATIONS

Prompts: Fund like: OGE%

Time run: 7/3/2024 8:02:35 AM

Data Update:
Sensitive But
Unclassified

✓ Please state whether the small balances should be de-obligated

SOURCE	CCID	FUND	BFY	USSGL FOR JE	BOC	VENDOR TYPE CODE	AID	MAIN	LINE OFF	AMOUNT OUTSTANDING	AMOUNT PREPAID	DOCUMENT NUMBER	SUPPLIER NAME	SUPPLIER NUMBER	
Subledger	OGE1100DA2424XX-2024-48010001-251007-XXXXXXXXXXXX	OGE1100DA2424XX	2024	48%	251007	F	005	0107	S050000010001.0050107.....	300.00		02406434005032184	GOVERNMENT ACCOUNTABILITY OFFICE IGT	050000010001	No, training was completed in late August - pending IPAC from GAO for payment.
Subledger	OGE1100DA2424XX-2024-48010001-253001-XXXXXXXXXXXX	OGE1100DA2424XX	2024	48%	253001	F	088	4578	S139433390.0884578.....	35.06	0.00	20342224M000007	NATIONAL ARCHIVES & RECORDS ADM	139433390	No, this is an IAA with NARA for records storage, IPAC payment made in August leaving 11.74 remaining for September payment.
Subledger	OGE1100DA2424XX-2024-48010001-253001-XXXXXXXXXXXX	OGE1100DA2424XX	2024	48%	253001	F	075	4552	S750300300012.0754552.....	141.49	0.00	02311434075016721	HEALTH AND HUMAN SERVICES IGT	750300300012	No, this is an IAA with HHS FOH for healthcare services, payments are continuing to be made through the end of FY24. I expect some over-obligation but will not know for sure until final invoices are submitted in October.
Subledger	OGE1100DA2424XX-2024-48010001-253001-XXXXXXXXXXXX	OGE1100DA2424XX	2024	48%	253001	F	020	4560	S205508614501.0204560.....	275.33	0.00	02309434020013584	TREASURY FRANCHISE FUND US-4 IGT	205508614501	No, this is an IAA with TFF4/SSP/TEI for executive training. Final IPAC for September is pending and all funds will be used.

						7600A & B
AGENCY	SERVICE DESCRIPTION	OBLIGATION Doc / OGE Ref #	COST	GT&C NUMBER	ORDER NUMBER	OGE SIGNED
BFS-ARC	Financial Management	20342224M00001	766,811.00	A2306-434-020-045637.0	O2310-434-020-014999	NA
GSA-PBS	Rent	20342224M00002	703,814.96	NA	NA	
DISC-OCIO -2	JIRA/Confluence-Integrity	20342224M00003	27,199.00	NA	NA	
DHS-FPS	Building security	20342224M00004	43,581.64	NA	NA	NA
OWCP	Worker's Comp Claim	20342224M00005	36,496.10	NA	NA	NA
DISC-OCIO -1	Hosting-Integrity	20342224M00006	215,630.00	NA	NA	P
NARA	Records storage	20342224M00007	140.00	NA	NA	10/18/2023
USDA-NFC	Payroll	20342224M00008	9,622.70	NA	NA	10/16/203
TFF4/SSP/TEI	Executive Training	20342224M00009	1,100.85	A2208-434-020-028631.0	O2309-434-020-013584.0	NA
GPO	Fed Reg Publishing	20342224M00010	38,700.00	NA	NA	9/21/2023
HHS-FOH	Healthcare services	20342224M00011	21,000.00	A2311-434-075-054345.0	O2311-434-075-016721.0	NA
GSA HSPD-12	PIV Cards	20342224M00012	6,000.00	A2308-434-047-050459.0	O2310-434-047-015029.0	NA
DOI-IBC	Personnel Security services	20342224M00013	74,205.10	IAA-24-HRD-PSC-QTHOGE-01	IAA24HRDPSCQTHOGE01	9/19/2023
DOT-FAA	Security Assmt-Integrity	20342224M00014	55,495.00	A2402-434-069-058558.0	O2403-434-069-027273	NA
DOT-FAA	Security Assmt-OGEN	20342224M00015	69,411.00	A2404-434-069-061464.0	O2405-434-069-031559	NA
DOI-OCIO	Security Assmt-FISMA IG	20342224M00016	11,329.05	NA	NA	2/12/2024
DCSA-BI	PSS Background Investigations	20342224M00017	9,000.00	A2112-434-097-017771	7600B (IAA)	11/6/2023
NLSC	Translation Services	20342224M00018	45,054.36	A2112-434-097-017771	7600B (IAA)	6/6/2024
OPM	USAJOBS User Portal Fee	20342224M00019	5,000.00	A2312-434-024-056335.0	O2312-434-024-020398.0	NA
GPO	CFR Publishing	20342224M00020	22,000.00	NA	NA	9/21/2023
USPS (EEO)	EEO Services	20342224M00021	5,000.00	NA	NA	9/18/2023
DCSA-TW	PSS-Trusted Workforce	20342224M00022	1,000.00	A2112-434-097-017771	7600B (IAA)	11/3/2023
GAO	Training	20342224M00023	300.00	A2406-434-005-063074.0	PNDG	NA
			2,167,890.76			

SAR PO OBLIGATIONS

Prompts: Fund like OGE1100DA2424XX; Status = (All Column Values); Project number like: %; Task Number like %

Time run: 6/26/2024 8:34:55 AM

SUPPLIER NAME	DOCUMENT NUMBER	LINE #	SHIP #	DIST #	AMOUNT	BETC	CLOSED CODE
TCG INC	20342222F00006	5	50001	101	2,561,875.20	DISGF	OPEN
FEDSCALE INC.	20342223F00005	2	20001	101	508,205.69	DISGF	OPEN
DISTRICT OF COLUMBIA GOVERNMENT OF-5	20342224F00024	1	1	1	63,210.84	DISGF	OPEN
BROWN & CO CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS PLLC	20342224F00001	1	10001	101	36,372.22	DISGF	OPEN

Financial Statement Audit
September 30, 2024

PBC #72 - Schedule of New or Modified Lease Agreements
6/30/2024 and 9/30/2024

[illegible]

Instructions for Completing Template

Lessor Name: Lessor/service provider

Vendor Type: Federal or non-federal provider

Lease ID No: Agency's indentification number

Service/Asset Leased: Asset being leased (i.e., space, vehicle, equipment, etc.)

Lease Classification: Intragovernmental/short-term/right-to-use

Service Level Agreement: Is this a service level agreement (Y/N)?

Initial Lease Term: The initial noncancelable period

Option Period Under Review: Option period in effect during period under audit

Lease Cost: Cost directly attributable to lease

CUI

ATTENTION

Use this space to indicate categories, limited dissemination controls, special instructions, points of contact, etc., if needed.

ATTENTION

All individuals handling this information are required to protect it from unauthorized disclosure.

Handling, storage, reproduction, and disposition of the attached document(s) must be in accordance with 32 CFR Part 2002 and applicable agency policy.

Access to and dissemination of Controlled Unclassified Information shall be allowed as necessary and permissible to any individual(s), organization(s), or grouping(s) of users, provided such access or dissemination is consistent with or in furtherance of a Lawful Government Purpose and in a manner consistent with applicable law, regulations, and Government-wide policies.

Standard Form 961 (11-18)
Prescribed by GSA/ISAO 132 CFE 2002

CUI

ISSR RECERT- Users - All Role Types

ROLE TYPE	OBI	RECERT SITECODE	OGE		
CUSTOMER	DESCRIPTION	FULL NAME	USER NAME	ROLE NAME	REMOVALS / CHANGES REQUESTED
OGE	OGE	(b)(6) OGE staff	(b)(6) OGE staff	ARC-OBI P05-OGE	

SPR PRISM USER REVIEW

ACTIVE		LOGIN RIGHTS		RECERT SITECODE												
FULL NAME	USER DESCRIPTION	ABILITY TO RELEASE ROLE	BUYER ASSIGN ROLE	BUYER ROLE	CONTRACT OFFICER ROLE	REQUISITIONER ROLE	ACCOUNTING ROLE	RECEIVING ROLE	SECURITY TYPE	SECURITY GROUP	APPROVAL TYPE	APPROVAL THRESHOLD	SELF APPROVAL	MAIN SITE	REMOVALS / CHANGES REQUESTED	
(b)(6) OGE staff	OGE	N	N	N	N	Y	Y	N	APPROVALS		Requisition Approval	UNLIMITED	Y	OGE		
(b)(6) OGE staff	OGE	N	N	N	N	Y	Y	N	SECURITY GROUPS	REQUISITIONER/REVIEWER			N	OGE		

(b)(6) OGE's
Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2023.10.02
09:39:51 -04'00'

WebTA User Count

75

New/Departed Employees AS OF: [3/1/2024 - 6/30/2024](#)

Division / Employee	Position Title	Grade	REMARKS
COMPLIANCE DIVISION			
(b)(6) OGE supervisor	(b)(6)	(b)(6)	Retirement date: (b)(6) 2024
GENERAL COUNSEL DIVISION			
(b)(6) OGE staff	(b)(6)	(b)(6)	Start date: (b)(6) 2024

SAR PO OBLIGATIONS

Prompts: Fund like OGE1100DA2424XX; Status = (All Column Values); Project number like: %; Task Number like %
Time run: 6/26/2024 8:34:55 AM

Data Update: Realtime Source: PO
Sensitive But Unclassified

AFF FUND		All Values																			
SUPPLIER NAME	DOCUMENT NUMBER	RELEASE #	LINE #	SHIP #	DIST #	QUANTITY ORDERED	QUANTITY RECEIVED	UNIT PRICE	AMOUNT	AMOUNT BILLED	OPEN OBLIGATION AMT	AMOUNT ACCRUED	AMOUNT AVAILABLE	AMOUNT PREPAID	END DATE ACTIVE	TP BETC	TP TAS	BETC	CLOSED CODE	CANCEL FLAG	
(b)(6) OGE staff	(b)(6)		1	1	1	1,452.67	0.00	1.00	1,452.67	1,439.02	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
BAHFED CORP	20342224F00002		1	10001	101	16,383.00	0.00	1.00	16,383.00	16,383.00	0.00	0.00	0.00	0.00	09-Jun-2025			DISGF	CLOSED FOR INVOICE		
BROWN & CO CERTIFIED PUBLIC ACCO	20342224F00001		1	10001	101	36,372.22	0.00	1.00	36,372.22		36,372.22	0.00	36,372.22		11-Feb-2025			DISGF	OPEN		
CITIBANK USA NA	OGETDY2400GRXOCBC		1	1	1	297.80	0.00	1.00	297.80	297.80	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
CITIBANK USA NA	OGETDY2400GRXOCBC		2	1	1	12.47	0.00	1.00	12.47	12.47	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
CITIBANK USA NA	OGETDY2400GRXOCBH		1	1	1	193.00	0.00	1.00	193.00		0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
CQ-ROLL CALL INC	20342224F00003		1	10001	101	15,950.00	0.00	1.00	15,950.00	15,950.00	0.00	0.00	0.00	0.00	03-Jun-2025			DISGF	CLOSED FOR INVOICE		
DEPARTMENT OF LABOR OWCP	20342224M00005		1	1	1	36,496.10	0.00	1.00	36,496.10	36,496.10	0.00	0.00	0.00	0.00		COLL	016X1521000	DISGF	CLOSED F	N	
DEPT OF DEFENSE-DCSA-DAI - IGT	20342224M00017		1	1	1	9,000.00	0.00	1.00	9,000.00	20.00	8,980.00	0.00	8,980.00	0.00		COLL	097X4932000	DISGF	OPEN	N	
DEPT OF DEFENSE-DCSA-DAI - IGT	20342224M00022		1	1	1	1,000.00	0.00	1.00	1,000.00	75.00	925.00	0.00	925.00	0.00		COLL	097X4932000	DISGF	OPEN	N	
DFNS HMN RSRCS ACTVTY DEPARTME	20342224M00018		1	1	1	45,054.36	0.00	1.00	45,054.36		45,054.36	0.00	45,054.36			COLL	097202420240100000	DISGF	OPEN	N	
DHS/ICE/FED PROTECTIVE SERVICE	20342224M00004		1	1	1	43,581.64	0.00	1.00	43,581.64	32,606.24	10,975.40	0.00	10,975.40	0.00		COLL	070X0542000	DISGF	OPEN	N	
DICKINSON ELIZABETH A	OGETDY2400GRXOTRV		1	1	1	193.00	0.00	1.00	193.00	436.68	0.00	0.00	0.00	0.00	01-Jun-2024			DISGF	FINALLY CLOSED		
DISTRICT OF COLUMBIA GOVERNMENT	20342224F00024		1	1	1	63,210.84	0.00	1.00	63,210.84	18,678.85	44,531.99	0.00	44,531.99	0.00	18-Dec-2024			DISGF	OPEN	N	
FEDERAL AVIATION ADMINISTRATION	O2403434069027273		1	1	1	47,585.00	0.00	1.00	47,585.00	47,585.00	0.00	0.00	0.00	47,585.00		COLL	069X4562000	DISGF	OPEN		
FEDERAL AVIATION ADMINISTRATION	O2403434069027273		1	2	1	7,910.00	0.00	1.00	7,910.00	7,910.00	0.00	0.00	0.00	7,910.00		COLL	069X4562000	DISGF	OPEN		
FEDERAL AVIATION ADMINISTRATION	O2405434069031559		1	1	1	69,411.00	0.00	1.00	69,411.00		69,411.00	0.00	69,411.00			COLL	069X4562000	DISGF	OPEN		
FEDSCALE INC.	20342223F00005		2	20001	101	508,205.69	0.00	1.00	508,205.69	508,205.69	0.00	508,205.69	0.00	508,205.69	23-Jan-2025			DISGF	OPEN		
(b)(6) OGE staff	(b)(6)		1	1	1	1,723.40	0.00	1.00	1,723.40	1,612.98	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
GOVERNMENT ACCOUNTABILITY OFFI	O2406434005032184		1	1	1	300.00	0.00	1.00	300.00		300.00	0.00	300.00			COLL	005202420240107000	DISGF	OPEN		
GOVERNMENT PRINTING OFFICE-1	20342224M00010		1	1	1	25,000.00	0.00	1.00	25,000.00	6,248.04	18,751.96	0.00	18,751.96	0.00		COLL	004X4505001	DISGF	OPEN	N	
GSA FAS AAS FEDSIM NATIONAL IT PR	O2310-434-047-015029		1	1	1	6,000.00	0.00	1.00	6,000.00	3,077.65	2,922.35	0.00	2,922.35	0.00		COLL	047X4534001	DISGF	OPEN	N	
GSA NATL CAP REG PUB BLDG SVC-RE	20342224M00002		1	1	1	703,814.96	0.00	1.00	703,814.96	575,028.66	128,786.30	0.00	128,786.30	0.00		COLL	047X4542001	DISGF	OPEN	N	
HEALTH AND HUMAN SERVICES IGT	O2311434075016721		1	1	1	14,792.05	0.00	1.00	14,792.05	9,861.37	4,930.68	0.00	4,930.68	0.00		COLL	075X4552001	DISGF	OPEN		
HEALTH AND HUMAN SERVICES IGT	O2311434075016721		2	1	1	424.45	0.00	1.00	424.45	282.96	141.49	0.00	141.49	0.00		COLL	075X4552001	DISGF	OPEN		
HEALTH AND HUMAN SERVICES IGT	O2311434075016721		3	1	1	5,783.50	0.00	1.00	5,783.50		5,783.50	0.00	5,783.50			COLL	075X4552001	DISGF	OPEN		
HEALTH EQUITY INC.	20342224F00025		1	1	1	702.02	0.00	1.00	702.02		0.00	0.00	0.00		27-Sep-2024			DISGF	FINALLY C	N	
HEALTH EQUITY INC.	20342224F00025A		1	1	1	702.02	0.00	1.00	702.02	175.68	526.34	0.00	526.34	0.00	27-Sep-2024			DISGF	OPEN	N	
INTERIOR BUSINESS CENTER - HUMAN	20342224M00013		1	1	1	74,205.10	0.00	1.00	74,205.10	74,205.10	0.00	0.00	0.00	0.00		COLL	014X4523000	DISGF	CLOSED F	N	
JTF BUSINESS SYSTEMS CORPORATIO	20342220F00002		5	50001	101	3,600.00	0.00	1.00	3,600.00	900.00	2,700.00	0.00	2,700.00	0.00	28-May-2025			DISGF	OPEN		
(b)(6) OGE staff	(b)(6)		1	1	1	1,126.27	0.00	1.00	1,126.27		0.00	0.00	0.00	0.00				DISGF	CLOSED	Y	
NATIONAL ARCHIVES & RECORDS ADM	20342224M00007		1	1	1	140.00	0.00	1.00	140.00	93.28	46.72	0.00	46.72	0.00		COLL	088X4578000	DISGF	OPEN	N	
PERSONNEL MANAGEMINT U S OFFICE	O2312434024020398		1	1	1	5,000.00	0.00	1.00	5,000.00	3,749.98	1,250.02	0.00	1,250.02	0.00		COLL	024X4571024	DISGF	OPEN		
(b)(6) OGE staff	(b)(6)		1	1	1	1,013.97	0.00	1.00	1,013.97	929.97	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
SECRETARY OFFICE OF THE-1	20342224M00016		1	1	1	11,329.05	0.00	1.00	11,329.05	11,329.05	0.00	0.00	0.00	0.00		COLL	014X4523000	DISGF	CLOSED F	N	
T-MOBILE USA INC.	20342222F00004		3	30001	101	6,028.52	0.00	1.00	6,028.52	6,028.52	0.00	0.00	0.00	0.00	09-Apr-2025			DISGF	CLOSED FOR INVOICE		
TCG INC	20342222F00006		5	50001	101	2,561,875.20	0.00	1.00	2,561,875.20		2,561,875.20	0.00	2,561,875.20		30-Nov-2024			DISGF	OPEN		
TCG INC	20342222F00006		6	60001	101	14,090.31	0.00	1.00	14,090.31		14,090.31	0.00	14,090.31		30-Nov-2024			DISGF	OPEN		
THE CHF INFRMTN OFFCR USDA OFFC	20342224M00003		1	1	1	27,199.00	0.00	1.00	27,199.00	4,533.16	22,665.84	0.00	22,665.84	0.00		COLL	012X4609000	DISGF	OPEN	N	
THE CHF INFRMTN OFFCR USDA OFFC	20342224M00006		1	1	1	215,630.00	0.00	1.00	215,630.00	93,349.24	122,280.76	0.00	122,280.76	0.00		COLL	012X4609000	DISGF	OPEN	N	
(b)(6) OGE staff	(b)(6)		1	1	1	215.41	0.00	1.00	215.41	218.74	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
(b)(6) OGE staff	(b)(6)		1	1	1	1,511.49	0.00	1.00	1,511.49	1,454.35	0.00	0.00	0.00	0.00				DISGF	FINALLY CLOSED		
TREASURY FRANCHISE FUND US-4 IGT	O2309434020013584		1	1	1	1,100.85	0.00	1.00	1,100.85	825.52	275.33	0.00	275.33	0.00		COLL	020X4560010	DISGF	OPEN		
TREASURY FRANCHISE FUND US-4 IGT	O2310434020014999		1	1	1	766,811.00	0.00	1.00	766,811.00	511,207.32	255,603.68	0.00	255,603.68	0.00		COLL	020X4560010	DISGF	OPEN		
USDA-NATIONAL FINANCE CENTER	20342224M00008		1	1	1	9,622.70	0.00	1.00	9,622.70	7,217.10	2,405.60	0.00	2,405.60	0.00		COLL	012X4609000	DISGF	OPEN	N	
WEST PUBLISHING CORPORATION	20342222F00002		3	30001	101	10,835.28	0.00	1.00	10,835.28	6,277.59	4,557.69	0.00	4,557.69	0.00	29-May-2025			DISGF	OPEN		
Grand Total						5,372,885.34	0.00		5,372,885.34	1,496,496.42	3,874,349.43	0.00	3,874,349.43	55,495.00							



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

**U.S. Office of Government Ethics
Financial Statement Audit
Fiscal Year 2023
Complementary User Entity Controls Questionnaire
United States Department of Agriculture (USDA)
National Finance Center System (NFC)**

Dear Sir/Madam,

For the NFC system, we reviewed *the Independent Service Auditor's Report on the National Finance Center's Description of its Payroll and Personnel System and the Suitability of the Design and Operating Effectiveness of its Controls*, report for the period October 1, 2022, through June 30, 2023, dated September 15, 2023.

According to the report, Davis Farr LLP listed twelve (12) complementary user entity controls in which we need the U.S. Office of Government Ethics to review and describe how each complementary user entity control is implemented and if the control is operating effectively. If the control is not applicable to the agency state "n/a."

Please feel free to call (b)(6) Brown & Company auditor directly at (b)(6) or email at (b)(6) if you have further questions.

Control Objective 2: Application Program Configuration Management

1. For user-entity requested application changes, authorized user entities complete the Form AD-3003, *Software Change Request*, and submit the request to the GESD mailbox NFC.GESDREQUEST.nfc.usda.gov for processing. User entities submit application change requests when the business rules or processes change.

Response: Not applicable; OGE does not request application changes to NFC systems. The control is operating effectively.

2. When required, user entities review and approve the Functional Requirements Document (FRD) and cost estimate for the application change.

Response: Not applicable; OGE does not request application changes to NFC systems. The control is operating effectively.

3. When required, user entities participate in Customer User Acceptance Testing (CUAT) for application changes.

Response: Not applicable; OGE does not request application changes to NFC systems. The control is operating effectively.

Control Objective 5: Payroll/Personnel Transactions

4. When required, user entities authorize time and attendance data and ensure inputs are complete and accurate.

Response: OGE's time and attendance inputs are verified by the employee, then the employee's immediate supervisor and finally verified by OGE's head timekeeper to ensure that time and attendance inputs are accurate. Data is reviewed by appropriate officials at BFS payroll for completeness and accuracy before submitted to NFC. The control is operating effectively.

5. When required, user entity authorize personnel data and ensure inputs are complete and accurate or sent to NFC for processing.

Response: OGE's personnel actions are input by branch chiefs or division heads, reviewed by HR officials, verified and approved by the Chief of Staff to ensure inputs are complete and accurate. Data is reviewed by appropriate officials at BFS HR for completeness and accuracy before submitted to NFC. The control is operating effectively.

6. When required, user entities ensure input files are complete and accurate, properly approved, and transmitted in a timely manner.

Response: OGE's input files are reviewed by branch chiefs or division heads, reviewed by HR officials, verified and approved by the Chief of Staff to ensure inputs are complete and accurate. Data is reviewed by appropriate officials at BFS payroll for completeness and accuracy before submitted to NFC. The control is operating effectively.

7. When required, user entities review payroll/personnel transaction reports/logs/files received from or made available by NFC for completeness, accuracy, and validity, and reconcile these transaction reports/logs/files to relevant user entity totals. For example, reports/logs/files from NFC of user entity employees paid and unpaid, as well as salary reasonableness, should be verified with user entity totals. In addition, user entities verify FESI transmission totals reported by NFC against the totals per the user entity transmission data (for user entities that use FESI to transmit files to NFC for processing).

Response: Data is reviewed by appropriate officials at BFS payroll for completeness and accuracy and if a problem exists is coordinated with the proper official at OGE to resolve. The control is operating effectively.

8. When required, user entities review/monitor error reports/logs/files received from or made available by NFC and process any required corrections in an accurate, complete, and timely manner.

Response: OGE HR officer and budget officer review/monitor error reports/logs/files when received from BFS or directly from NFC and immediately act upon any required corrections for successful resolution. The control is operating effectively.

Control Objective 6: Master Data

9. When required, user entities ensure that updates to user entity maintained TMGT tables are authorized, current, and accurate.

Response: OGE's HR or Budget Officer provide BFS officials with updated authorized, accurate, and TMGT tables. BFS provides this information to NFC for OGE. The control is operating effectively.

10. When required, user entities provide NFC with authorized and updated information to keep NFC-maintained TMGT tables current and accurate.

Response: OGE's HR or Budget Officer provide BFS officials with updated authorized, accurate, and TMGT tables. BFS provides this information to NFC for OGE. The control is operating effectively.

11. When required, user entities provide NFC with authorized and updated information to keep user entity-specific accounting data in MASC tables current and accurate.

Response: OGE's Budget Officer provides BFS officials with authorized and updated information to keep user entity-specific accounting data in MASC tables current and accurate. BFS provides this information to NFC for OGE. The control is operating effectively.

12. When required, user entities ensure that the accounting data they input using MASC menu option 7 are authorized, current, and accurate.

Response: OGE's Budget Officer provides BFS officials with authorized, accurate, and current accounting data. BFS provides this information to NFC for OGE. The control is operating effectively.

(b)(6) OGE's
Budget Officer

Digitally signed by (b)(6)

Date: 2023.10.19 09:20:34
-04'00'

(b)(6) OGE's Budget Officer

Printed Name

Budget Officer

Title

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



July 17, 2024

Brown & Company CPA's and
Management Consultants, PLLC
6401 Golden Triangle Dr. Suite 310
Greenbelt, MD 20770
Attn: (b)(6) Brown & Company auditor

Dear (b)(6) Brown & Company auditor:

This interim letter is in connection with your audit of the U.S. Office of Government Ethics' Principal Statements (also referred to as "financial statements") as of June 30, 2024, for the purposes of: (1) expressing an opinion as to whether the Principal Statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America; and (2) reporting whether the agency's financial management systems substantially comply with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level as of June 30, 2020.

In accordance with Statement of Federal Financial Accounting Standards (SFFAS) 5, Accounting for Liabilities of the Federal Government, as amended by SFFAS 12, and Interpretation No. 2 of SFFAS 4 and 5, as of this date, and to the best of my knowledge as Chief, Legal, External Affairs and Performance Branch, OGE is not a party to any cases to which I have devoted substantive attention on behalf of the Office of Government of Ethics in the form of legal consultation or representation, including those cases for which I believe the Judgment Fund or other external financing source will pay any potential loss. Further, I am not aware of any pending or threatened litigation, claims, and assessments for which (1) the amount of potential loss exceeds \$12,453 individually or (2) the amount of potential loss exceeds \$43,584 in the aggregate for cases not listed individually or as part of similar cases.

In addition, I am unaware of any unasserted claims or assessments which (1) the amount of potential loss exceeds \$12,453, individually or in the aggregate for similar cases, or (2) the amount of potential loss exceeds \$43,584 in the aggregate for cases not listed individually or as part of similar cases. No litigation was reported in our prior year legal representation letter as pending or threatened.



Whenever in the course of performing legal services as the Chief, Legal, External Affairs and Performance Branch of OGE with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosures, if I have formed a professional conclusion that OGE should disclose or consider disclosure concerning such possible claim or assessment, I will: (1) advise Brown and Company of my conclusion; and (2) consult with Brown and Company concerning whether such disclosure is subject to the applicable requirements of Statement of Federal Financial Accounting Standards (SFFAS) Number 5, "Accounting for Liabilities of the Federal Government," as amended.

Please contact me at 202-482-9203 if you have any questions.

Sincerely,

DIANA VEILLEUX  Digitally signed by DIANA
VEILLEUX
Date: 2024.07.23 17:19:37 -04'00'

Diana J. Veilleux
Chief, Legal, External Affairs and
Performance Branch

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



November 9, 2023

(b)(6) Brown & Company audit, Member

Brown & Company Certified Public Accountants and
Management Consultants, PLLC
6401 Golden Triangle, Suite 310
Greenbelt, Maryland 20770

Dear (b)(6) Brown & Company audit:

We are providing this letter in connection with your audit of the balance sheet of the U.S Office of Government ethics (OGE) as of September 30, 2023 and 2022 and the related statements of net costs, changes in net position, and budgetary resources for the years then ended and the related notes to the financial statements, hereinafter referred to as the “financial statements.”

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than \$21,158 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements. Such quantitative materiality considerations do not apply to representations that are not directly related to amounts included in the financial statements, required supplementary information (RSI) and other information (OI). RSI consists of Management’s Discussion and Analysis. RSI consists of Management’s Discussion and Analysis. OI consists of the management assurance statement and other information as applicable.

We confirm, as of November 9, 2023, the following representations made to you during your audits. These representations pertain to both years’ financial statements and update the representations we provided in the prior year.



Financial Statements, RSI and Other Information

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 5, 2023 for the preparation and fair presentation of the financial statements, including accompanying notes, in accordance with U.S. Generally Accepted Accounting Principles (GAAP), issued by the Federal Accounting Standards Advisory Board (FASAB). The financial statements are fairly presented in accordance with U.S. GAAP.
2. We have fulfilled our responsibilities for the measurement, preparation, and presentation of the RSI in accordance with prescribed guidelines established in U.S. GAAP.
 - a. The RSI is measured and presented in accordance with prescribed guidelines in U.S. GAAP and are consistent with the financial statements and contain no material misstatement of fact.
 - b. There are no changes in the methods of measurement or presentation of the RSI from the prior year.
 - c. There are no significant assumptions or interpretations underlying the measurement or presentation of the RSI.
3. We have fulfilled our responsibilities for the preparation and presentation of the Other Information (OI) included in documents containing the audited financial statements and auditor's report, and for ensuring the consistency of that information with the audited financial statements and RSI.
 - a. The OI included in the document containing the audited financial statements and auditor's report is consistent with the financial statements and RSI and contains no material misstatement of fact.
 - b. There are no changes in the methods of measurement or presentation of the OI from the prior year.
 - c. There are no significant assumptions or interpretations underlying the measurement or presentation of the OI.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
5. We have provided you with all relevant information and access, as agreed upon in the terms of the audit engagement letter, including the following:
 - a. access to all information that is relevant to the presentation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - b. additional information that you have requested from us for the purpose of the audit, including, but not limited to:
 - i. minutes of meeting, or summaries of actions of recent meetings for which minutes have not been prepared, of the Board of Directors or other similar bodies of those charged with governance, if applicable; and
 - ii. any communications from the Office of Management and Budget (OMB) or the Department of the Treasury's Bureau of the Fiscal Service concerning noncompliance with, or deficiencies in, financial reporting practices;
 - c. unrestricted access to and full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence; and
 - d. all reports obtained from U.S. Office of Government Ethics's service organizations.
6. Except as disclosed to you in writing, there have been none of the following:

- a. Circumstances that have resulted in communications from the U.S. Office of Government Ethics's legal counsel reporting evidence of a material violation of law or breach of fiduciary duty, or similar violations by the U.S. Office of Government Ethics or any agent thereof.
 - b. Communications from regulatory/oversight agencies (such as OMB and GAO), other government entities or agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws or regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements, RSI, and OI.
7. All transactions have been recorded in the accounting records and are reflected in the financial statements.
8. There are no uncorrected misstatements in the financial statements, as we have corrected the financial statements for any misstatement that you have identified during the audit and communicated to us.
9. The U.S. Office of Government Ethics has satisfactory title to all owned assets. There are no liens or encumbrances on these assets, and no assets have been pledged.
10. We have no plans or intentions that may materially affect the recognition, measurement, presentation, disclosure, or classification of assets and liabilities.
11. We have disclosed to you the identities of all of U.S. Office of Government Ethics's related parties and all the relationships and transactions related to them, if applicable.
12. All relationships and transactions with disclosure entities, related parties, and public-private partnerships have been appropriately accounted for and disclosed in the financial statements in accordance with U.S. GAAP and do not prevent the financial statements from achieving fair presentation.
13. There are no guarantees under which U.S. Office of Government Ethics is contingently liable that require reporting or disclosure in the financial statements.
14. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
15. The effects of all known actual or possible litigation, claims, and assessments, including those related to treaties and other international agreements, have been accounted for and disclosed in the financial statements in accordance with U.S. GAAP.
16. All events or transactions subsequent to September 30, 2023 and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed in the financial statements.
17. There are no changes in accounting principle affecting consistency of the financial statements between the periods presented.

Intragovernmental Activities

18. All intragovernmental transactions and activities have been appropriately identified, recorded, and disclosed in the financial statements. There are no material unresolved differences in intragovernmental transactions and balances with Federal entity trading partners, and appropriate adjustments have been made to address reconciling items.

Internal Control

19. We acknowledge our responsibility for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
20. We have fulfilled our responsibility for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
21. We are responsible for assessing the effectiveness of internal control over financial reporting based on the criteria established under 31 U.S.C. § 3512 (c), (d) (commonly known as the Federal Managers' Financial Integrity Act of 1982 (FMFIA) providing our assessment of the effectiveness of internal control over financial reporting as of September 30, 2023, based on our assessment, and supporting our assessment about the effectiveness of internal control over financial reporting with sufficient evaluations and documentation.
22. During the audit of the financial statements for the year ended September 30, 2023, Brown & Company CPAs and Management Consultants, PLLC did not communicate any significant deficiencies or material weaknesses to us.
23. We have identified to you all previous audits, attestation engagements, and other studies that relate to the objectives of this audit, including whether related recommendations have been implemented.
24. There have been no changes to internal control over financial reporting subsequent to September 30, 2023, or other conditions that might significantly affect internal control over financial reporting.

Fraud

25. We acknowledge our responsibility for the design, implementation, and maintenance of effective internal control to prevent and detect fraud.
26. We have fulfilled our responsibility for the design, implementation, and maintenance of internal control to prevent or detect fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves (1) management; (2) employees who have significant roles in internal control over financial reporting, or (3) other when the fraud could have a material effect on the financial statements.
28. We have no knowledge of any fraud or suspected fraud that resulted in a material misstatement to the U.S. Office of Government Ethics financial statements, or RSI.
29. We have no knowledge of any allegations of fraud or suspected fraud affecting the financial statements communicated by employees, former employees, or others.
30. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
31. We have no knowledge of any officer of the U.S. Office of Government Ethics or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.

Compliance with Applicable Laws, Regulations, Contracts, and Grant Agreements

32. We are responsible for complying with laws, regulations, contracts, and grant agreements applicable to U.S. Office of Government Ethics.
33. We have identified and disclosed to you all provisions of laws, regulations, contracts, and grant agreements applicable to U.S. Office of Government Ethics, noncompliance with which could have a material effect on the financial statements.
34. There are no instances of noncompliance or suspected noncompliance with laws, regulations, contracts, and grant agreements applicable to the U.S. Office of Government Ethics whose effects should be considered when preparing the financial statements.
35. We are not aware of any violations of the Ant-deficiency Act for the years ended September 30, 2023 and 2022, and through the date of this letter.

Budgetary and Restricted Funds

36. The information presented in the U.S. Office of Government Ethics Statement of Budgetary Resources is reconcilable to the information submitted in its year-end Reports on Budget Execution and Budgetary Resources (SF-133). This information will be used as input for the fiscal year 2023 actual-year column of the Program and Financing Schedules reported in the fiscal year 2024 Budget of the U.S Government. Such information is supported by the related financial records and data.
37. There are no material dedicated collections or other material restricted funds that require disclosure in the financial statements.

Service Organizations

38. Service organizations, and subservice organizations, as applicable, that we use have not reported to us, nor are we otherwise aware of, any (1) fraud; (2) noncompliance with applicable laws, regulations, contracts, or grant agreements; or (3) uncorrected misstatements affecting the financial statements that are attributable to such service organizations.
39. Service organizations and subservice organizations, as applicable, that we use have not reported to us, nor are we otherwise aware of, any changes in the design, implementation, or operating effectiveness of internal controls at the service organizations or subservice organizations subsequent to the effective dates of the service and subservice organizations report(s) provided to you that could (1) affect the risks of material misstatement of the financial statements or (2) result in material misstatements of the financial statements arising from processing errors that would not be prevented or detected and corrected, on a timely basis.

SHELLEY
FINLAYSON

Shelley K. Finlayson
Acting Director

Digitally signed by SHELLEY
FINLAYSON
Date: 2023.11.09 08:59:07
-05'00'

(b)(6) OGE's Budget Officer

(b)(6) OGE's Budget Officer

Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2023.11.09
10:04:16 -05'00'



November 9, 2023

(b)(6) Brown & Company audit, Member

Brown & Company Certified Public Accountants and
Management Consultants, PLLC
6401 Golden Triangle, Suite 310
Greenbelt, Maryland 20770

Dear (b)(6) Brown & Company audit:

We are providing this letter in connection with your audit of the balance sheet of the U.S Office of Government ethics (OGE) as of September 30, 2023 and 2022 and the related statements of net costs, changes in net position, and budgetary resources for the years then ended and the related notes to the financial statements, hereinafter referred to as the “financial statements.”

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Financial Statements, RSI and Other Information

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 5, 2023 for the preparation and fair presentation of the financial statements, including accompanying notes, in accordance with U.S. Generally Accepted Accounting Principles (GAAP), issued by the Federal Accounting Standards Advisory Board (FASAB). The financial statements are fairly presented in accordance with U.S. GAAP.
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 - a. The RSI is measured and presented in accordance with prescribed guidelines in U.S. GAAP and are consistent with the financial statements and contain no material misstatement of fact.
 - b. There are no changes in the methods of measurement or presentation of the RSI from the prior year.
 - c. There are no significant assumptions or interpretations underlying the measurement or presentation of the RSI.
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 - ii. any communications from the Office of Management and Budget (OMB) or the Department of the Treasury's Bureau of the Fiscal Service concerning noncompliance with, or deficiencies in, financial reporting practices;
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2023 Management Representation Letter

- a. Circumstances that have resulted in communications from the U.S. Office of Government Ethics's legal counsel reporting evidence of a material violation of law or breach of fiduciary duty, or similar violations by the U.S. Office of Government Ethics or any agent thereof.
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8. There are no uncorrected misstatements in the financial statements, as we have corrected the financial statements for any misstatement that you have identified during the audit and communicated to us.
9. The U.S. Office of Government Ethics has satisfactory title to all owned assets. There are no liens or encumbrances on these assets, and no assets have been pledged.
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29. We have no knowledge of any allegations of fraud or suspected fraud affecting the financial statements communicated by employees, former employees, or others.
30. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
31. We have no knowledge of any officer of the U.S. Office of Government Ethics or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.

Compliance with Applicable Laws, Regulations, Contracts, and Grant Agreements

32. We are responsible for complying with laws, regulations, contracts, and grant agreements applicable to U.S. Office of Government Ethics.
33. We have identified and disclosed to you all provisions of laws, regulations, contracts, and grant agreements applicable to U.S. Office of Government Ethics, noncompliance with which could have a material effect on the financial statements.
34. There are no instances of noncompliance or suspected noncompliance with laws, regulations, contracts, and grant agreements applicable to the U.S. Office of Government Ethics whose effects should be considered when preparing the financial statements.
35. We are not aware of any violations of the Ant-deficiency Act for the years ended September 30, 2023 and 2022, and through the date of this letter.

Budgetary and Restricted Funds

36. The information presented in the U.S. Office of Government Ethics Statement of Budgetary Resources is reconcilable to the information submitted in its year-end Reports on Budget Execution and Budgetary Resources (SF-133). This information will be used as input for the fiscal year 2023 actual-year column of the Program and Financing Schedules reported in the fiscal year 2024 Budget of the U.S Government. Such information is supported by the related financial records and data.
37. There are no material dedicated collections or other material restricted funds that require disclosure in the financial statements.

Service Organizations

38. Service organizations, and subservice organizations, as applicable, that we use have not reported to us, nor are we otherwise aware of, any (1) fraud; (2) noncompliance with applicable laws, regulations, contracts, or grant agreements; or (3) uncorrected misstatements affecting the financial statements that are attributable to such service organizations.
39. Service organizations and subservice organizations, as applicable, that we use have not reported to us, nor are we otherwise aware of, any changes in the design, implementation, or operating effectiveness of internal controls at the service organizations or subservice organizations subsequent to the effective dates of the service and subservice organizations report(s) provided to you that could (1) affect the risks of material misstatement of the financial statements or (2) result in material misstatements of the financial statements arising from processing errors that would not be prevented or detected and corrected, on a timely basis.

Shelley K. Finlayson
Acting Director

(b)(6) OGE's Budget Officer
Budget Officer



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

**U.S. Office of Government Ethics
Financial Statement Audit
Fiscal Year 2023
Complementary Customer Agency Controls Questionnaire
Bureau of the Fiscal Service (BFS)**

Good afternoon,

For the BFS system, we reviewed the report on the Bureau of the Fiscal Service Administrative Resource Center's Description of its Financial Management Services and the Suitability of the Design and Operating Effectiveness of its Controls (SSAE 18 Report) for the period July 1, 2021 to June 30, 2022 dated September 16, 2022.

According to the report, KPMG listed fifty-two (52) complementary customer agency controls in which we need the U.S. Office of Government Ethics to review and describe how each complementary user entity control is implemented and if the control is operating effectively. If the control does not apply to the agency, state "n/a."

Please feel free to call (b)(6) Brown & Company auditor directly at auditor's phone number or email at auditor's email address if you have further questions.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
1. Approve and return relocation travel documents to RSB for processing in moveLINQ in a timely manner.	n/a
2. Compare actual expenditure results to budgeted amounts.	The Budget Officer communicates almost daily with OGE's budget analyst at BFS to review actual spending to budgeted amounts. Further, monthly budget reviews are conducted with the BFS budget analyst and OGE's Budget Officer, Chief, LEAP, and CFO to review current spending amounts and planned expenditures to ensure we remain within authorized spending limitations. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
3. Maintain and communicate to ARC a list of individuals authorized to request obligations when it is not communicated in the authorizing agreement.	Authorization lists are provided to ARC on an annual basis at the beginning of the FY and are updated throughout the FY as needed. The Budget Officer is the POC for maintaining these lists. The control is operating effectively.
4. Review and approve listings of users with current Oracle, OBI, PRISM, webTA, ConcurGov, IPP, OneStream, and HRConnect access to help ensure appropriateness and provide changes to ARC in a timely manner.	The Budget Officer annually reviews access to noted applications and updates access or removes users when appropriate. The control is operating effectively.
5. Review and communicate customer agency required levels of budget and expenditure controls to ARC.	Fund controls on expenditures are put in place within budget execution systems at BFS. Further, the Budget Officer, in coordination with the Chief, Legal, External Affairs and Performance Branch (LEAP) and the Chief Financial Officer (CFO), communicates directly with accountants and budget analysts at BFS well in advance of required deadlines on budget and spending controls with specific approvals of changes or modifications directly approved by the CFO. The control is operating effectively.
6. Routinely review approvers with in oneARC to ensure only authorized users and responsibilities are executing actions and approvals	The Budget Officer annually reviews access to oneARC and updates access or removes users when appropriate. O The control is operating effectively.
7. Routinely review authorizations within oneARC to ensure only authorized users are submitting budget template requests on behalf of the agency	The Budget Officer annually reviews access to oneARC and is the only approver in the system. The control is operating effectively.
8. Review open obligation reports for completeness, accuracy, validity, and resolve any discrepancies noted in a timely manner.	The Budget Officer reviews open obligations at least quarterly or as needed to check the status of specific obligations. Any discrepancies are reviewed and resolved with the proper party. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
9. Send approved requests to record manual obligations to ARC in a timely manner.	The Budget Officer is responsible for sending approved requests when appropriate and to ensure they are processed in a timely manner. The control is operating effectively.
10. Approve invoices for payment and send approved invoices to ARC in a timely manner.	Contracting Officer Representatives (CORs) are aware that they are responsible to respond to a request for invoice payment as soon as possible. CORs are required by the CFO to report approved invoices to the Budget Officer within three days of invoice approval. ALL intra-governmental invoices are provided to the COR/Budget Officer; the Budget Officer reviews and approves each one and returns the approved Intra-governmental Payment and Collection System (IPAC) form to BFS. The control is operating effectively.
11. Approve travel vouchers and accurately enter the vouchers into ConcurGov in the proper period.	Supervisors and managers are notified via email of pending vouchers and are aware that they must process the voucher in a timely manner. The travel administrator and Budget Officer review each voucher for accuracy and are also notified via email of any delinquent accounts pending. The control is operating effectively.
12. Help ensure that invoices received at the customer agency are reviewed to determine whether they properly reflect the invoice receipt date and provide correct received and acceptance dates for goods or services according to the Prompt Payment Act.	CORs are aware that they are responsible to ensure all invoices received are complete and accurate and within established deadlines per the Prompt Payment Act. Any discrepancies are immediately coordinated with the Budget Officer, ARC, and the vendor for resolution. The control is operating effectively.
13. Maintain and communicate to ARC, a list of individuals and applicable authority limits authorized to request non-referencing payments and expense corrections.	Authorization lists are provided to ARC on an annual basis at the beginning of the FY and are updated throughout the FY as needed. The Budget Officer is the POC for maintaining these lists. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
14. Maintain and communicate to ARC, a list of individuals authorized to approve invoices and travel vouchers when it is not communicated in the authorizing agreement.	Authorization lists are provided to ARC on an annual basis at the beginning of the FY and are updated throughout the FY as needed. The Budget Officer is the POC for maintaining these lists. The control is operating effectively.
15. Non-Payment relocation customers – help ensure relocation documents are authorized and completely and accurate processed in their agency financial system in a timely manner.	n/a
16. Properly allocate Smartpay charges and obtain Approving Official certification prior to auto-close.	GPC holders are notified via email by the Budget Officer (AAO) and the AO to re-allocate their monthly statements prior to established deadlines and submit for AO approval well in advance of the auto-close date. The control is operating effectively.
17. Provide post payment approval for SmartPay auto-closed invoices.	Should a monthly statement auto-close, the AO is responsible for coordinating with the Budget Officer to explain why the statement auto-closed without approval and to submit a manual approval statement to ARC indicating a proper review of the auto-closed statement and final approval. The control is operating effectively.
18. Review the financial reports provided by ARC to help ensure that disbursement transactions are complete and accurate.	The Budget Officer reviews the monthly and quarterly financial reports received on financial transactions for accuracy and completeness immediately upon receipt. Any issues are reported to management for further guidance or awareness. Any errors or inaccuracies are resolved as soon as possible with appropriate representatives. The control is operating effectively.
19. Ensure the customer agency's Chief Financial Officer must certify that the TROR and Debt Collection Activities report submitted to the Treasury is accurate and consistent with agency accounting systems.	The Budget Officer reviews and provides the annual TROR and Debt Collection Activities report to the CFO for review and approval annually. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
20. Review unfilled customer orders, receivable and advance reports for completeness, accuracy, and validity.	OGE's Budget Officer reviews and takes appropriate action if necessary, on any report received under this criterion. OGE rarely provides services to external agencies or customers. The control is operating effectively.
21. Send approved and accurate documentation of unfilled customer orders, receivables, and cash receipts transactions, to ARC in the proper period.	OGE rarely provides services to external agencies or customers. However, when a service, such as training through the National Government Ethics Summit, is provided, OGE uses Pay.Gov as a tracking system and provides representatives from ARC access to the system to ensure the accuracy of all transactions. The control is operating effectively.
22. Provide assistance, when requested, to determine a check's purpose and validity prior to deposit.	This process is conducted by the Budget Officer and coordinated with any related parties to ensure validity prior to further processing with Treasury. The control is operating effectively.
23. Review and confirm leave accrual schedule annually.	The Chief of Staff reviews the reports received on leave accrual for accuracy and completeness upon receipt. The control is operating effectively.
24. Review the financial reports provided by ARC to ensure that monthly payroll and leave accruals are complete and accurate.	Both the Budget Officer and Chief of Staff review the quarterly reports received on payroll status for accuracy and completeness immediately upon receipt. The Budget Officer further receives notification when payroll processing is complete or when an error occurs that needs correction. Action is taken immediately if needed. The control is operating effectively.
25. Review and confirm customer specific payroll disbursement procedures on an annual basis.	The Budget Officer reviews and confirms customer specific payroll disbursement procedures on an annual basis with the ARC payroll representative. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
26. Review the financial reports provided by ARC to ensure that payroll disbursements are complete and accurate	The Budget Officer reviews the bi-monthly reports on payroll status when received for accuracy and completeness. The control is operating effectively.
27. Verify that payroll processed by third-party providers is complete and accurate.	Both the Budget Officer and the HRO review the bi-monthly reports on payroll status when received for accuracy and completeness. Any errors by NFC are immediately reported and corrected. The control is operating effectively.
28. Review and approve, prior to submission, the financial reports prepared by ARC to ensure that reports prepared for external use are complete, accurate, and submitted in a timely manner.	The Budget Officer and Chief of Staff review the financial reports received to ensure that all reports prepared for external use are complete, accurate, and submitted in a timely manner. The control is operating effectively.
29. Ensure that bureau variance analyses are reviewed and approved by OGE's CFO or designee in support of financial reports' completeness, accuracy and timely submission for external use.	The Budget Officer and CFO review the variance analyses received to ensure that all reports prepared are complete, accurate, and submitted in a timely manner. The control is operating effectively.
30. Approve and send revenue and expense accruals to ARC in a timely manner.	The Budget Officer reviews and approves expense accrual reports as required; the reports are provided to ARC. The control is operating effectively.
31. Review open accrual reports for completeness, accuracy, and validity.	The Budget Officer reviews the open accrual reports on a quarterly basis (weekly toward year-end) to ensure completeness, accuracy, and validity. The control is operating effectively.
32. Review the financial reports provided by ARC to ensure that accruals are complete and accurate.	The Budget Officer reviews the financial reports on a quarterly basis to ensure accruals (primarily payroll) for completeness, accuracy, and validity. The control is operating effectively.
33. Review and approve, prior to submission, the financial reports prepared by ARC to help ensure that all reports prepared for external use are complete, accurate, and submitted in a timely manner.	The Budget Officer and Chief of Staff review the financial reports received to ensure that all reports prepared for external use are complete, accurate, and submitted

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
	in a timely manner. The control is operating effectively.
34. Provide certification of GTAS to ARC prior to system certification.	The Budget Officer reviews and certifies GTAS statements as provided by the ARC accountant. The control is operating effectively.
35. Review and approve the annual submission of the Treasury Report on Receivables (TROR) and Debt Collection Activities.	The Budget Officer reviews and provides the annual TROR and Debt Collection Activities report to the CFO for review and approval annually. The control is operating effectively.
36. Communicate OMB apportionment status to ARC.	ARC representatives are provided with all budgetary correspondence (apportionment plans, warrants, etc.) either from the Budget Officer or OGE's OMB representative to ensure a current, up-to-date status. The control is operating effectively.
37. Monitor usage of budget authority during periods of operation under a Continuing Resolution to ensure that OMB directed apportionment limits are not exceeded.	The CFO and Budget Officer continuously monitor expenditures to remain within budget authority during a CR and coordinate daily with OGE's ARC budget analyst and accountant. Any changes or potential problems are quickly addressed and resolved. Fund controls are put in place to ensure apportioned amounts are not exceeded. The control is operating effectively.
38. Review the financial reports provided by ARC to help ensure that budget entries are complete and accurate.	The Budget Officer reviews the financial reports on a monthly and quarterly basis to ensure completeness, accuracy, and validity. The control is operating effectively.
39. Send approved budget plans to ARC in a timely manner.	Budget plans are formulated by OGE's budget management team and approved by the Chief of Staff well in advance of established deadlines and fully coordinated with our ARC budget analyst and accountant throughout the process. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
40. Maintain and communicate to ARC a list of individuals authorized to submit manual journal entries that are initiated by the customer agency.	The Budget Officer is responsible for maintaining an accurate list of individuals authorized to submit manual journal entries and communicates this list to ARC on an annual basis or as needed when updated. The control is operating effectively.
41. Send valid and approved requests to record manual journal entries to ARC in a timely manner if they are initiated by the customer agency.	The Budget Officer sends proper documentation to ARC to record manual journal entries when or if needed. The control is operating effectively.
42. Communicate to ARC any known delays to receipt or disbursement activity that may impact investments.	n/a
43. Communicate to ARC any larger than normal receipt or disbursement activity that may impact investments	n/a
44. Provide applicable legislation, and any subsequent legislation revisions, that authorizes the Program Agency to invest with the investment account set-up.	n/a
45. Provide ARC current investment guidance that dictates the type and amount of securities to be purchased and the amount of residual cash if any to be retained.	n/a
46. Work with ARC to confirm significant investment and fund balance activity by e-mail when long-term investments are scheduled to be settled or settled in accordance with current investment guidance.	n/a
47. Review active supplier reports provided by ARC and request to remove suppliers no longer needed in a timely manner.	The Budget Officer receives the report from ARC and coordinates with purchase card holders and agency CORs to ascertain current or outdated vendors on an annual basis and prior to the beginning of the new fiscal year. The list is updated and provided back to ARC within the deadline imposed. The control is operating effectively.

Complementary Customer Agency Controls Questionnaire Bureau of the Fiscal Service (BFS)	
Complementary Customer Agency Controls (CCAC)	Descriptive how each CCAC is implemented and if the control is operating effectively.
48. Help ensure all personnel actions are submitted in HRConnect timely.	OGE supervisors are responsible for inputting personnel actions into HRConnect in a timely manner and are held accountable by the Chief of Staff for timeliness. The actions are coordinated with the Budget Officer, Human Resources Officer, and Administrative Officer for Division Head review/approval and to the Chief of Staff for final approval. The control is operating effectively.
49. Notify ARC timely regarding separating employees.	OGE supervisors are responsible for inputting personnel actions into HRConnect in a timely manner. The actions are coordinated with the Administrative Officer to ensure proper notifications are coordinated with ARC. The control is operating effectively.
50. Help ensure all personnel actions are submitted in HR Connect timely	OGE supervisors are responsible for inputting personnel actions into HRConnect in a timely manner and are held accountable by the Chief of Staff for timeliness. The actions are coordinated with the Budget Officer, Human Resources Officer, and Administrative Officer for Division Head review/approval and to the Chief of Staff for final approval. The control is operating effectively.
51. Notify ARC timely of any changes to HRConnect authorized approvers.	The Administrative Officer annually reviews access to HRConnect and updates access or removes users when appropriate. The control is operating effectively.

(b)(6) OGE's
Budget Officer

Digitally signed by (b)(6)

Date: 2023.10.05 07:13:08
-04'00'

(b)(6) OGE's Budget Officer

Printed Name

Budget Officer

Title

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



October 24, 2023

Brown & Company CPA's and
Management Consultants, PLLC
6401 Golden Triangle Dr. Suite 310
Greenbelt, MD 20770
Attn: (b)(6) Brown & Company audit

Dear (b)(6) Brown & Company audit:

This final year-end letter is in connection with your audit of the U.S. Office of Government Ethics' Principal Statements (also referred to as "financial statements") as of September 30, 2023, for the purposes of: (1) expressing an opinion as to whether the Principal Statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America; and (2) reporting whether the agency's financial management systems substantially comply with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level as of September 30, 2023.

In accordance with Statement of Federal Financial Accounting Standards (SFFAS) 5, Accounting for Liabilities of the Federal Government, as amended by SFFAS 12, and Interpretation No. 2 of SFFAS 4 and 5, as of this date, and to the best of my knowledge as Chief, Legal, External Affairs and Performance Branch, OGE is not a party to any cases to which I have devoted substantive attention on behalf of the Office of Government of Ethics in the form of legal consultation or representation, including those cases for which I believe the Judgment Fund or other external financing source will pay any potential loss. Further, I am not aware of any pending or threatened litigation, claims, and assessments for which (1) the amount of potential loss exceeds \$21,853 individually or (2) the amount of potential loss exceeds \$75,542 in the aggregate for cases not listed individually or as part of similar cases.

In addition, I am unaware of any unasserted claims or assessments which (1) the amount of potential loss exceeds \$10,853, individually or in the aggregate for similar cases, or (2) the amount of potential loss exceeds \$75,532 in the aggregate for cases not listed individually or as part of similar cases. No litigation was reported in our prior year legal representation letter as pending or threatened.



Whenever in the course of performing legal services as the Chief, Legal, External Affairs and Performance Branch of OGE with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosures, if I have formed a professional conclusion that OGE should disclose or consider disclosure concerning such possible claim or assessment, I will: (1) advise Brown and Company of my conclusion; and (2) consult with Brown and Company concerning whether such disclosure is subject to the applicable requirements of Statement of Federal Financial Accounting Standards (SFFAS) Number 5, "Accounting for Liabilities of the Federal Government," as amended.

Please contact me at 202-482-9203 if you have any questions.

Sincerely,

DIANA VEILLEUX

Digitally signed by DIANA
VEILLEUX
Date: 2023.10.24 10:23:29 -04'00'

Diana J. Veilleux
Chief, Legal, External Affairs and
Performance Branch



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**U.S. Office of Government Ethics
Subsequent Events
FY 2024**

As part of the FY 2024 Financial Statements Audit, we are making inquiries of any significant subsequent events that would affect the U.S. Office of Government Ethics' annual financial statements and related footnotes.

- Please describe the procedures that have been established to ensure that subsequent events are identified.
- Please respond to the questions below on or before October 14, 2024.

Question	Yes	No	If yes, explain
1. Have any new commitments, borrowings, or guarantees been entered into subsequent to the date of the financial statements?		X	
2. Did any significant changes occur in the financial condition of the entity or in net position?		X	
3. Were there any items in the financial statements that were accounted for on the basis of preliminary or inconclusive data? What is the current status of such items?	X		Yes, OGE over-estimated the amount needed for office space rent expenses in FY24. This was due to the unknown completion status of the new space OGE relocated to and when it would become available for occupation. Rent costs are now stabilized based upon the Occupancy Agreement with GSA
4. Were there any significant changes in estimates made with respect to amounts included or disclosed in the financial statements, or any significant changes in assumptions or	X		Yes. See Q3 above.

factors that were considered in determining estimates?			
5. Were any unusual accounting adjustments made or were contemplated?		X	Note: actual adjustments will be made to FY2023 funds when final invoicing is completed.
6. Were there any developments regarding contingencies, including those related to litigation, claims, and assessments?		X	
7. Were there any significant acquisitions or disposals of assets or were planned?	X		In FY2024 OGE finished migrating to a Cloud IT environment at significant cost, procured new office furniture for new office space and excessed all old furniture and IT equipment from the prior agency location. Most of that was done with FY23 funds with minor adjustments made using FY24 funds not reaching capital asset values.
8. Have any events occurred or are likely to occur that will bring into question the appropriateness of accounting policies used in the financial statements?		X	
9. Have any events occurred that are relevant to the measurement of estimates or provisions made in the financial statements?	X		Yes. See Qs 3 & 4.
10. Have any events occurred that are relevant to the recoverability of assets (e.g., impairment of property, plant, and equipment)?		X	
11. Were there any significant unusual transactions?		X	
12. Were there any changes in internal control over financial reporting or conditions that might significantly affect internal control over financial reporting subsequent to the balance sheet date?		X	

(b)(6) OGE's Budget
Officer

Digitally signed by
(b)(6) OGE's Budget Officer

Date: 2024.10.07
09:13:54 -04'00'

(b)(6) OGE's Budget Officer

Name

Budget Officer

Title



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**U.S. Office of Government Ethics
Subsequent Events
FY 2023**

As part of the FY 2023 Financial Statements Audit, we are making inquiries of any significant subsequent events that would affect the U.S. Office of Government Ethics' annual financial statements and related footnotes.

- Please describe the procedures that have been established to ensure that subsequent events are identified.
- Please respond to the questions below on or before October 13, 2023.

Question	Yes	No	If yes, explain
1. Have any new commitments, borrowings, or guarantees been entered into subsequent to the date of the financial statements?		X	
2. Did any significant changes occur in the financial condition of the entity or in net position?	X		The actual cost for construction of new office space was significantly lower than the estimate provided by GSA reps.
3. Were there any items in the financial statements that were accounted for on the basis of preliminary or inconclusive data? What is the current status of such items?	X		Yes, see Q2. The construction contract has been awarded. While a variation could occur the adjustment would not be significant as noted from the estimate provided by GSA for the work.
4. Were there any significant changes in estimates made with respect to amounts included or disclosed in the financial statements, or any significant changes in assumptions or factors that were considered in determining estimates?	X		Yes. See Qs 2 & 3.

5. Were any unusual accounting adjustments made or were contemplated?		X	Note: actual adjustments will not be made until final construction is completed and properly billed.
6. Were there any developments regarding contingencies, including those related to litigation, claims, and assessments?		X	
7. Were there any significant acquisitions or disposals of assets or were planned?	X		OGE is migrating to a Cloud IT environment at significant cost, procured new office furniture for new office space and is excessing all old furniture and IT equipment from the current agency location.
8. Have any events occurred or are likely to occur that will bring into question the appropriateness of accounting policies used in the financial statements?		X	
9. Have any events occurred that are relevant to the measurement of estimates or provisions made in the financial statements?	X		Yes. See Qs 2 & 3.
10. Have any events occurred that are relevant to the recoverability of assets (e.g., impairment of property, plant, and equipment)?		X	
11. Were there any significant unusual transactions?		X	
12. Were there any changes in internal control over financial reporting or conditions that might significantly affect internal control over financial reporting subsequent to the balance sheet date?		X	

(b)(6) OGE's
Budget Officer

Digitally signed by (b)(6)

Date: 2023.10.11 14:16:30

(b)(6) OGE's Budget Officer

Name

Budget Officer

Title



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

**U.S. Office of Government Ethics
Management's Discussion and Analysis (MD&A)
Questionnaire
September 30, 2023**

Please complete the questionnaire regarding the preparation of Management's Discussion and Analysis (MD&A).

1. Please detail the methods used to prepare the information included in the MD&A.

A: The following methods are used to prepare the information included in the MD&A.

The performance measures are based on statistical data from a variety of existing sources, including post-training evaluations; annual ethics program questionnaires, internal databases, and surveys of ethics officials. The "source" for each performance measure is documented in a document that also includes the division responsible for keeping track of each performance goal throughout the year.

At the conclusion of the fiscal year, each division is responsible for compiling the numbers/percentages for each of their performance measures and adding the information to a document that contains all the data for each performance measure. In addition, each division contributes other numbers such as the total number of ethics officials trained to help provide context to the volume of work conducted throughout the year. Based upon the information provided graphs are created that show OGE's performance (target vs. actual) for the past five years.

In the event that OGE does not meet its target for a performance measure, the division responsible for that performance measure conducts and drafts an analysis looking at past trends, contributing work, volume of work, and other mitigating factors that might have contributed to OGE missing the target. The information provided is reviewed by the Director and forms the discussion section of the MD&A.

2. Has the MD&A been measured and presented in accordance with OMB A-136, as revised? OMB A-136 states that the MD&A should include the following: **the mission and organization structure, the major programs the performance goals, objectives and results, analysis of the entity financial statements and stewardship information and analysis of entity's systems, controls and legal compliance, and forward-looking information.**

A: Yes, the MD&A has been measured and presented in accordance with OMB A-136, revised.

3. Has methods of measurement or presentation been changed from those used in prior year? If so, please explain the reason for the changes.

A: No.

4. Are there any significant assumptions or interpretations underlying the measurement or presentation of the information included in the MD&A?

A: No.

5. Note that OMB Circular A-136, May 2023 revision, requires that for FY 2023 the MD&A should continue the FY 2022 discussion of the financial impact, if significant, of the coronavirus disease 2019 (COVID-19 or COVID) on the entity. The discussion should focus on FY 2023, but information about FY 2022 should be included if significant amounts of FY 2022 COVID-related budgetary resources were expended in FY 2023 or remain at the end of FY 2023.

NOTE: OGE did not experience any significant financial impact related to the coronavirus disease (COVID-19) in FY2023.

The answers to the foregoing questions are correct to the best of my knowledge and belief.

(b)(6) OGE's Budget Officer

Digitally signed by (b)(6)

Date: 2023.10.03 08:21:02 -04'00'

Signature

Date

Budget Officer

Title



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

**U.S. Office of Government Ethics
Management's Discussion and Analysis (MD&A)
Questionnaire
September 30, 2024**

Please complete the questionnaire regarding the preparation of Management's Discussion and Analysis (MD&A).

1. Please detail the methods used to prepare the information included in the MD&A.

A: The following methods are used to prepare the information included in the MD&A.

The performance measures are based on statistical data from a variety of existing sources, including post-training evaluations, internal databases, federal employee viewpoint survey, and surveys of ethics officials. The "source" for each performance measure is documented in a document that also includes the division responsible for keeping track of each performance goal throughout the year.

At the conclusion of the fiscal year, each division is responsible for compiling the numbers/percentages for each of their performance measures and adding the information to a document that contains all the data for each performance measure. In addition, each division contributes other numbers such as the total number of ethics officials trained to help provide context to the volume of work conducted throughout the year. Based upon the information provided graphs are created that show OGE's performance (target vs. actual) for the past five years.

In the event that OGE does not meet its target for a performance measure, the division responsible for that performance measure conducts and drafts an analysis looking at past trends, contributing work, volume of work, and other mitigating factors that might have contributed to OGE missing the target. The information provided is reviewed by the Director (Acting Director) and forms the discussion section of the MD&A.

2. Has the MD&A been measured and presented in accordance with OMB A-136, as revised? OMB A-136 states that the MD&A should include the following: **the mission and organization structure, the major programs, the performance goals, objectives and results, analysis of the entity financial statements and stewardship information and analysis of entity's systems, controls and legal compliance, and forward-looking information.**

A: Yes, the MD&A has been measured and presented in accordance with OMB A-136, revised.

3. Has methods of measurement or presentation been changed from those used in the prior year? If so, please explain the reason for the changes.

A: No.

4. Are there any significant assumptions or interpretations underlying the measurement or presentation of the information included in the MD&A?

A: No.

5. Regarding the federal government's response to coronavirus disease 2019, note that OMB Circular A-136, June 2024 revision, requires, that for FY 2024, the MD&A should continue the FY 2023 discussion of the financial impact on the entity in FY 2024 if material.

A: OGE did not experience any significant financial impact related to the coronavirus disease (COVID-19) in FY2024.

The answers to the foregoing questions are correct to the best of my knowledge and belief.

(b)(6) OGE's Budget
Officer

Digitally signed by

(b)(6) OGE's Budget Officer

Date: 2024.10.07

10:14:09 -04'00'

Signature

Date

Budget Officer

Title



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

May 28, 2024

(b)(6) OGE's Budget
Officer Budget Officer
U.S. Office of Government Ethics
250 E. Street, SW
Washington, DC 20024

Dear (b)(6) OGE's
Budget Officer,

In connection with the audit of the FY 2024 financial statements, please furnish answers to the attached questionnaire, sign your name, and return the questionnaire directly to the Brown & Company CPAs and Mgmt. Consultants, PLLC lead auditor, or you can mail the questionnaire directly to *Brown & Company CPAs and Mgmt. Consultants, PLLC, 6401 Golden Triangle Dr, Suite 310, Greenbelt, MD 20770*. The questionnaire is designed to provide the auditors with information about the interests of officers, directors, and other related parties in transactions with the U.S. Office of Government Ethics.

Please answer all questions. If the answer to any question is "Yes," please provide an explanation.

Please do not hesitate to contact me at (b)(6) auditor's phone number should you have any immediate questions concerning this matter. Should you prefer to provide your responses by email, my email address is (b)(6) auditor's email address.

Thank you for your cooperation.

Sincerely,

(b)(6) Brown & Company auditor signature

(b)(6) Brown & Company auditor



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**U.S. Office of Government Ethics
Financial Statements Audit
September 30, 2024
Related Party Questionnaire**

As part of the audit, we are assessing whether related party activities are properly accounted for and disclosed in the financial statements. In the U.S. government, the most significant related parties are other government entities. We have identified these intra-government entities during our audit. However, other possible related parties outside of the federal government include states, members of the agency's management, and individuals and companies with which members of management may be related. We would like to know of the possible existence of related parties with material activity and balances that could affect the financial statements and any sensitive conflict-of-interest issues involving potential misuse of government assets.

Please consider the information above and provide responses to the following to assist the auditors in determining adequate disclosures of any related party transactions for FY 2024.

1. List of known related parties, except intra-governmental. (If none, please make such a statement). **None.**
2. Minutes of senior management meetings that identified related parties, other than intra-governmental. (If none, please make such a statement). **None.**
3. Information about any known related party transactions during FY 2024, except intra-governmental. (If none, please make such a statement). **None.**
4. Copy of the agency's current policies and procedures related to conflict-of-interest statements by key personnel. **OGE is the agency within the Executive Branch that provides overall direction of Executive Branch policies designed to prevent and resolve conflicts of interest. As leaders and experts in ethics, OGE staff is aware of the Agency's code of conduct. All OGE staff members (who are not already public filers) who have significant duties that involve dealing with non-federal sources (e.g. through contracting, purchasing, vendor relations, etc.) or have significant supervisory responsibilities are required to file an OGE Form 450 each year, which is reviewed for conflicts of interest and other ethics concerns. They are also subject to a minimum of one-hour of live, in-person ethics education which is conducted by the ADAEO of the agency.**

5. Was conflict of interest statements signed by key personnel? If so, please provide copies for our review. **The Ethics in Government Act of 1978, as amended, requires senior officials in the executive, legislative and judicial branches to file public reports of their finances as well as other interests outside the Government. OGE Senior Executive Staff members complete OGE Form 278e which can be requested from OGE's website.**

The answers to the foregoing questions are correct to the best of my knowledge and belief.

(b)(6) OGE's Budget
Officer
Budget Officer

Date: _____

Signature: _____



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

May 28, 2024

(b)(6) OGE's Budget Officer
U.S. Office of Government Ethics
250 E. Street, SW
Washington, DC 20024

Dear (b)(6) OGE's Budget Officer,

In connection with the audit of the FY 2024 financial statements, please furnish answers to the attached questionnaire, sign your name, and return the questionnaire directly to the Brown & Company CPAs and Mgmt. Consultants, PLLC lead auditor, or you can mail the questionnaire directly to *Brown & Company CPAs and Mgmt. Consultants, PLLC, 6401 Golden Triangle Dr, Suite 310, Greenbelt, MD 20770*. The questionnaire is designed to provide the auditors with information about the interests of officers, directors, and other related parties in transactions with the U.S. Office of Government Ethics.

Please answer all questions. If the answer to any question is "Yes," please provide an explanation.

Please do not hesitate to contact me at (b)(6) auditor's phone number should you have any immediate questions concerning this matter. Should you prefer to provide your responses by email, my email address is (b)(6).

Thank you for your cooperation.

Sincerely,

(b)(6) Brown & Company auditor signature

[Redacted signature]

(b)(6) Brown & Company auditor

[Redacted name]



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**U.S. Office of Government Ethics
Financial Statements Audit
September 30, 2024
Related Party Questionnaire**

As part of the audit, we are assessing whether related party activities are properly accounted for and disclosed in the financial statements. In the U.S. government, the most significant related parties are other government entities. We have identified these intra-government entities during our audit. However, other possible related parties outside of the federal government include states, members of the agency's management, and individuals and companies with which members of management may be related. We would like to know of the possible existence of related parties with material activity and balances that could affect the financial statements and any sensitive conflict-of-interest issues involving potential misuse of government assets.

Please consider the information above and provide responses to the following to assist the auditors in determining adequate disclosures of any related party transactions for FY 2024.

1. List of known related parties, except intra-governmental. (If none, please make such a statement). **None.**
2. Minutes of senior management meetings that identified related parties, other than intra-governmental. (If none, please make such a statement). **None.**
3. Information about any known related party transactions during FY 2024, except intra-governmental. (If none, please make such a statement). **None.**
4. Copy of the agency's current policies and procedures related to conflict-of-interest statements by key personnel. **OGE is the agency within the Executive Branch that provides overall direction of Executive Branch policies designed to prevent and resolve conflicts of interest. As leaders and experts in ethics, OGE staff is aware of the Agency's code of conduct. All OGE staff members (who are not already public filers) who have significant duties that involve dealing with non-federal sources (e.g. through contracting, purchasing, vendor relations, etc.) or have significant supervisory responsibilities are required to file an OGE Form 450 each year, which is reviewed for conflicts of interest and other ethics concerns. They are also subject to a minimum of one-hour of live, in-person ethics education which is conducted by the ADAEO of the agency.**

5. Was conflict of interest statements signed by key personnel? If so, please provide copies for our review. **The Ethics in Government Act of 1978, as amended, requires senior officials in the executive, legislative and judicial branches to file public reports of their finances as well as other interests outside the Government. OGE Senior Executive Staff members complete OGE Form 278e which can be requested from OGE's website.**

The answers to the foregoing questions are correct to the best of my knowledge and belief.

Date: _____

(b)(6) OGE's Budget
Officer

Digitally signed by
(b)(6) OGE's Budget Officer

Date: 2024.06.06
07:19:21 -04'00'

Signature: _____

(b)(6)
Budget Officer



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**U.S. Office of Government Ethics
Financial Statements Audit
September 30, 2024
Intragovernmental Questionnaire**

In connection with the audit of the U.S. Office of Government Ethics' financial statements, please furnish answers to the below questionnaire, sign your name, and return the questionnaire directly to the Brown & Company CPAs and Mgmt. Consultants, PLLC lead auditor, or you can mail the questionnaire directly to *Brown & Company CPAs and Mgmt. Consultants, PLLC, 6401 Golden Triangle Dr, Suite 310, Greenbelt, MD 20770*. The questionnaire is designed to provide the auditors with information about intragovernmental transactions with the U.S. Office of Government Ethics.

Please answer all questions. If the answer to any question is "Not Applicable," please indicate accordingly.

Please do not hesitate to contact (b)(6) Brown & Company auditor, email address is (b)(6) or call at auditor's phone number, should you have any immediate questions concerning this matter.

Questions	Explanations
1. Does the agency have any trading partners? (Please provide us a list of trading partners)	Yes. See list provided identified as such.
2. What types of goods or services does your agency receive or provide to the trading partners?	Financial management services, personnel security services, EEO complaint processing, training, workers comp claim, office space, printing, application hosting services, payroll processing, health services, office security services, PIV Card maintenance, IT security assessments, employee relations assistance services, records storage, recruitment announcements, translation services.
3. What basis does the agency use to price intragovernmental transactions?	For expenses related to intragovernmental transactions, the pricing is determined by the Servicing Agency based upon historical and estimated usage and their actual costs. For reimbursable revenue related intragovernmental transactions, the pricing is based on the expense incurred.
4. Does the agency use IPAC or some other electronic billing/payment systems to process intragovernmental transactions?	IPAC and G-Invoicing

**BROWN & COMPANY CPAs, PLLC**

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

5. Approximately how many intragovernmental transactions are processed per year? What is the approximate dollar value?	Approximately 400. Current projected dollar value for FY2024 is \$2,167,890.76.
6. What are the agency procedures for confirming intragovernmental and other related activity and balances with trading partners?	Activity and balances are tracked on spreadsheets detailing obligated amounts, submitted invoices/IPACs and reviewed by BFS accountants and budget analysts and the OGE Budget Officer and responsible COR to ensure provision of services prior to approval processing. Any discrepancies are coordinated with the servicing agency for resolution.
7. What are the agency internal procedures for identifying, accounting, reconciling and reporting intragovernmental balances? For example, trading partner codes may be integral to each vendor code, or it may be necessary to crosswalk vendor codes to a file of trading partner codes.	Activity and balances are tracked on spreadsheets detailing obligated amounts, submitted invoices/IPACs and reviewed by BFS accountants and budget analysts and the OGE Budget Officer and responsible COR. TAS numbers are verified with supplier codes prior to and for each intergovernmental obligation and payment.
8. Does the agency have a written policy for recording and reconciling intragovernmental transactions?	<p>No. Due to the small number of trading partners and routine processing of monthly invoiced IPACs a written policy is not deemed necessary at the agency as OGE relies on ARC to properly record and reconcile intragovernmental transactions.</p> <p>ARC adheres to applicable intra-governmental guidance in the TFM. This involves recording transactions at a level that allows for identification of its governmental trading partners and for reconciling the transactions/balances with trading partners on a quarterly basis in GTAS.</p>
9. Are there any disputed transactions with the trading partners?	No.
10. How often are the intragovernmental transactions reconciled? If there are differences, what happen?	<p>Monthly.</p> <p>The agency COR and Budget Officer is contacted along with the BFS accountant, and the issue is worked until satisfactorily resolved.</p>
11. What processes are in place to provide management with reasonable assurance that trading partners are recognizing reciprocal transactions in the same period, for the same amount, and by consistent or compatible accounting methods?	All IPAC payments are sent to the appropriate approving official at the agency and ARC records the IPAC payments and collections in the accounting period that matches the accomplished date in the IPAC system.



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

12. What are the agency policies and procedures for intra-entity elimination?	Not applicable.
13. Who reviews and approves the reconciliation entries entered into the accounting system?	BFS accountants and budget analysts, and the OGE Budget Officer.

(b)(6) OGE's Budget Officer

Digitally signed by

(b)(6) OGE's Budget Officer

Date: 2024.06.06

07:10:29 -04'00'

(b)(6) OGE's Budget Officer

Name

Budget Officer

Title

Date

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



2 October 2023

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics New/ Modified Lease Agreements

Notice is provided that there is no new/modified lease agreement for OGE as of 30 September 2023. It is noted that OGE's current lease will expire on 1 February 2024 and that OGE has signed an initial Occupancy Agreement (OA) in May 2023 (this is not the final OA nor a formal Lease agreement) to begin the formal process for GSA to make redesign renovations of the new OGE office space at 250 E Street SW, Washington DC 20013. A new lease for this space is not expected until early FY2024 (late CY2023). Completing the OA required obligation of funds to renovate the office space and commit OGE to occupy it when renovations are completed per the initial OA terms.

(b)(6)
OGE's
Budget
Officer

Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2023.10.02 09:37:22
-04'00'



UNITED STATES OFFICE OF GOVERNMENT ETHICS



26 June 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics New/ Modified Lease Agreements

Notice is provided that there is a new lease agreement (Occupancy Agreement) for OGE as of 2 February 2024. It is noted that OGE's prior lease for office space at 1201 New York Avenue, NW, Suite 500, Washington, DC 20005 expired on 2 February 2024 and that OGE had signed an initial Occupancy Agreement in May 2023 that has been accepted as the final Agreement (per GSA official on 6 June 2024). The new Occupancy Agreement is provided as an addendum to this notice.

(b)(6) OGE's
Budget Officer

Budget Officer

Digitally signed by
(b)(6) OGE's Budget
Date: 2024.06.26
11:10:48 -04'00'



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



2 October 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics New/ Modified Lease Agreements

A new lease agreement (Occupancy Agreement) for OGE exists as of 2 February 2024. It is noted that the new Occupancy Agreement was provided previously as an addendum to the initial notice provided in June 2024.

(b)(6) OGE's
Budget Officer

Digitally signed by

(b)(6) OGE's

Date: 2024.10.02

11:07:53 -04'00'

Budget Officer





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics (OGE)

SUBJECT: FY 2024 Q1 - DATA Act Submission Certification Statement

MPM 2016-03 requires the Agency's DATA Act SAO to provide, on a quarterly basis, reasonable assurance that their Agency's internal controls support the reliability and validity of the agency account-level and award-level data reported to USAspending.gov. MPM 2016-03 specifies that this assurance should leverage data quality and management controls established in statute, regulation, and Federal-wide policy and be aligned with the internal control and risk management strategies in Circular A-123.

An Agency's quarterly SAO assurance includes three certification levels:

- The complete DATA Act quarterly submission to USAspending.gov is valid and reliable. Since a DATA Act submission contains a combination of many data sets, the SAO will be required to attest to the validity and reliability of the complete DATA Act submission and the interconnectivity/linkages across all the data in files A, B, C, D, E, and F. To provide this assurance, agencies should have internal controls in place over all of the data reported to USAspending.gov per A-123.
- The data in each DATA Act file reported in the quarterly submission to USAspending.gov is valid and reliable. To provide this level of certification, the SAO will confirm that internal controls over data quality mechanisms are in place for the data submitted in the files contained in the quarterly submission. Existing data quality measures required by regulation and/or OMB guidance will be sufficient for SAO reliance on individual data in files outlined in Appendix A. Consistent with MPM 2016-03, Appendix A summarizes existing validation and assurances over the data and files reporting to USAspending.gov and explains how the SAO assurance should leverage the existing requirements. In addition, OMB is reviewing opportunities to enhance assurances over specific DATA Act data and files and provide additional guidance, as appropriate.



- Data reported to USASpending.gov matches or is directly provided by authoritative sources outlined in MPM 2016-03. To provide this assurance, agencies should have controls and processes in place to achieve this matching.

I, Diana J. Veilleux, certify that the data in this submission meets the criteria above, with the attached qualifications.

DIANA
VEILLEUX

 Digitally signed by DIANA
VEILLEUX
Date: 2024.01.24 13:32:03 -05'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None



MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics (OGE)

SUBJECT: FY 2024 Q2 - DATA Act Submission Certification Statement

MPM 2016-03 requires the Agency's DATA Act SAO to provide, on a quarterly basis, reasonable assurance that their Agency's internal controls support the reliability and validity of the agency account-level and award-level data reported to USAspending.gov. MPM 2016-03 specifies that this assurance should leverage data quality and management controls established in statute, regulation, and Federal-wide policy and be aligned with the internal control and risk management strategies in Circular A-123.

An Agency's quarterly SAO assurance includes three certification levels:

- The complete DATA Act quarterly submission to USAspending.gov is valid and reliable. Since a DATA Act submission contains a combination of many data sets, the SAO will be required to attest to the validity and reliability of the complete DATA Act submission and the interconnectivity/linkages across all the data in files A, B, C, D, E, and F. To provide this assurance, agencies should have internal controls in place over all of the data reported to USAspending.gov per A-123.
- The data in each DATA Act file reported in the quarterly submission to USAspending.gov is valid and reliable. To provide this level of certification, the SAO will confirm that internal controls over data quality mechanisms are in place for the data submitted in the files contained in the quarterly submission. Existing data quality measures required by regulation and/or OMB guidance will be sufficient for SAO reliance on individual data in files outlined in Appendix A. Consistent with MPM 2016-03, Appendix A summarizes existing validation and assurances over the data and files reporting to USAspending.gov and explains how the SAO assurance should leverage the existing requirements. In addition, OMB is reviewing opportunities to enhance assurances over specific DATA Act data and files and provide additional guidance, as appropriate.



- Data reported to USASpending.gov matches or is directly provided by authoritative sources outlined in MPM 2016-03. To provide this assurance, agencies should have controls and processes in place to achieve this matching.

I, Diana J. Veilleux, certify that the data in this submission meets the criteria above, with the attached qualifications.

DIANA
VEILLEUX

 Digitally signed by DIANA
VEILLEUX
Date: 2024.04.23 09:59:18 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None



MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics (OGE)

SUBJECT: FY 2024 Q3 - DATA Act Submission Certification Statement

MPM 2016-03 requires the Agency's DATA Act SAO to provide, on a quarterly basis, reasonable assurance that their Agency's internal controls support the reliability and validity of the agency account-level and award-level data reported to USAspending.gov. MPM 2016-03 specifies that this assurance should leverage data quality and management controls established in statute, regulation, and Federal-wide policy and be aligned with the internal control and risk management strategies in Circular A-123.

An Agency's quarterly SAO assurance includes three certification levels:

- The complete DATA Act quarterly submission to USAspending.gov is valid and reliable. Since a DATA Act submission contains a combination of many data sets, the SAO will be required to attest to the validity and reliability of the complete DATA Act submission and the interconnectivity/linkages across all the data in files A, B, C, D, E, and F. To provide this assurance, agencies should have internal controls in place over all of the data reported to USAspending.gov per A-123.
- The data in each DATA Act file reported in the quarterly submission to USAspending.gov is valid and reliable. To provide this level of certification, the SAO will confirm that internal controls over data quality mechanisms are in place for the data submitted in the files contained in the quarterly submission. Existing data quality measures required by regulation and/or OMB guidance will be sufficient for SAO reliance on individual data in files outlined in Appendix A. Consistent with MPM 2016-03, Appendix A summarizes existing validation and assurances over the data and files reporting to USAspending.gov and explains how the SAO assurance should leverage the existing requirements. In addition, OMB is reviewing opportunities to enhance assurances over specific DATA Act data and files and provide additional guidance, as appropriate.



- Data reported to USASpending.gov matches or is directly provided by authoritative sources outlined in MPM 2016-03. To provide this assurance, agencies should have controls and processes in place to achieve this matching.

I, Diana J. Veilleux, certify that the data in this submission meets the criteria above, with the attached qualifications.

DIANA
VEILLEUX

 Digitally signed by DIANA
VEILLEUX
Date: 2024.07.24 16:55:44 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None

SPR PRISM USER REVIEW

Time run: 10/2/2024 10:45:44

Choose your view:  General Detail ACTIVE LOGIN RIGHTS 

MAIN SITE	SITE ACCESS	FULL NAME	USER DESCRIPTION	ABILITY TO RELEASE ROLE	BUYER ASSIGNED ROLE	BUYER ROLE	CONTRACT OFFICER ROLE	REQUISITIONER ROLE	ACCOUNTING ROLE	RECEIVING ROLE	SECURITY TYPE	SECURITY GROUP	APPROVAL TYPE	APPROVAL THRESHOLD	SELF APPROVAL	DATE LAST LOGIN
OGE	OGE	(b)(6) OGE staff	OGE	N	N	N	N	Y	Y	N	APPROVALS		Requisition Approval	UNLIMITED	Y	10-Oct-2024
OGE	OGE	(b)(6) OGE staff	OGE	N	N	N	N	Y	Y	N	SECURITY GROUPS	REQUISITIONER/REVIEWER			N	10-Oct-2024

[Edit](#) - [Refresh](#) - [Print](#) - [Export](#) - [Add to Briefing Book](#) - [Copy](#)

SPR PRISM USER REVIEW

SPR PRISM USER REVIEW
Time run: 6/26/2024 8:31:54 AM
Choose your view: General Detail

ACTIVE Y

LOGIN RIGHTS Y

MAIN SITE	SITE ACCESS	FULL NAME	USER DESCRIPTION	ABILITY TO RELEASE ROLE	BUYER ASSIGN ROLE	BUYER ROLE	CONTRACT OFFICER ROLE	REQUISITIONER ROLE	ACCOUNTING ROLE	RECEIVING ROLE	SECURITY TYPE	SECURITY GROUP	APPROVAL TYPE	APPROVAL THRESHOLD	SELF APPROVAL	DATE LAST LOGIN
OGE	OGE	(b)(6) OGE staff	OGE	N	N	N	N	Y	Y	N	APPROVALS		Requisition Approval	UNLIMITED	Y	14-May-2024
OGE	OGE	(b)(6) OGE staff	OGE	N	N	N	N	Y	Y	N	SECURITY GROUPS	REQUISITIONER/REVIEWER			N	14-May-2024

Edit - Refresh - Print - Export - Add to Briefing Book - Copy



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**U.S. Office of Government Ethics (OGE)
Comprehensive Planning Document (CPD) Questionnaire
September 30, 2024**

1. What are the external factors that would affect OGE's financial statements audit?
 - a. Legislation: **None.**
 - b. Technology: **New/updated security mandates. OGE converted from an internally managed data center to a FEDRAMP Secured CLOUD environment in November 2023.**
 - c. Funding or Source(s) of Funds: **Annually Appropriated funding.**
 - d. Political climate: **OGE has been led by an Acting Director since July 2023. A new Director is undergoing the Presidentially Appointed-Senate Confirmation process. The presidential administration and Congress continue to review and propose new and revised ethics laws. This, along with delays in budgetary processes, creates a wide variety of unknown factors in efficiently managing and planning the agency's operating budget.**

2. What are the internal factors or changes at OGE that would affect the financial statements audit?
 - a. Management or staff structure (Provide current organization chart) **OGE is awaiting the confirmation of a new Director. OGE has been under an Acting Director since July 2023. The current organization chart is provided as PBC #14.**
 - b. Qualifications and competence of key personnel - Please provide a list of key personnel names and brief description of their job duties.
https://www.oge.gov/web/OGE.nsf/about_leadership
 - c. Key personnel turnover:
**Previous Director departed in July 2023.
The ADAEO retired in March 2024, a new ADAEO has been appointed.
The Program Review Branch Chief retired in April 2024; a new Chief is in the process of being hired.**

- d. OGE's location: **OGE moved from 1201 New York Ave, NW, Suite 500, Washington, DC 20005 to a new leased space at 250 E St., SW, Suite 750, Washington, DC 20024 on 2 February 2024.**
- e. Major operations - If the information is available on the internet, please provide the link. https://www.oge.gov/web/OGE.nsf/about_budget-performance
3. What are OGE's mission and vision? If the information is available on the internet, please provide us with the link.
https://www.oge.gov/web/OGE.nsf/about_what-we-do
4. What are the major goals for the year being audited? If the information is available on the internet, please provide us with the link.
https://www.oge.gov/web/OGE.nsf/about_budget-performance
5. What is the operating budget for FY 2024? If the information is available on the internet, please provide us with the link. **\$23,037,000.**
6. Are there any budget restrictions that will affect the financial statements for the year being audited? **No.**

(b)(6) OGE's Budget Officer

Digitally signed

by

(b)(6) OGE's
Budget Officer

Date: 2024.06.06

07:15:43 -04'00'

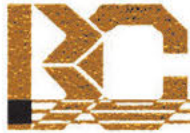
Signature

Date

(b)(6) OGE's Budget
Officer

Budget Officer

Title



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

May 28, 2024

(b)(6) OGE's Budget
Officer, Budget Officer
U.S. Office of Government Ethics
250 E. Street, SW
Washington, DC 20024

Dear (b)(6) OGE's
Budget Officer :

Brown & Company CPAs and Management Consultants PLLC is performing an audit of the financial statements of the U.S. Office of Government Ethics for the period ending September 30, 2024. The Clarified Auditing Standards require us to make inquiries of the management of the entity audited regarding the potential for fraud in its financial operations. This letter will serve to formalize that inquiry. We ask that you provide responses to the questions in Attachment A.

Please do not hesitate to contact me at (b)(6) auditor's phone number, should you have any questions.

Sincerely,

BROWN & COMPANY CPAs, PLLC

(b)(6) Brown & Company auditor signature

(b)(6) Brown & Company auditor



Attachment A

In conjunction with our audit of the U.S. Office of Government Ethics we must consider fraud in the financial statement preparation. Fraud can range from minor employee theft and unproductive behavior to misappropriation of assets and fraudulent financial reporting. Material financial statement fraud can have a significant adverse effect on an entity's reputation and ability to achieve its strategic objectives. The risk of fraud can be reduced through a combination of prevention, deterrence, and detection measures. Because fraud is so difficult to detect, management must place strong emphasis on fraud prevention. Management has both the responsibility and the means to implement measures to reduce the incidence of fraud. These measures must (should) be based upon the set of core values that are embraced by the agency. Management needs to clearly articulate that all employees will be held accountable to act within the organization's code of conduct. Neither fraudulent financial reporting nor misappropriation of assets can occur without a perceived opportunity to commit and conceal the act. Organizations should be proactive in reducing fraud opportunities.

Questions

1. How does management communicate its views on ethical business behavior to its employees? **ANSWER: OGE exercises leadership through consistent managerial interactions with employees focusing on sound ethical behavior. New employees are briefed by the OGE Designated Agency Ethics Official (DAEO) or ADAEO on OGE's code of conduct and expected ethical behavior. Further, annual ethics training is provided in an interactive and open methodology to all OGE employees covering various ethical topics. Ethical behavior is reinforced through constant interaction between supervisors and employees.**
2. Does management discuss with the board of directors how its internal control system serves to prevent, detect, and deter fraud? **ANSWER: OGE does not have a board of directors, but the agency's executive and senior staff is responsible for identifying internal control weaknesses and taking corrective action when required. Part of compliance with the objectives of FMFIA is the participation by leadership in a management assessment survey of OGE's internal controls. OGE's leadership understands the importance of internal**



management controls providing reasonable assurance that there are adequate safeguards in place and that no material weaknesses exist which would permit waste, fraud, or abuse.

3. Does management review the agency's reports or results of the agency's investigations that are available online? If yes, what effect did the agency's investigations have on management's policies and procedures? **ANSWER: This question is ambiguous as to the nature of the types of reports or results of those reports that are available online. As such a substantive answer as to effect of those reports on policy and procedure cannot be provided with any assurance.**
4. Does management understand the fraud risks specific to the agency? What are some of the high-risk areas? **ANSWER: Yes, management is continuously vigilant to fraud risks. Due to OGE's small size (approximately 77 employees) and the few employees involved in the purchasing process, all purchases are highly visible and the purchase process is readily available and transparent to the entire agency. Normally budget and purchasing processes are considered high risk areas but these processes are highly controlled within OGE. As such, the risk becomes extremely low due to the several layers of checks and balances currently in place and strictly enforced. Checks and balances are built into a monthly review process with multiple personnel from both OGE and Bureau of Fiscal Service (BFS) analysts reviewing purchase obligations. We receive monthly reports from BFS (Invoice Post Payment Audit report, Customer Activity report, Invoice Processing Platform monthly review, AR Regression report, CARS 224/CTA package report, FBwT Package report, GTAS report). These areas are under constant scrutiny and continue to be strengthened as a result of extensive monitoring and active internal controls. The annual internal control measures survey is discussed during management meetings to advance the importance of identifying fraud risks.**
5. Has management been proactive in reducing fraud opportunities? **ANSWER: OGE utilizes the budgetary and procurement services of the BFS, a shared financial services provider. Together, OGE and BFS have continued to strengthen internal controls and procedures for all OGE purchases through constant monitoring, creating checks and balances in reviewing and approving purchase requests, adding additional internal reviews of activity**



reports, and increasing communication within the various divisions in BFS and with OGE's Budget Officer, purchase card holders, and approving officials. OGE management is committed to the goal of continuing to reduce any opportunity for fraud.

6. Has management identified and attempted to measure fraud risks?

ANSWER: Yes, please refer to questions 4, 5, and 7.

7. Has management implemented, and is management appropriately monitoring, preventive and detective internal controls and other deterrent measures?

ANSWER: Management continuously reviews and improves active and passive internal controls that are designed to deter opportunities for fraud. To increase transparency and deter extraneous purchases, all purchase requests are entered into an internal on-line application which can be reviewed by any employee in the agency. Monthly government purchase card statements are reviewed by the Budget Officer, Approving Official and Budget Analyst at BFS prior to approval and any discrepancy is immediately addressed with the card holder. No purchases are made without an approved purchase request. Any variance in the amount approved for a purchase request and the amount invoiced is immediately investigated and resolved.

8. Does management create a culture of honesty and high ethics organizationally?

ANSWER: OGE is the agency within the executive branch that provides overall oversight of the executive branch policies designed to prevent and resolve conflicts of interest and promote high ethical standards for all executive branch employees. Given this mission, OGE's internal culture demands exceptional ethical behavior, and all employees' actions are constantly monitored to ensure that agency culture is above reproach. Initial ethics training is provided to all new employees on proper ethical conduct and standards with management's expectations that they meet and exceed the high standards required of them. Annual ethics training and related subject matter is provided to all OGE employees. The ADAEO routinely sends employees emails with reminders, guidance, and examples of ethical and unethical behavior.

9. Is there a code of conduct? In your opinion, is the code of conduct adequate?

ANSWER: Yes, OGE has a code of conduct. OGE is responsible for promulgating and maintaining enforceable standards of ethical conduct for



nearly four million civilian employees and uniformed service members in over 140 executive branch agencies and the White House. OGE also conducts outreach to the general public and private sector, and shares its good ethical practices with, and provides technical assistance to, state, local and foreign governments, and international organizations. The code of conduct is adequate.

10. How is the code of conduct communicated to all employees? **ANSWER: OGE's DAEO/ADAEO regularly conduct in-house training and are regarded as the experts in implementing all aspects of the Ethics in Government Act of 1978. As leaders and experts in the subject matter of ethics, OGE staff is well aware of the standards of conduct expected of federal employees. Mandatory initial ethics orientation as well as annual ethics training is provided to all staff.**
11. Is ongoing fraud awareness training carried out? **ANSWER: Yes.**
12. Is screening carried out for placement of employees in business areas particularly sensitive to fraud possibilities? **ANSWER: Yes**
13. Is segregation of duties appropriate to prevent fraud? **ANSWER: Yes**
14. Does top management create a positive workplace environment? **ANSWER: Yes**
15. Are employees encouraged to help to create a positive work environment and support the entity's values and code of conduct? **ANSWER: Yes**
16. Does management communicate the expectations about the consequences of committing fraud? **ANSWER: Yes**
17. What measures has the agency used to identify and mitigate fraud risks? **ANSWER: Please see Q6 above.**
18. Has the agency developed a fraud prevention oversight function? **ANSWER: OGE's fraud prevention oversight is significantly strengthened by its continual review and evaluation of budgetary and purchasing procedures. OGE has assumed the numerous controls BFS has implemented regarding fraud prevention. Constant communication with various divisions within BFS, the provision of monthly status reports requiring review and approval,**



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

and increased supervisor awareness of employee actions act to prevent fraud. Improvements continue to be implemented and thoroughly evaluated in all aspects of our budgetary, purchasing, and administrative processes.

19. If the answer to (18) is yes please describe the oversight process, and components? (E.g., an audit committee, an internal audit function, etc.) N/A
20. What are management's views about the risk of fraud at the agency? **ANSWER: Fraud is unacceptable behavior within an agency charged with oversight of the ethical behavior of the Executive Branch of the US Government and is not tolerated.**
21. Are managers aware of or have been notified of allegations of fraud or suspected fraud affecting the entity? **ANSWER: To date there have been no identified allegations of fraud or suspected fraud affecting OGE. However, if any allegations were to surface, managers would be quickly informed of the allegation and steps would be taken to address the situation.**
22. In your opinion, what other activities or measures should be taken to mitigate the potential for fraud at the agency? **ANSWER: Additionally, None. As a small agency we are careful to closely monitor activities for fraud and abuse occurring within the agency using the internal controls and separation of authority/responsibilities currently in place.**

(b)(6) OGE's Budget Officer

Printed Name

Budget Officer

Position

(b)(6) OGE's Budget Officer

Digitally signed by

(b)(6) OGE's Budget Officer

Date: 2024.06.06

07:23:30 -04'00'

Signature and Date



BROWN & COMPANY CPAs, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

May 28, 2024

(b)(6) OGE's Budget
Officer Budget Officer
U.S. Office of Government Ethics
250 E. Street, SW
Washington, DC 20024

Dear (b)(6) OGE's
Budget Officer :

Brown & Company CPAs and Management Consultants PLLC is performing an audit of the financial statements of the U.S. Office of Government Ethics for the period ending September 30, 2024. The Clarified Auditing Standards require us to make inquiries of the management of the entity audited regarding the potential for fraud in its financial operations. This letter will serve to formalize that inquiry. We ask that you provide responses to the questions in Attachment A.

Please do not hesitate to contact me at (b)(6), should you have any questions.

Sincerely,

BROWN & COMPANY CPAs, PLLC

(b)(6) Brown & Company auditor signature

(b)(6) Brown & Company auditor



Attachment A

In conjunction with our audit of the U.S. Office of Government Ethics we must consider fraud in the financial statement preparation. Fraud can range from minor employee theft and unproductive behavior to misappropriation of assets and fraudulent financial reporting. Material financial statement fraud can have a significant adverse effect on an entity's reputation and ability to achieve its strategic objectives. The risk of fraud can be reduced through a combination of prevention, deterrence, and detection measures. Because fraud is so difficult to detect, management must place strong emphasis on fraud prevention. Management has both the responsibility and the means to implement measures to reduce the incidence of fraud. These measures must (should) be based upon the set of core values that are embraced by the agency. Management needs to clearly articulate that all employees will be held accountable to act within the organization's code of conduct. Neither fraudulent financial reporting nor misappropriation of assets can occur without a perceived opportunity to commit and conceal the act. Organizations should be proactive in reducing fraud opportunities.

Questions

1. How does management communicate its views on ethical business behavior to its employees? **ANSWER: OGE exercises leadership through consistent managerial interactions with employees focusing on sound ethical behavior. New employees are briefed by the OGE Designated Agency Ethics Official (DAEO) or ADAEO on OGE's code of conduct and expected ethical behavior. Further, annual ethics training is provided in an interactive and open methodology to all OGE employees covering various ethical topics. Ethical behavior is reinforced through constant interaction between supervisors and employees.**
2. Does management discuss with the board of directors how its internal control system serves to prevent, detect, and deter fraud? **ANSWER: OGE does not have a board of directors, but the agency's executive and senior staff is responsible for identifying internal control weaknesses and taking corrective action when required. Part of compliance with the objectives of FMFIA is the participation by leadership in a management assessment survey of OGE's internal controls. OGE's leadership understands the importance of internal**



management controls providing reasonable assurance that there are adequate safeguards in place and that no material weaknesses exist which would permit waste, fraud, or abuse.

3. Does management review the agency's reports or results of the agency's investigations that are available online? If yes, what effect did the agency's investigations have on management's policies and procedures? **ANSWER: This question is ambiguous as to the nature of the types of reports or results of those reports that are available online. As such a substantive answer as to effect of those reports on policy and procedure cannot be provided with any assurance.**
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5. Has management been proactive in reducing fraud opportunities? **ANSWER: OGE utilizes the budgetary and procurement services of the BFS, a shared financial services provider. Together, OGE and BFS have continued to strengthen internal controls and procedures for all OGE purchases through constant monitoring, creating checks and balances in reviewing and approving purchase requests, adding additional internal reviews of activity**



reports, and increasing communication within the various divisions in BFS and with OGE's Budget Officer, purchase card holders, and approving officials. OGE management is committed to the goal of continuing to reduce any opportunity for fraud.

6. Has management identified and attempted to measure fraud risks?

ANSWER: Yes, please refer to questions 4, 5, and 7.

7. Has management implemented, and is management appropriately monitoring, preventive and detective internal controls and other deterrent measures?

ANSWER: Management continuously reviews and improves active and passive internal controls that are designed to deter opportunities for fraud. To increase transparency and deter extraneous purchases, all purchase requests are entered into an internal on-line application which can be reviewed by any employee in the agency. Monthly government purchase card statements are reviewed by the Budget Officer, Approving Official and Budget Analyst at BFS prior to approval and any discrepancy is immediately addressed with the card holder. No purchases are made without an approved purchase request. Any variance in the amount approved for a purchase request and the amount invoiced is immediately investigated and resolved.

8. Does management create a culture of honesty and high ethics organizationally?

ANSWER: OGE is the agency within the executive branch that provides overall oversight of the executive branch policies designed to prevent and resolve conflicts of interest and promote high ethical standards for all executive branch employees. Given this mission, OGE's internal culture demands exceptional ethical behavior, and all employees' actions are constantly monitored to ensure that agency culture is above reproach. Initial ethics training is provided to all new employees on proper ethical conduct and standards with management's expectations that they meet and exceed the high standards required of them. Annual ethics training and related subject matter is provided to all OGE employees. The ADAEO routinely sends employees emails with reminders, guidance, and examples of ethical and unethical behavior.

9. Is there a code of conduct? In your opinion, is the code of conduct adequate?

ANSWER: Yes, OGE has a code of conduct. OGE is responsible for promulgating and maintaining enforceable standards of ethical conduct for



nearly four million civilian employees and uniformed service members in over 140 executive branch agencies and the White House. OGE also conducts outreach to the general public and private sector, and shares its good ethical practices with, and provides technical assistance to, state, local and foreign governments, and international organizations. The code of conduct is adequate.

10. How is the code of conduct communicated to all employees? **ANSWER: OGE's DAEO/ADAEO regularly conduct in-house training and are regarded as the experts in implementing all aspects of the Ethics in Government Act of 1978. As leaders and experts in the subject matter of ethics, OGE staff is well aware of the standards of conduct expected of federal employees. Mandatory initial ethics orientation as well as annual ethics training is provided to all staff.**
11. Is ongoing fraud awareness training carried out? **ANSWER: Yes.**
12. Is screening carried out for placement of employees in business areas particularly sensitive to fraud possibilities? **ANSWER: Yes**
13. Is segregation of duties appropriate to prevent fraud? **ANSWER: Yes**
14. Does top management create a positive workplace environment? **ANSWER: Yes**
15. Are employees encouraged to help to create a positive work environment and support the entity's values and code of conduct? **ANSWER: Yes**
16. Does management communicate the expectations about the consequences of committing fraud? **ANSWER: Yes**
17. What measures has the agency used to identify and mitigate fraud risks? **ANSWER: Please see Q6 above.**
18. Has the agency developed a fraud prevention oversight function? **ANSWER: OGE's fraud prevention oversight is significantly strengthened by its continual review and evaluation of budgetary and purchasing procedures. OGE has assumed the numerous controls BFS has implemented regarding fraud prevention. Constant communication with various divisions within BFS, the provision of monthly status reports requiring review and approval,**



BROWN & COMPANY CPAs, PLLC
CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

and increased supervisor awareness of employee actions act to prevent fraud. Improvements continue to be implemented and thoroughly evaluated in all aspects of our budgetary, purchasing, and administrative processes.

19. If the answer to (18) is yes please describe the oversight process, and components? (E.g., an audit committee, an internal audit function, etc.) N/A
20. What are management's views about the risk of fraud at the agency? **ANSWER: Fraud is unacceptable behavior within an agency charged with oversight of the ethical behavior of the Executive Branch of the US Government and is not tolerated.**
21. Are managers aware of or have been notified of allegations of fraud or suspected fraud affecting the entity? **ANSWER: To date there have been no identified allegations of fraud or suspected fraud affecting OGE. However, if any allegations were to surface, managers would be quickly informed of the allegation and steps would be taken to address the situation.**
22. In your opinion, what other activities or measures should be taken to mitigate the potential for fraud at the agency? **ANSWER: Additionally, None. As a small agency we are careful to closely monitor activities for fraud and abuse occurring within the agency using the internal controls and separation of authority/responsibilities currently in place.**

(b)(6) OGE's Budget Officer

Printed Name

Budget Officer

Position

Signature and Date



MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: April 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.05.24
16:22:29 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: August 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.09.27
10:36:59 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: December, FY2024 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA VEILLEUX Digitally signed by DIANA VEILLEUX
Date: 2024.01.24 13:33:13 -05'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: February 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.03.22
10:33:35 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: January 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.02.26
13:58:43 -05'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: July 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.08.22
15:51:45 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: June 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.07.24
16:54:23 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: March 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA
VEILLEUX

Digitally signed by
DIANA VEILLEUX
Date: 2024.04.23
10:00:50 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Shelley K. Finlayson
Program Counsel and Chief of Staff
U.S. Office of Government Ethics

SUBJECT: May 2024 FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Shelley K. Finlayson, attest that the data in this submission meets the criteria above.

**SHELLEY
FINLAYSON** Digitally signed by
SHELLEY FINLAYSON
Date: 2024.06.26
07:24:35 -04'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None





MEMORANDUM FOR FISCAL SERVICE ADMINISTRATIVE RESOURCE CENTER

FROM: Diana J. Veilleux
Senior Accountable Official
U.S. Office of Government Ethics

SUBJECT: October and November FY24 - DATA Act Submission Attestation Statement

I attest that the monthly data being submitted to Treasury in Files A-C meets the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following my agency’s normal practices and procedures, including the same systems and methods used to certify the agency’s last quarterly submission. I attest that I will continue to evaluate this data, following data quality control processes, and will thereafter certify the data, including any corrections, in the next quarterly certification statement, consistent with OMB A-123, Appendix A.

I, Diana J. Veilleux, attest that the data in this submission meets the criteria above.

DIANA VEILLEUX Digitally signed by DIANA VEILLEUX
Date: 2024.01.11 14:37:17 -05'00'

Qualification to File A	None
Qualification to File B	None
Qualification to File C	None
Qualification to File D	None



UNITED STATES OFFICE OF GOVERNMENT ETHICS



2 October 2023

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics Property Rights

Notice is provided that the rights to any property under OGE control have not been pledged, assigned, or restricted in any manner.

(b)(6) OGE's
Budget Officer
Digitally signed by
(b)(6) OGE's
Date: 2023.10.02
09:40:55 -04'00'
(b)(6) OGE's Budget
Officer
Budget Officer



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



26 June 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics Property Rights

Notice is provided that the rights to any property under OGE control have not been pledged, assigned, or restricted in any manner.

(b)(6) OGE's
Budget Officer

Digitally signed by
(b)(6) OGE's Budget
Officer
Date: 2024.06.26
11:15:38 -04'00'

Budget Officer



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



2 October 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics Property Rights

Notice is provided that the rights to any property under OGE control have not been pledged, assigned, or restricted in any manner.

(b)(6) OGE's
Budget Officer
Digitally signed by
(b)(6) OGE's
Date: 2024.10.02
11:11:40 -04'00'
(b)(6) OGE's Budget
Officer
Budget Officer



UNITED STATES OFFICE OF GOVERNMENT ETHICS



2 October 2023

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics - Net Position Components

Notice is provided that there are no encumbrances or restrictions on the availability and use of net position components.

(b)(6) OGE's
Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2023.10.02
09:41:58 -04'00'

(b)(6) OGE's Budget
Officer
Budget Officer



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



26 June 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics - Net Position Components

Notice is provided that there are no encumbrances or restrictions on the availability and use of net position components.

(b)(6) OGE's
Budget Officer

Budget Officer

Digitally signed by
(b)(6) OGE's Budget
Date: 2024.06.26
11:13:05 -04'00'



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



2 October 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics - Net Position Components

Notice is provided that there are no encumbrances or restrictions on the availability and use of net position components.

(b)(6) OGE's
Budget Officer

Digitally signed by

(b)(6) OGE's

Date: 2024.10.02

11:10:42 -04'00'

(b)(6) OGE's Budget
Officer
Budget Officer



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



MEMORANDUM FOR RECORD

SUBJECT: Law and Regulations Pertaining to the U.S. Office of Government Ethics

DATE: May 22, 2024

Notice is provided that there have been no new laws, statutes, or regulations of substantial change that effect the operations and financial processes of the U.S. Office of Government Ethics.

(b)(6) OGE's
Budget Officer
[Redacted]
Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2024.05.22
12:43:21 -04'00'



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



MEMORANDUM FOR RECORD

SUBJECT: 2024 Board and/or Finance Committee Meeting Minutes

DATE: May 22, 2024

Notice is provided that there are no recorded /written Board and/or Finance Committee Meeting Minutes through February 29, 2024 pertaining to the U.S. Office of Government Ethics.

(b)(6) OGE's
Budget Officer

Digitally signed by

(b)(6) OGE's Budget
Officer

Date: 2024.05.22

12:44:18 -04'00'

(b)(6) OGE's Budget
Officer
Budget Officer



UNITED STATES OFFICE OF GOVERNMENT ETHICS



2 October 2023

MEMORANDUM FOR RECORD

SUBJECT: 2023 Board and/or Finance Committee Meeting Minutes

Notice is provided that there are no recorded /written Board and/or Finance Committee Meeting Minutes through September 30, 2023 pertaining to the U.S. Office of Government Ethics.

(b)(6) OGE's
Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2023.10.02
09:43:06 -04'00'

(b)(6) OGE's Budget
Officer
Budget Officer



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



2 October 2023

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics – Schedule of Construction in Progress

Notice is provided that OGE has begun the process for construction (redesign, minor interior construction and refurbishment) of new office space at 250 E Street SW, Washington DC 20013 effective 29 September 2023. The construction contract was awarded in the amount of \$292,456.43 with an estimated completion date of mid-January 2024, if not before. Construction is overseen by GSA representatives. An Occupancy Agreement will be completed upon acceptance of the refurbished space.

(b)(6)
OGE's
Budget
Officer
(b)(6) OGE's Budget
Officer
Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2023.10.02 09:38:26
00'



UNITED STATES OFFICE OF
GOVERNMENT ETHICS



26 June 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics – Schedule of Construction in Progress

Notice is provided that OGE has completed the reconstruction of new office space located at 250 E St., SW, Suite 750, Washington, DC 20024 that began in late 2023 and ended on or about 1 March 2024. While minor punch list items continue to be worked on, no major construction is occurring or anticipated at 250 E St.

(b)(6) OGE's
Budget Officer

Digitally signed by
(b)(6) OGE's Budget
Officer
Date: 2024.06.26
08:58:11 -04'00'

Budget Officer



UNITED STATES OFFICE OF GOVERNMENT ETHICS



2 October 2024

MEMORANDUM FOR RECORD

SUBJECT: U.S. Office of Government Ethics – Schedule of Construction in Progress

Notice is provided that OGE has completed the reconstruction of new office space located at 250 E St., SW, Suite 750, Washington, DC 20024 that began in late 2023 and ended on or about 1 March 2024. All minor punch list items have been completed and no major construction is occurring or anticipated at 250 E St.

(b)(6) OGE's
Budget Officer

Digitally signed by
(b)(6) OGE's
Date: 2024.10.02
11:09:42 -04'00'

(b)(6) OGE's Budget
Officer

Budget Officer



Budget Account (aaa-bb-ccc)	Program Point of Contact	Workforce Type	Primary Program Category	Program Description	Program Focus	Total Cost FY 2024 Actual	Total Cost FY 2025 President's	Total Cost FY 2026 President's	Estimated Participants FY 2024	Estimated Participants FY 2025	Estimated Participants FY 2026	Beneficiary Type
434-00-1100	James T. Cooper	Federal	Training and Prof Development - Online	Govern	CSF - Govern	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)
434-00-1100	James T. Cooper	Federal	Training and Prof Development - Multiple formats	Identify	CSF - Identify	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)
434-00-1100	James T. Cooper	Federal	Training and Prof Development - Multiple formats	Protect	CSF - Protect	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)
434-00-1100	James T. Cooper	Federal	Training and Prof Development - Multiple formats	Detect	CSF - Detect	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)
434-00-1100	James T. Cooper	Non-Federal	Training and Prof Development - Multiple formats	Recover	CSF - Respond	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)
434-00-1100	James T. Cooper	Non-Federal	Training and Prof Development - Multiple formats	Recover	CSF - Recover	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)

in MILLIONS

(b)(5)
(b)(5)
(b)(5)

Account (a NIST Framework / Capability	FY2023 Actual	FY2024 President's Budget	FY2025 President's Budget Submission	FY2026 President's Budget Submission	x1M	Purpose/Outcome	Agency/M	Discretionary/Mandatory
434-00-11 Identify - Continuous Diagnostics and Mitigation (CDM)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	(b)(5)	Implement and maintain the tools associated with the CDM program.	Agency	Discretionary
434-00-11 Identify - Non-CDM Information Security Continuous Monitoring						Implement and maintain ISCM capabilities not provided through CDM Phase 1.	Agency	Discretionary
434-00-11 Identify - Mobile Device Management						Manage the security of government owned mobile devices and ensuring that mobile devices connecting to Federal networks are secure.	Agency	Discretionary
434-00-11 Identify - Authorization and Policy						Attainment and renew authorizations to operate (ATO's) for agency information systems.	Agency	Discretionary
434-00-11 Protect - Trusted Internet Connections						Acquire and maintain Managed Trusted Internet Protocol Services (MTIPS) provider.	Agency	Discretionary
434-00-11 Protect - Credentialing and Access Management						Acquire and maintain Personal Identity Verification (PIV) cards or other tokens to authenticate system users.	Agency	Discretionary
434-00-11 Protect - Insider Threat						Establish and maintain an Insider Threat Program.	Agency	Discretionary
434-00-11 Protect - System Security Testing and Analysis						Assess the vulnerability of an enterprise by multiple means of vulnerability scanning and penetration testing, including automated penetration testing.	Agency	Discretionary
434-00-11 Protect - Security Training						Create and utilize cybersecurity awareness and training materials, including tools, design, and training completion tracking.	Agency	Discretionary
434-00-11 Protect - Cloud Security						Ensure sufficient security of systems and information that have been moved to cloud-based platforms.	Agency	Discretionary
434-00-11 Protect - Data Safeguarding						Safeguard data at rest.	Agency	Discretionary
434-00-11 Protect - Secure Data Transmission						Safeguard data in motion.	Agency	Discretionary
434-00-11 Detect - Anti-Phishing and Malware Defense						Implement technologies and processes that reduce the risk of malware, both generally and that which may be introduced through email and social engineering.	Agency	Discretionary
434-00-11 Detect - Data Loss Prevention						Implement Data Loss Prevention (DLP) technology.	Agency	Discretionary
434-00-11 Detect - Intrusion Prevention						Implement intrusion prevention technology.	Agency	Discretionary
434-00-11 Respond - Incident Management and Response						Respond to and manage information security incidents.	Agency	Discretionary
434-00-11 Respond - Prosecution and Investigation of Cyber Intrusions						Gather evidence in support of investigating and prosecuting cyber intrusions.	Agency	Discretionary
434-00-11 Recover - Disaster Recovery						Return a system or systems to operating capability following a disaster.	Agency	Discretionary
434-00-11 Recover - Incident Recovery						Return a system or systems to operating capability following a cyber-related incident.	Agency	Discretionary
434-00-11 Recover - Incident Notification						Provide public/internal notifications to potentially impacted persons following cybersecurity incidents involving the possible loss of PII.	Agency	Discretionary
434-00-11 Identify - Data Categorization and Classification						Implement security monitoring and enforcement rules based on existing and newly developed data categorization and "tags" within enterprise datasets and documents	Agency	Discretionary
434-00-11 Identify - Supply Chain Risk Management (SCRM) and Acquisitions Management						Establish the program and to operate and maintain the Information & Communications Technology (ICT) SCRM and Acquisitions management program	Agency	Discretionary
434-00-11 Protect - Zero Trust Network Architecture						Moving the organization's enterprise architecture towards an end state where every distinct application they run is inside its own perimeter (or is itself its own perimeter), and is treated	Agency	Discretionary
434-00-11 Protect - Security Log Management						Planning, processing, implementing, and improving log management.	Agency	Discretionary
434-00-11 Protect - Secure Patch Management						Planning, implementing, and integrating patch management processes.	Agency	Discretionary
434-00-11 Detect - Endpoint Detection and Response						Implement EDR capabilities, this includes gap-filling activities and/or standing up the capability.	Agency	Discretionary
434-00-11 M-22-16 - Cyber Human Capital							Agency	Discretionary
434-00-11 M-22-16 - Securing Infrastructure Investments							Agency	Discretionary
434-00-11 M-22-16 - Sector Risk Management Agency (SRMA)							Agency	Discretionary

OGE Monthly Compliance Report - September 2024

Here are the OGE Compliance reports for September 2024. (b)(6) OGE contr and I will work on the M365 remediations and provide a follow up report by 9/19.

Microsoft 365 Report

- There are 13 findings that we feel are a result of using CrowdStrike rather than Microsoft Defender for Endpoint Protection. (b)(6) OGE contr is waiting for a response from Microsoft.
- There are seven (7) findings that require GPO updates. (b)(6) OGE contr is working with (b)(6) and (b)(6) OGE to remediate.

Microsoft Defender / Azure Report –

- There are currently no outstanding OGE Azure vulnerabilities. All items reported by Azure Defender Regulatory Compliance for FedRAMP Moderate have been remediated or addressed.
- The findings related to the number of subscription owners (AC2* and AC6* High & Medium Severity) were reviewed with (b)(6) and both parties agree that this is closely monitored and managed by OGE and FedScale. This was deemed to be a low risk and was accepted.
- The following tables are the Summary Tab from the Microsoft Defender / Azure Report. If you require additional details, there are separate tabs for Medium and High severity and the raw export file.

OGE Azure Defender FedRAMP M Compliance Report - September 2024

High Severity		Original Count	Updated Count	Recommended Action	Remediation / Comments
Control	Control Name				
AC-2	Additional assessments for AC-2 - Account Management	1	0	A maximum of 3 owners should be designated for subscriptions	The number of owners is monitored and managed by OGE - Risk accepted
AC-6	Additional assessments for AC-6 - Least Privilege	1	0	A maximum of 3 owners should be designated for subscriptions	The number of owners is monitored and managed by OGE - Risk accepted
SC-8	Additional assessments for SC-8 - Transmission Confidentiality And Integrity	4	0	Windows servers should be configured to use secure communication protocols	Automatic scripts are run to disable TLS 1.1 or lower
SI-2	Additional assessments for SI-2 - Flaw Remediation	1	0	System updates should be installed on your machines	OGE runs automatic scheduled patching/updates
SC-8.1	Cryptographic Or Alternate Physical Protection	4	0	Windows servers should be configured to use secure communication protocols	Automatic scripts are run to disable TLS 1.1 or lower
Total		11	0		

Medium Severity		Original Count	Updated Count	Recommended Action	Remediation / Comments
Control	Control Name				
SI-3	Additional assessments for SI-3 - Malicious Code Protection	157	0		
SI-3.1	Central Management	157	0	Windows Defender Exploit Guard should be enabled on machines	OGE implemented CrowdStrike rather than Defender Endpoint or Exploit Guard.
SI-16	Memory Protection	157	0		
SI-4	Additional assessments for SI-4 - Information System Monitoring	5	0	Guest Configuration extension should be installed on machines	FedScale runs scripts to enable Guest Configuration on machines
AU-12	Audit Generation	5	0	Guest Configuration extension should be installed on machines	FedScale runs scripts to enable Guest Configuration on machines
SC-8	Additional assessments for SC-8 - Transmission Confidentiality And Integrity	4	0	Windows servers should be configured to use secure communication protocols	Automatic scripts are run to disable TLS 1.1 or lower
SC-8.1	Cryptographic Or Alternate Physical Protection	4	0	Windows servers should be configured to use secure communication protocols	Automatic scripts are run to disable TLS 1.1 or lower
AC-2	Additional assessments for AC-2 - Account Management	1	0	A maximum of 3 owners should be designated for subscriptions	The number of owners is monitored and managed by OGE - Risk accepted
AC-6	Additional assessments for AC-6 - Least Privilege	1	0	A maximum of 3 owners should be designated for subscriptions	The number of owners is monitored and managed by OGE - Risk accepted
SI-2	Additional assessments for SI-2 - Flaw Remediation	1	0	System updates should be installed on your machines	OGE runs automatic scheduled patching/updates
Total		492	0		

Remediated
In progress
Escalated

We do not anticipate any issues remediating the remaining findings before 9/19/2024.

Please let me know if you have any questions.

(b)(6) OGE contr



(b)(6) OGE contractor

Cell: (b)(6)

(b)(6)

www.FedScale.com

FedScale is an 8(a), HUBZone, Small Women-Owned Business certified by the SBA
GSA Schedule 70: GS-35F-449GA | GSA STARS III: Contract # 47QTCB21D0312

Review and Approval

This document was reviewed and approved on 2024-09-10 by the CIO.

Ty Cooper

Ty Cooper, CISSP, Security+

Chief Information & Cybersecurity Officer

Assistant Director for Information Technology

US Office of Government Ethics

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



Preventing Conflicts of Interest
in the Executive Branch



Agency_____

FINANCIAL REPORT

FISCAL
YEAR
2023

UNITED STATES
OFFICE OF
GOVERNMENT
ETHICS

MISSION

PROVIDE OVERALL
LEADERSHIP AND
OVERSIGHT OF THE
EXECUTIVE
BRANCH
ETHICS PROGRAM
DESIGNED TO
PREVENT AND
RESOLVE
CONFLICTS OF
INTEREST



November 15, 2023

The Honorable Shalanda Young
Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Dear Director Young:

I am pleased to transmit to you the Agency Financial Report (AFR) for the U.S. Office of Government Ethics (OGE) for fiscal year 2023. The AFR includes OGE's Management Discussion and Analysis of Results and OGE's Management Assurances, and Audited Financial Statements.

OGE's management is responsible for establishing and maintaining effective internal controls over financial reporting, safeguarding of assets, and complying with applicable laws and regulations. In accordance with OMB guidance, I have determined, to the best of my knowledge and belief, that the performance and financial data included in this report are complete and reliable. OGE has received an unqualified opinion on its financial statements as of September 30, 2023, and the auditors found no material weaknesses related to OGE's compliance in internal controls over financial reporting.

If you need additional information with regard to this submission, please contact Diana J. Veilleux at 202-482-9203.

Sincerely,

**SHELLEY
FINLAYSON**

Shelley K. Finlayson
Acting Director

 Digitally signed by SHELLEY
FINLAYSON
Date: 2023.11.15 07:06:42 -05'00'

Attachment



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Part I – Management’s Discussion and Analysis

This section provides a brief description of the U.S. Office of Government Ethics’ (OGE) mission and organizational structure, a high-level discussion of OGE’s key performance goals, and an analysis of OGE’s financial statements and stewardship.¹

Mission Statement and Background

OGE was established by the Ethics in Government Act of 1978 to provide “overall direction of executive branch policies related to preventing conflicts of interest on the part of officers and employees of any executive [branch] agency.” As this statutory language makes clear, the primary objective of the executive branch ethics program is one of prevention.

Under OGE’s leadership, thousands of ethics officials are engaged every day in preventing ethical lapses and protecting the impartiality of government decision-making by implementing ethics programs and applying the ethics laws and rules in the more than 140 agencies across the executive branch.

If these efforts at prevention fall short, agencies may be crippled by scandal, important work may be delayed or derailed, leaders may be forced from office, and ultimately the public’s trust in government may be eroded.

OGE and Executive Branch Agencies: A Shared Responsibility

The head of each executive branch agency is statutorily responsible for leading the ethics program in their agency. This responsibility includes creating an ethical culture by

demonstrating a personal commitment to ethics and providing the necessary resources to implement a strong and effective agency ethics program.



The head of each agency is also responsible for selecting a Designated Agency Ethics Official (DAEO). The DAEO, with the support of professional ethics staff, is the employee with primary responsibility for directing the daily activities of an agency’s ethics program and coordinating with OGE.

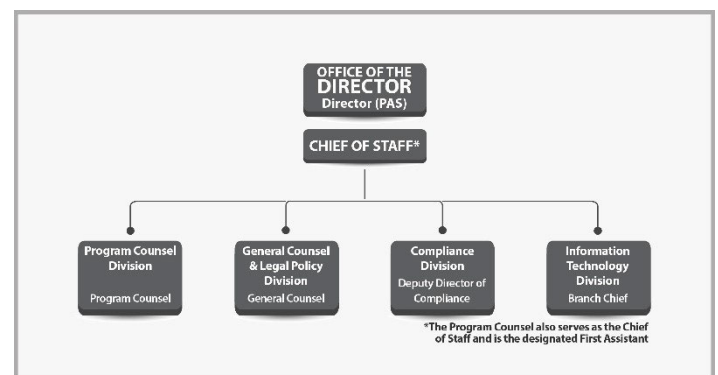
¹ OGE has chosen to produce an Agency Financial Report (AFR) and Annual Performance Report (APR) in lieu of a Performance and Accountability Report. OGE will provide more detailed information regarding its performance goals and results in its fiscal year 2023 APR, which OGE will post on its [website](#) by the spring of 2024.

Each agency's employees, including supervisors, human capital officials, and the agency's Inspector General, play a significant role in maintaining the integrity of government programs and operations.

Further, OGE, and the ethics officials across the government, are not alone in promoting trust in government. Other executive branch agencies and entities focus on additional areas of government integrity, such as merit system protections in the civil service; full and open competition in procurement; fiscal controls; transparency programs; investigation of waste, fraud, and abuse; and criminal, civil, and administrative enforcement.

Office of Government Ethics: A Small but Agile Agency

OGE is a lean organization, operating at fewer than its 80 authorized full-time equivalents (FTE). OGE's greatest resource is its multidisciplinary staff of attorneys, ethics and financial experts, as well as other key personnel. OGE is headed by a Director who is appointed to a five- year term by the President after confirmation by the Senate. In addition to the Office of the Director, OGE is divided into four divisions, guided by OGE's career Chief of Staff and senior leadership, who work in concert to carry out OGE's mission.



Performance Highlights

The public can have greater confidence in the integrity of executive branch programs and operations when government decisions are made free from conflicts of interest. OGE's four strategic goals for fiscal years 2022 through 2026 reflect the long-term outcomes that OGE strives to achieve in order to prevent and resolve conflicts of interest.

The daily work of OGE is driven by the strategic objectives and performance goals established under each of the overall strategic goals set forth below. In fiscal year 2023, OGE met or exceeded all of its performance goals.²

Below are performance highlights from each of OGE's major programs that support OGE's strategic goals.

² OGE's performance goals are based on statistical data from a variety of existing sources, including post-training evaluations, an annual agency ethics program questionnaire, and the Annual Survey of Ethics Officials.

Strategic Goal 1: Advance a strong, consistent executive branch ethics program

Advancing a strong, consistent ethics program is important because of the way that the executive branch ethics program is structured. As noted above, OGE supervises a program that spans over 140 agencies and nearly 3 million employees. Thus, it is essential that the ethics program have consistent standards that OGE can administer across all agencies. To achieve this significant goal, OGE provides expert guidance and support to stakeholders both within and outside government; strengthens the expertise of officials who are integral to the executive branch ethics programs through education and on-demand support; continuously refines ethics policy and issues interpretive guidance; and leads the financial disclosure program and processes and the executive branch e-filing system, *INTEGRITY*.

Desk Officer Support: OGE provides necessary support to agency ethics officials so that they can provide uniform and effective ethics guidance to nearly 3 million federal employees in the executive branch who serve the American people. OGE provides timely, expert advice on applying ethics laws and regulations, and disseminates up-to-date ethics information ethics practitioners need to do their jobs effectively. OGE's Desk Officers assist agencies in resolving difficult ethics issues requiring expertise that only the supervising ethics office can provide. In fiscal year 2023, OGE Desk Officers and attorneys responded to approximately 900 requests for assistance from agencies. Desk Officers also proactively engaged with agency ethics offices through meetings to provide expertise and support, and to raise awareness of the range and availability of OGE's services. On several occasions, OGE Desk Officers met with new ethics officials to provide an overview of the requirements of the ethics program and to introduce them to the services provided by OGE. Eighty-nine percent (89%) of survey respondents indicated that Desk Officers helped them to perform their job duties.

Congressional Affairs: In addition to assisting executive branch ethics officials, OGE responded to requests for assistance from other key stakeholders, including Congress. OGE serves as the legislative liaison on behalf of the entire executive branch ethics program. OGE works to build congressional understanding of the executive branch ethics program and to inform congressional oversight and revisions to ethics laws. Notably, OGE responded in writing to several complex inquiries from members of Congress and provided 25 telephone consultations in response to requests for technical assistance on draft legislation and a wide variety of executive branch ethics issues. During the fiscal year, OGE also tracked 110 bills of relevance to the executive branch ethics program introduced in the 118th Congress.

Training: OGE provided ethics training to ethics officials across the executive branch, which is essential to ensuring consistency in the application of ethics laws and policy. In fiscal year 2023, OGE launched four new offerings: the Annual Professional Ethics Practitioner (PEP) Certificate, Accelerated Certification in Ethics (ACE), Skill Builders, and Interactive Trainings. For example, OGE designed the new annual PEP certificate for ethics officials who are performing some or all functions of an ethics program at full competency and who wish to maintain their skills and stay current with policy

changes and developing practices in the ethics profession. By offering an annual certificate, OGE signals an expectation of ongoing professional development by ethics officials.

In fiscal year 2023, OGE continued to offer a wide array of additional educational offerings to ensure that ethics officials had access to the expertise and tools needed to do their jobs. OGE's virtual [library](#) includes more than a 100 education resources designed for use by ethics officials, including recordings of training presentations, slide decks, and job aids, which can be searched and sorted by topic, type, and complexity. In fiscal year 2023, OGE provided orientation sessions to new ethics officials to introduce them to their roles and responsibilities as ethics program leaders and advocates. Nearly 45 senior officials participated in these training sessions.

As part of OGE's Equity Action Plan in fiscal year 2023, OGE shared resources and held 4 virtual workshops with ethics officials on how to incorporate inclusivity and accessibility principles into the delivery of ethics education to their agencies' employees. 64 ethics officials from 28 agencies participated in the workshops. In fiscal year 2023, OGE also continued to create opportunities for knowledge exchange and collaboration between ethics officials across executive branch agencies. For example, OGE continued its monthly "flash networking" series to provide ethics officials with an opportunity to build their professional networks.

Ethics rules: In fiscal year 2023, OGE published a final [regulation](#) governing legal expense funds (LEF) for executive branch employees. OGE received nearly 7,000 comments to the proposed rule. Each comment was considered and is addressed in the [preamble](#) to the final rule. This new rule creates standards for an executive branch employee's acceptance of payments for legal expenses through a legal expense fund, as well as an employee's acceptance of *pro bono* legal services.

In fiscal year 2023, OGE also published a [proposed regulation](#) to modernize the Standards of Ethical Conduct for Employees of the Executive Branch (the Standards). The proposed amendments seek to update the Standards based on OGE's experience gained from application of the regulation since its inception, and to include the principles contained in Executive Order 13985 to advance equity.

Ethics guidance: In fiscal year 2023, OGE issued 14 legal advisories providing guidance on emerging ethics issues, such as [cryptocurrency](#), [ethics legislation](#), and [official social media use](#). OGE also [published](#) the revised Compilation of Federal Ethics Laws, which included the [recodification](#) of the Ethics in Government Act. In developing advisories, OGE continued to use an evidence-based approach to determine topics, as well as seek feedback from agency ethics officials prior to issuance, to ensure the usefulness and clarity of the guidance. In addition to legal advisories, OGE issued 6 timely and informative program advisories covering ethics program requirements. A survey of executive branch ethics officials found that ninety-two percent (92%) of respondents reported that OGE's advisories help them perform their job duties.

INTEGRITY: OGE worked to ensure that *INTEGRITY* continued to reliably and securely operate for the high volume of nominees using the system during the post-election period and the thousands of current filers and reviewers who rely on the web-based system every year at no cost. As with every year, OGE also underwent and successfully completed an independent security review. In addition, OGE continued to convene regular *INTEGRITY* Advisory Council meetings to provide a forum for agencies to discuss and prioritize upgrades to the system.

OGE continued to provide high-quality support for users and agencies to the system's more than 39,000 users (filers, administrators, and reviewers) by providing outstanding Help Desk services, making available training resources and tutorials, and providing regular training opportunities for both new and experienced users through monthly webinars. Finally, OGE engaged in outreach to the user agency community by administering an annual User Support Survey, which allows agency *INTEGRITY* administrators to provide feedback on *INTEGRITY* assistance, resources, and training, and which this fiscal year, indicated a ninety-seven percent (97%) satisfaction rate.

Financial disclosure forms: In fiscal year 2023, OGE reviewed OGE Form 201 (release of ethics documents) and Executive Branch Qualified Trust documents. OGE made several changes to the Form 201, with the goals of making the form more appropriate for use throughout the executive branch, and providing requesters with clarifying information about the use of the form. In fiscal year 2023, OGE also began the review process for both the public (OGE Form 278e) and confidential (OGE Form 450) financial disclosure forms, and conducted an extensive feedback process with stakeholders. In addition to work on renewal of existing forms, OGE sought and received OMB approval for new forms that will be used in connection with OGE's legal expense fund regulation.

Strategic Goal 2: Hold the executive branch accountable for carrying out an effective ethics program

OGE not only supports the ethics officials who carry out the program executive branchwide, it also ensures that agencies have effective ethics programs. OGE accomplishes this by monitoring agency compliance with executive branch ethics program requirements and monitoring senior leaders' compliance with individual ethics commitments. In performing its oversight function, OGE ensures that executive branch agencies are held accountable for carrying out effective ethics programs. Through its program review, data collection, and financial disclosure review activities, OGE evaluates the processes and systems in place at the agency level to ensure consistent and successful ethics program management.

Program Reviews: Through agency ethics program reviews – plenary, inspection, and follow-up reviews – OGE ensures consistent and sustainable agency ethics program compliance with established executive branch ethics laws, regulations, and policies, and provides recommendations for meaningful program improvement. Program reviews include an examination of agency ethics program materials, such as financial disclosure reports, documentation of ethics advice provided to employees, training records, and ethics agreement compliance tracking.

In fiscal year 2023, OGE conducted 42 program reviews and 12 follow-up reviews. Reports on each of these 54 reviews were published and posted on OGE's [website](#). In fiscal year 2023, OGE's ethics program reviews resulted in 61 recommendations addressing specific ethics program deficiencies. In cases in which OGE identified a program weakness during a program review, OGE met its target for the percentage of program reviews that resulted in improvements in the agency's ethics program.

Annual Financial Disclosure: OGE also helps ensure that senior officials remain free from conflicts of interest by timely reviewing the public new entrant, annual, termination, and transaction financial disclosure reports of executive branch leaders appointed by the President and confirmed by the Senate (PAS), as well as other reports filed by Designated Agency Ethics Officials (DAEOs) and certain White House officials. In fiscal year 2023, OGE closed ninety-eight percent (98%) percent of its reviews of public financial disclosure reports, including new entrant, annual, termination, and periodic transaction reports required to be submitted to OGE, within 60 days of receipt.

Annual Questionnaire: OGE assesses agency ethics program compliance through the Annual Agency Ethics Program Questionnaire (Annual Questionnaire). In fiscal year 2023, OGE attained 100% compliance from the more than 140 agencies required to submit their data. Agency responses to the Annual Questionnaire give OGE a snapshot view of each agency's ethics program and ensure that each agency does a year-end assessment of its own ethics program. In fiscal year 2023, OGE continued to share key highlights from its Annual Questionnaire with ethics officials and the public by posting on its website a report summarizing highlights and trends ascertained from collected data, as well as each agency's responses to the Annual Questionnaire. This allows the public to have insight into individual agency ethics programs and allows agencies to share model practices.

Agency Practices Data Call: In fiscal year 2023, OGE published the results of its triennial Data Call for Agency Practices. The data call was distributed to 137 agencies, and all 137 agencies responded, resulting in a 100% response rate. This data call focused on agency practices for fulfilling requests for ethics documents released under the Ethics in Government Act. The results of this data call provided OGE with insight into each agency's implementation of this key element of their ethics program. OGE uses the data to tailor the guidance and support it provides to agencies. OGE made the results of the data call available to the public in a summary report posted on its website, and shared the results with executive branch ethics officials so they can learn from other ethics program practitioners.

Enforcement Activities: Accountability of the executive branch ethics program also includes monitoring enforcement activities conducted by other agencies. Agencies are required to concurrently notify OGE's Director when any matter involving a potential violation by an executive branch employee of 18 U.S.C. §§ 202-209 is referred for investigation or prosecution to the Department of Justice. Agencies use OGE Form 202 (Notification of Conflict of Interest Referral) to submit these notifications and information regarding the disposition of the matter. OGE tracks and follows up on conflicts of interest referrals to the Department of Justice to ensure that agencies are considering disciplinary or other corrective action in the event of declinations of prosecution. In fiscal year 2023, OGE continued to post quarterly dashboards displaying the number of notifications submitted each quarter. Through the third quarter, there were nearly 60 referrals.

Conducted Inquiries: OGE continued to conduct real-time inquiries and reviews in response to data, news, or external sources that suggested that an agency ethics program may be out of compliance. In fiscal year 2023, OGE conducted approximately 8 inquiries. In fiscal year 2023, OGE used its formalized written procedures to establish when OGE conducts such inquiries and reviews to improve consistency.

Strategic Goal 3: Help Top Executive Branch Officials Resolve Conflicts of Interest and Demonstrate Ethical Leadership

Ethical Leadership: Ethical culture begins with ethical leadership throughout an organization, from the top down. OGE engaged agency leaders on the importance of ethics and sensitized federal managers to ethics issues. In fiscal year 2023, OGE's Director and Acting Director sent a welcome letter discussing these important responsibilities to each of the incoming Presidential appointees as they were confirmed by the Senate. Within each letter, OGE's Director and Acting Director encouraged new leaders to remain "fully committed to our singular duty: to serve the public," and urged them to regularly remind their teams of this duty, to reiterate that each department and agency has dedicated and well-supported ethics officials to help with the tough issues, and to always consider their own oaths as they carry out their important duties.

Nominee Financial Disclosure: OGE works expeditiously to make sure that prospective candidates are free of conflicts of interest, so that top leadership positions can be filled quickly. Following a Presidential election and throughout an Administration, OGE continuously assists the President and the Senate in the Presidential appointments process. In fiscal year 2023, OGE worked with agencies and filers to identify and resolve potential conflicts of interest of nominees by establishing written ethics agreements with all nominees prior to their confirmations. In addition, OGE worked with agencies and filers to ensure compliance with the extensive requirements for financial disclosure under the Ethics in Government Act. Notably, the volume of reports reviewed remained high. OGE reviewed 266 reports, which represent approximately twenty-four percent (24%) of all PAS positions. Further, OGE cleared ninety-two percent (92%) of the nominee reports it received in fiscal year 2023.

Resolving Conflicts of Interest: OGE continued working to ensure that executive branch leaders appointed by the President and confirmed by the Senate (PAS) remain free of conflicts of interest after taking office. OGE does this by identifying and resolving potential conflicts of interest on the part of PAS nominees and by establishing written ethics agreements with them prior to confirmation. OGE then monitors PAS ethics agreement compliance through the collection and review of documentation provided by agency ethics officials. Certification of Ethics Agreement Compliance reports require appointees to attest to their ethics agreement compliance. OGE continued the practice of posting these certifications on its website. In fiscal year 2023, 179 PAS appointees were required to certify that they had complied with their ethics agreements. Ninety-seven percent (97%) of the certifications were submitted within the established time frame.

Strategic Goal 4: Use Transparency to Further Oversight of the Executive Branch

OGE's prevention mission involves informing the public about the systems in place to detect and resolve conflicts of interest of their government leaders. This allows the public to engage in overseeing the integrity of its government. OGE accomplishes this by describing its missions, programs, and work, and by making ethics information publicly available.

Open Government: There are a number of external demands for information from OGE, reflecting increased public interest in OGE's work. In fiscal year 2023, OGE processed nearly 6,000 requests from the public and the news media to inspect approximately 13,400 documents under the Ethics in Government Act, including public financial disclosure reports, periodic transaction reports, certificates of divestiture, and other covered records.

FOIA: The Freedom of Information Act (FOIA) is critical in helping to ensure transparency in government by providing the public with access to important documents. OGE demonstrates its commitment to a responsive FOIA program by maintaining an effective system for responding to FOIA requests, increasing proactive disclosures, using technology to more effectively communicate with requestors, tracking requests and managing FOIA program records, improving timeliness in responding to requests, and applying a presumption of openness in responding to requests. In fiscal year 2023, OGE proactively posted more than 690 pages of responsive records on its website.

OGE also continued to conduct regular self-assessments of its FOIA processing procedures and response templates and, when appropriate, make changes to increase efficiency, improve search processes, increase transparency, and otherwise improve the operation of OGE's FOIA program. In fiscal year 2023, OGE received 112 FOIA requests and responded to 113 requests.

Provided Relevant, Understandable Information: In order to enhance public confidence in the impartiality of government decision-making, OGE worked to communicate effectively about the ethics program and created communications that were accurate, compelling, relevant, tailored to each targeted audience, and delivered through effective communication channels. For example, using social media, including Twitter (now X), YouTube, and LinkedIn, OGE posted 259 tweets and 14 Leadership Notes to help the public understand the structure of the ethics program, learn how to access various ethics documents, and contribute to government accountability. Notably, OGE maintained a strong Twitter engagement rate, 1.7%. OGE's website was also critical, with nearly 1.4 million page views and nearly 6,000 public requests for disclosures.

Stakeholders: To share information and foster valuable collaboration, OGE continued to participate as a member of private sector, state, and local ethics organizations, such as the Council on Governmental Ethics Laws (COGEL), along with federal interagency groups. In addition, in fiscal year 2023, OGE proactively engaged with a variety of stakeholders, including ethics officials, NGOs, advocacy groups, and private citizens. Notably, OGE frequently engaged with the public as part of its regulatory review and paperwork reduction act process. This included inviting feedback from stakeholders related to the legal expense fund regulation, several OGE forms, including the public financial disclosure form, and a proposed regulation on modernization updates to the Standards of Ethical Conduct for Employees of the Executive Branch. OGE met with approximately 40 individuals and received over 50 comments in connection with its rulemaking and forms renewal process.

Timely Responded to External Requests for Information and Assistance: In fiscal year 2023, OGE responded to approximately 80 requests for assistance from the press to support more accurate reporting about the ethics laws and regulations and OGE's work. These interactions multiplied OGE's ability to reach the public to promote further understanding of the executive branch ethics program and its role in ensuring government integrity. OGE also received requests for assistance from other stakeholders, including more than 390 requests from private citizens. This engagement promoted understanding of the executive branch ethics program and related ethics laws and regulations.

Supported U.S. International Anti-Corruption Efforts: OGE continued providing support to the international community at the request of the State Department. In fiscal year 2023, OGE briefed 18 foreign delegations comprising 156 individuals representing 80 countries.

All of these interactions increased OGE's ability to reach the public to promote further understanding of the executive branch ethics program and its role in ensuring government integrity.

Crosscutting Objective: Advance equity in OGE's programs and improve diversity, equity, inclusion, and accessibility in OGE's operations

OGE strives to advance equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality. By advancing equity within its programs and operations, OGE can create opportunities to better serve those who have been historically underserved.

OGE has published its [Equity Action Plan](#) and determined that it can most effectively advance equity and remove barriers for underserved communities in three key program areas:

(1) removing inequities in ethics education to enable federal employees to better serve the public; (2) improving equitable access to ethics records



available under the Ethics in Government Act of 1978 and OGE implementing regulations; and (3) using the agency's purchasing power to reduce inequities. For additional information on OGE's equity-related accomplishments and initiatives, please see [OGE's Equity Action Plan](#).

In fiscal year 2023, OGE continued to implement its [DEIA Strategic Plan](#), reflecting its whole-of-agency approach to advancing DEIA. Developed by a cross-divisional team of employees at a variety of levels, OGE began its efforts to increase leadership engagement, improve its hiring practices, review its professional development programs, and improve workplace accessibility and safety. As part of this effort, OGE implemented new practices for all hiring actions, such as redacting the names of applicants, and provided anti-harassment training and training on reasonable accommodation to all OGE employees. OGE also surveyed staff about OGE's DEIA efforts and updated its anti-harassment policy to include a section on civility and issued a new policy on religious accommodation. Lastly, OGE also made significant progress on its government-wide DEIA initiative related to improving access to professional development for ethics officials.

Stewardship Objectives: Sustain a high-performing, cross-functional staff; Leverage technology to increase efficiency and effectiveness; and Safeguard the government resources entrusted to OGE

To effectively lead in ethics, OGE must be an excellent steward of the resources entrusted to it to carry out its critical mission of preventing conflicts of interests in the executive branch. OGE endeavors to be a model agency with regard to its workforce, technology, and compliance. Specifically, OGE invests in the development, diversity, and retention of its most valuable asset: its staff, who work tirelessly to accomplish the agency's vital mission. OGE leverages technology to amplify its impact by increasing the reach of its limited resources. OGE also strives to maximize every taxpayer dollar provided to the agency and to remain compliant with the wide array of requirements applicable to federal agencies.

Accountability and Performance: In fiscal year 2023, OGE continued to track its progress toward annual performance goals by holding quarterly all-hands meetings; conducting a mid-year strategic objective review; holding regular executive and senior staff meetings to discuss agency goals, priorities, and the status of significant program activities; reviewing the Employee Viewpoint Survey results; and holding supervisors accountable for ensuring ongoing communication regarding OGE goals and priorities with all staff.

Employee Recognition: In fiscal year 2023, OGE continued to recognize employees through its awards program, which includes spot awards and year-end performance bonuses. In fiscal year 2023, OGE surveyed its staff to identify recognition preferences and new ideas. OGE will incorporate changes based on the feedback, such as increased written praise. In addition, OGE will continue its staff-run Employee Recognition Group, which provides management with new, non-monetary ways to recognize staff based on employee input. OGE also will continue to hold its annual employee recognition event.

OGE also took a wide variety of additional steps to create an inclusive work environment, including virtual coffee sessions for all employees. For example, OGE held regular special emphasis program meetings in fiscal year 2023, which were open to OGE's entire staff and included numerous speakers from federal and local communities.

Hiring: OGE hired and onboarded 6 employees, including two paid interns. In direct support of its DEIA Strategic Plan, prior to these recruitment efforts, OGE reviewed its hiring practices and updated its procedures against evidenced-based best practices to identify and then implement improvements, such as redacting the names of all applicants and providing anti-bias training for interview panelists. Notably, OGE was able to leverage workplace flexibilities, such as remote work, to draw on a wider candidate pool, resulting in hiring individuals with prior ethics experience from across the nation.

Developed OGE's workforce: OGE continually focuses on developing the knowledge, skills, and abilities of its employees through personalized formal and informal professional development opportunities. In fiscal year 2023, OGE employees participated in the OGE Employee Development Plan (EDP) program. Through the EDP process, employees, in collaboration with their supervisors, identify specific formal training, mentoring, self-study, and/or on-the-job training activities that they will complete in the covered period. Employees have the opportunity to lead significant projects, as well as participate in cross-functional teams and training. Notably, the EDP identifies objective measures for assessing the employee's acquisition of the targeted knowledge or skills.

Maintained and refined OGE's website: OGE's website is the agency's main communication tool and the most valuable resource for OGE's stakeholders, including agency ethics officials, the media, and the general public. OGE continued to maintain and refine its website in conformance with the 21st Century Integrated Digital Experience Act. For example, OGE made significant user experience improvements to its Public Financial Disclosure Guide, one of its most popular resources. In addition, in fiscal year 2023, OGE significantly improved the loading time of the [Individual Disclosures Search Collection](#) from three minutes to two seconds.

Information technology: In fiscal year 2022, OGE reached the end of the four-year life-cycle for its IT infrastructure and associated equipment. At its urgent request, OGE received appropriations in fiscal year 2023 to replace outdated IT equipment. OGE timely procured all new equipment and peripherals to support a hybrid work environment. This includes softphones and individual virtual meeting accounts for each employee. The implementation of softphones will allow employees to make and receive phone calls on an OGE-owned phone number over the internet without needing a physical telephone and individual virtual meeting accounts will increase productivity by making it easier for employees to collaborate, stay informed, organized, and connected.

Notably, in fiscal year 2023, OGE began migrating its network to a secure, FedRAMP-certified government cloud environment, which will simplify compliance with National Institute of Standards and Technology guidelines, simplify network disaster recovery, allow OGE to shrink its physical office space, and provide network access

independent of conditions at OGE's physical work location. Moving to the cloud will also eliminate the need to buy new network hardware and software every four years (the network refresh cycle).

OGE has developed numerous applications that have improved agency and program efficiency, increased data access, enhanced management practices, and strengthened compliance activities. In fiscal year 2023, OGE continued to devote resources to applications that support major mission programs, such as the Desk Officer program, the Annual Questionnaire, the Records Program, and financial disclosure tracking, as well as those applications that support internal operations, such as requisition processing, budget formulation, and equipment tracking. These custom applications allow OGE to accomplish its mission with limited staff and help the agency to make data-driven decisions.

Strengthen OGE's cybersecurity: In accordance with the Federal Information Security Modernization Act (FISMA), OGE's security program continued to review weekly network perimeter scans performed by the Department of Homeland Security; procure and undergo annual security assessment reviews conducted by accredited independent auditors using FISMA CIO and FISMA IG metrics; provide mandatory annual cybersecurity awareness training (general and role-based); and prepare for *INTEGRITY's* annual security assessment. OGE participates in the Continuous Diagnostics & Mitigation (CDM) Program, which provides capabilities and tools to identify cybersecurity risks on an ongoing basis, prioritizes risks based on potential impacts, and enables cybersecurity personnel to mitigate the most significant problems first. In fiscal year 2023, OGE also took steps to comply with Executive Order 14028 on Improving the Nation's Cybersecurity and subsequent guidance (e.g., OMB Memos M-21-30, M-21-31, M-22-01, M-22-05, M-22-09, etc.). This work is critical to protect the confidentiality, integrity, and availability of OGE's information and information systems against unauthorized access and use.

Remain strong fiscal stewards: OGE continued to be an excellent steward of the fiscal resources entrusted to it. OGE demonstrated its commitment to effectively and efficiently manage funds appropriated by Congress to execute OGE mission goals, including through maximizing its use of 27 shared services and interagency agreements. Not only does OGE continually seek full value from each taxpayer dollar, it does so while implementing strong fiscal controls. Notably, in fiscal year 2023, OGE maintained an unmodified opinion on its financial statements and an independent financial audit found no material internal control weaknesses. To reduce fiscal risk and ensure that OGE remains fiscally responsible, OGE continued to use a custom internal application, which builds in additional internal controls and tracking, to maintain its effective process for approving requisitions. OGE also continued to maintain strong internal controls regarding its inventory of IT equipment and other assets. Similarly, in fiscal year 2023, OGE maintained custom applications to strengthen its budget formulation and performance award approval processes. In addition, to use OGE's purchasing power to increase equity among the historically underserved, OGE has refined its procurement practices, procedures, and tracking to ensure a greater percentage of its purchases are made from small disadvantaged businesses.

Advance data governance: OGE continued to ensure the agency’s compliance with the Foundations for Evidence-Based Policymaking Act, to convene monthly meetings of its Data Governance Board, and to actively participate in the Chief Data Officers Council. In fiscal year 2023, OGE expanded its data activities by building data governance for key applications, holding lunch and learn sessions on topics such as data visualization and data validity, and prioritizing the use of data in its decision-making.

Safeguard privacy: In fiscal year 2023, OGE continued to safeguard privacy by maintaining critical executive branchwide systems of records related to the ethics program, including *INTEGRITY*, as well as the agency’s internal records. OGE’s privacy program worked to ensure that the agency complies with the requirements of the Privacy Act, the E-Government Act, and the executive branch privacy program requirements, as established by OMB. During fiscal year 2023, the Privacy Team reviewed 30 Privacy Threshold Analyses, drafted or revised four System of Records Notices (SORNs), including a new government-wide SORN, OGE GOVT-3 to support the legal expense fund program, and drafted or revised three new Privacy Impact Analyses. OGE also conducted privacy training and role-based privacy training to 96% of those required to receive it, including agency employees and supervisors, and government contractors who perform services for the agency.

Enhance its records management program: OGE continued to enhance its records management program in order to ensure agency records are available to the public and OGE staff, and to comply with records management requirements. In fiscal year 2023, this work included: developing and updating records management policies and procedures; developing and conducting training, and onboarding new employees; working with the National Archives and Records Administration (NARA) on OGE mission-specific disposition authorities; issuing records management guidance; conducting inventories of agency records systems and repositories; and updating records file plans. Notably, OGE timely submitted three program assessments to NARA and received high scores on each report. NARA placed OGE’s records program in the “low risk” category.

Conclusion

The above performance highlights demonstrate that through targeted strategies and careful tasking of its small, cross-functional staff, OGE has been largely successful in achieving its strategic goals and accomplishing its mission. As noted at the beginning of the Management’s Discussion and Analysis section, OGE will provide more detailed information regarding its performance goals and results in its fiscal year 2023 Annual Performance Report (APR).

MD&A Analysis of Financial Statements and Stewardship Information

In fiscal year 2023, OGE maintained an unmodified opinion on its financial statements and no material internal control weaknesses were found. OGE is committed to effectively and efficiently managing funds appropriated by Congress to incur obligations for goods and services necessary to execute OGE mission goals.

In fiscal year 2023, OGE received a significant one-time increase in annual appropriated funds to complete an agency relocation project from 1201 New York Avenue, NW to 250 E Street SW, in Washington, DC, along with sufficient funds to update outdated Information Technology (IT) equipment and migrate the OGE network to a secure FED-RAMP cloud environment. Accomplishing all these very complex tasks and interactions with numerous other agencies and commercial contractors, utilizing annual one-year appropriations is a challenge but has been met with a steadfast resolve to complete all necessary tasks while meeting the bona-fide need and time constraints on the use of fiscal year 2023 funds. Even with all the extra large and complex projects going on above and beyond normal operations, OGE was able to maintain operations at adequate levels and ensure OGE's important mission was accomplished. Notably, among these efforts was a transition to a new IT services contract with a designated small business company for continued operations, and operation and maintenance of the *INTEGRITY* application.

As potential security threats against automated systems grow and become more complex, OGE is proactively ensuring that any threats are reduced and mitigated, if not eliminated, effectively providing for the security and efficiency of OGE's ongoing daily operations – in particular, a safe and secure technical environment that protects the privacy and integrity of the financial information provided to OGE by agency ethics officials and the most senior officials of the executive branch.

OGE continues to maintain and improve its newly redesigned website, which is OGE's main communication tool and the most valuable resource for OGE's stakeholders, including agency officials, the media, and the general public.

Part II - Management Assurances

MD&A Analysis of Systems, Controls, and Legal Compliance Annual Assurance Statement (FMFIA)

Annual Assurance Statement on Internal Controls and Internal Controls over Financial Reporting

OGE's management is responsible for establishing and maintaining effective internal controls and financial management systems that meet the objectives of the Federal Manager's Financial Integrity Act (FMFIA). OGE conducted its assessment in compliance with applicable laws and regulations in accordance with OMB Circular A-123, Management's Responsibility for Internal Control. After a thorough review of the results, and to the best of my knowledge and belief, OGE can provide reasonable assurance that its internal controls over the effectiveness and efficiency of operations were in compliance with applicable laws and regulations as of September 30, 2023. No material weaknesses were found in the design or operations of the internal controls.

OGE relies on the U.S. Department of Treasury, Bureau of Fiscal Service (BFS), a financial management shared service provider, for its accounting and financial systems and to meet its financial reporting requirements. OGE has no in-house financial systems but rather uses systems hosted/provided by BFS. OGE uses Oracle Financials which we consider to be a reliable and effective financial system. OGE obtains the Statement on Standards for Attestation Engagements (SSAE) 18 Service Organization Control (SOC) audits and Bridge Letters from BFS and reviews the statement to assist in assessing internal controls over OGE's financial reporting. After a thorough review of the results, OGE has not discovered any significant issues or deviations in its financial reporting during fiscal year 2023. Therefore, OGE concludes that the internal controls over financial reporting are sufficiently strong.

**SHELLEY
FINLAYSON**

Shelley K. Finlayson
Acting Director
U.S. Office of Government Ethics

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Forward Looking Information

Numerous external factors shape OGE's operating environment. Understanding their influence is essential for mitigating risk and achieving performance goals. These external factors could cause OGE to incur costs, impede its mission, or necessitate reallocating staff resources.

- IT Threats: With a hybrid workforce, the availability of OGE's virtual network is more critical than ever and any unscheduled downtime has an even greater impact on operations. As potential security threats against automated systems grow and become more complex, OGE must remain proactive to ensure that any threats are reduced and mitigated, if not eliminated.
 - OGE has taken a number of steps to secure its IT systems, including: undergoing independent, third-party assessments; complying with key government-wide directives; and leveraging both internal and external expertise and resources. OGE will continue to address IT security threats and to commit significant resources to secure its important IT systems and network. OGE will also seek, despite its small staff and limited resources, to remain responsive and compliant to new cybersecurity directives. In addition, OGE is implementing a comprehensive replacement of its IT infrastructure by procuring new equipment and by migrating to a secure, FedRAMP-certified government cloud environment ensuring a proactive approach to IT security threats.
- Relocation of OGE's office: Notably, in fiscal year 2023, OGE worked with GSA to sign a new lease in advance of the expiration of its current lease in February 2024. To the benefit of the agency and overall government, OGE backfilled vacant space under another federal agency's existing lease. OGE also preserved resources by significantly shrinking its office space requirements by 18,000 square feet/75% of its current space, resulting in approximately \$1M cost savings. Any delays in this process, however, could cause OGE to incur costs, impede its mission, or necessitate reallocating staff resources.
- Future of Work: Given the impact of the Administration's and Congressional efforts to return government employees to in-office work status and reducing telework and remote work enhancements, OGE is regularly evaluating performance, employee engagement, and staff feedback to inform future workspace needs. OGE continues to prioritize employee health and safety, evaluate its personnel policies and work environments, and pilot new operating approaches and workplace innovations, while carefully considering trends related to the federal workplace. Based on both strong performance and data on

preferences of its employees, OGE continues with its expanded telework and remote work policy to move OGE toward the “future of work” in the face of operational challenges.

- **Move from MAX.gov for *INTEGRITY* Support Functions and Authentication:** In addition to continuing to resource *INTEGRITY* on behalf of the entire executive branch ethics program, OGE moved system support functions to new providers in fiscal year 2023 because OMB MAX.gov will no longer support it. The transition has been smooth, with all operational functions and capabilities being met. However, an alternative solution to the system’s unique authentication requirements has yet to be identified involving unknown costs ranging from \$250,000 to \$1,300,000. Overall expenses could result in an unplanned shortfall with direct impact on the current services contract. OGE has migrated other services provided by MAX.gov to new providers, but OGE’s ability to continue to secure, operate, enhance, and update the system, with a very small contingent of staff and a small agency budget, and to continue to provide the system to all agencies at no cost may be affected by unforeseen problems and rising costs from other service providers. The system may be vulnerable to disruption during the lead-up to a Presidential election year if a cost-effective solution cannot be identified.
- **Potential Legislative Reform:** OGE is the subject of significant and intense congressional and stakeholder interest. OGE is currently tracking more than 100 bills that would make significant statutory revisions to the Ethics in Government Act or the criminal conflict of interest statutes, or create entirely new ethics-related statutes. Passage of major ethics reform would present significant challenges for OGE.
- **Workload and Unfunded Mandates:** OGE produces a remarkable amount of work with a small staff by carefully managing the cyclical nature of the agency’s work and leveraging its highly cross-functional professional employees. Although agile, significant unanticipated changes in workload have impacts across programs.
 - There are also ongoing and growing compliance requirements that must be addressed with no lead time or new resources to support them, such as unanticipated human resources, privacy, and data-focused executive orders, OMB directives, laws, and regulations.

Part III – Financial Statements and Independent Auditor’s Report

Limitations of the Financial Statements

The financial statements are prepared to report the financial position, financial condition, and results of operations, consistent with the requirements of 31 U.S.C. § 3515(b). The statements are prepared from records of Federal entities in accordance with Federal generally accepted accounting principles (GAAP) and the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same records. Users of the statements are advised that the statements are for a component of the U.S. Government.

OFFICE OF GOVERNMENT ETHICS

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
SEPTEMBER 30, 2023 AND 2022**

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



Preventing Conflicts of Interest
in the Executive Branch

OFFICE OF GOVERNMENT ETHICS			
BALANCE SHEET			
AS OF SEPTEMBER 30, 2023 AND 2022			
(In Dollars)			
	2023	2022	
Assets:			
Intragovernmental Assets:			
Fund Balance with Treasury (Note 2)	\$ 8,494,911	\$ 4,832,583	
Advances and Prepayments	3,387	-	
Total Intragovernmental Assets	8,498,298	4,832,583	
Other than Intragovernmental Assets:			
Accounts Receivable, Net (Note 3)	93	324	
Property, Plant, and Equipment, Net (Note 4)	8,178	45,102	
Total Other than Intragovernmental Assets	8,271	45,426	
Total Assets	\$ 8,506,569	\$ 4,878,009	
Liabilities: (Note 5)			
Intragovernmental Liabilities:			
Accounts Payable	\$ 170	\$ 144,978	
Other Liabilities (Note 7)	239,221	261,590	
Other Liabilities (Without Reciprocals)	59,432	54,524	
Other Current Liabilities - Benefit Contributions Payable	179,789	207,066	
Total Intragovernmental Liabilities	239,391	406,568	
Other than Intragovernmental Liabilities:			
Accounts Payable	203,157	2,286,477	
Federal Employee [and Veteran] Benefits Payable	1,365,222	1,529,129	
Other Liabilities (Note 7)	794,812	743,722	
Total Other than Intragovernmental Liabilities	2,363,191	4,559,328	
Total Liabilities	\$ 2,602,582	\$ 4,965,896	
Net Position:			
Unexpended Appropriations - Funds from Other than Dedicated Collections	\$ 7,260,947	\$ 1,429,065	
Total Unexpended Appropriations (Consolidated)	7,260,947	1,429,064	
Cumulative Results of Operations - Funds from Other than Dedicated Collections	(1,356,960)	(1,516,952)	
Total Cumulative Results of Operations (Consolidated)	(1,356,960)	(1,516,952)	
Total Net Position	5,903,987	(87,887)	
Total Liabilities and Net Position	\$ 8,506,569	\$ 4,878,009	

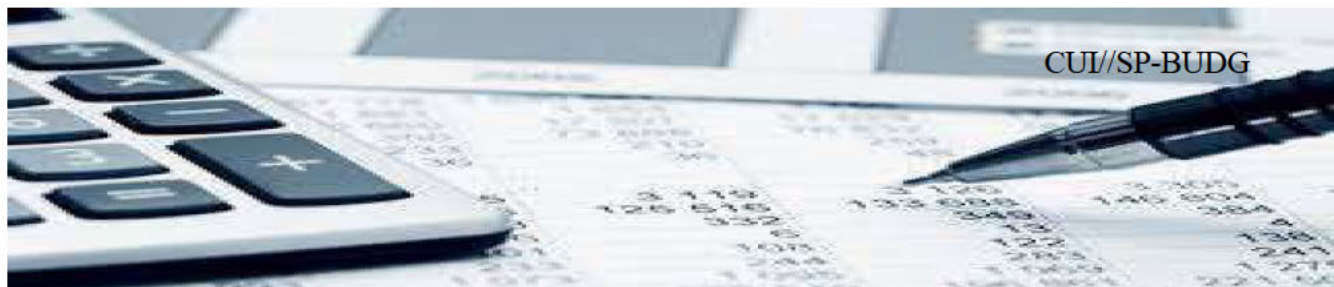
OFFICE OF GOVERNMENT ETHICS			
STATEMENT OF NET COST			
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022			
(In Dollars)			
	2023	2022	
Gross Program Costs:			
Program Salaries and Expenses:			
Gross Costs	\$ 19,208,671	\$ 21,583,413	
Net Cost of Operations	\$ 19,208,671	\$ 21,583,413	

The accompanying notes are an integral part of these financial statements.

OFFICE OF GOVERNMENT ETHICS			
STATEMENT OF CHANGES IN NET POSITION			
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022			
(In Dollars)			
	2023	2022	
Unexpended Appropriations:			
Beginning Balance	\$ 1,429,065	\$ 3,416,721	
Appropriations Received	24,500,000	19,158,000	
Other Adjustments	(183,49)	(79,030)	
Appropriations Used	(18,484,62)	(21,066,626)	
Net Change in Unexpended Appropriations	5,831,882	(1,987,656)	
Total Unexpended Appropriations	\$ 7,260,947	\$ 1,429,065	
Cumulative Results of Operations:			
Beginning Balance	\$ (1,516,952)	\$ (1,567,718)	
Appropriations Used	18,484,626	21,066,626	
Transfers In/Out Without Reimbursement	-	6,113	
Imputed Financing (Note 10)	884,037	561,440	
Net Cost of Operations	(19,208,671)	(21,583,413)	
Net Change in Cumulative Results of Operations	159,992	50,766	
Total Cumulative Results of Operations	\$ (1,356,960)	\$ (1,516,952)	
Net Position	\$ 5,903,987	\$ (87,887)	

OFFICE OF GOVERNMENT ETHICS			
STATEMENT OF BUDGETARY RESOURCES			
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022			
(In Dollars)			
	2023	2022	
Budgetary Resources:			
Unobligated Balance from Prior Year Budget Authority, Net (Note 11)	\$ 1,453,283	\$ 1,225,027	
Appropriations	24,500,000	19,158,000	
Spending Authority from Offsetting Collections	-	6,113	
Total Budgetary Resources	\$ 25,953,283	\$ 20,389,140	
Status of Budgetary Resources:			
New Obligations and Upward Adjustments (total)	\$ 22,969,686	\$ 19,160,655	
Unobligated Balance, End of Year:			
Apportioned, Unexpended Accounts	1,631,501	64,360	
Expired Unobligated Balance, End of Year	1,352,096	1,164,125	
Unobligated Balance, End of Year (total)	2,983,597	1,228,485	
Total Budgetary Resources	\$ 25,953,283	\$ 20,389,140	
Outlays, Net and Disbursements, Net:			
Outlays, Net (total)	\$ 20,654,180	\$ 19,384,718	
Agency Outlays, Net	\$ 20,654,180	\$ 19,384,718	

The accompanying notes are an integral part of these financial statements.



Notes to the Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The U.S. Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, provides overall leadership and oversight of the executive branch ethics program designed to prevent and resolve conflicts of interest. OGE's mission is part of the very foundation of public service. The first principle in the Fourteen Principles of Ethical Conduct for Government Officers and Employees is "public service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain". Public servants are expected to make impartial decisions based on the interests of the public when performing their job duties. OGE in concert with agency ethics practitioners throughout the executive branch, ensures that employees fulfill this great trust.

To carry out its leadership and oversight responsibilities, OGE promulgates and maintains enforceable standards of ethical conduct for approximately 2.7 million employees in over 140 executive branch agencies and the White House; oversees a financial disclosure systems that reaches more than 28,000 public and more than 400,000 confidential financial disclosure report filers; ensures that executive branch agency ethics programs are in compliance with applicable ethics laws and regulations; provides education and training to the approximately 5,000 ethics officials executive branch-wide; conducts outreach to the general public, the private sector, and civil society; and provides technical assistance to state, local, and foreign governments and international organizations.

OGE's greatest resource is its multidisciplinary staff of attorney, ethics and finance experts, and support personnel. OGE is a lean organization, operating at fewer than its 80 authorized full-time equivalents, and accomplishes its responsibilities by organizing cross-functional teams to perform such diverse tasks as working with Presidential nominees for appointments requiring Senate confirmation to resolve potential financial conflicts of interest, training executive branch ethics officials, and conducting oversight of executive branch ethics programs. OGE is led by a Director who is appointed to a five-year term by the President and confirmed by the Senate.

OGE's General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues. General Fund Miscellaneous Receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees and other miscellaneous receipts for services and benefits.

OGE has rights and ownership of all assets reported in these financial statements. The reporting entity is a component of the U.S Government. For this reason, some of the assets and liabilities reported by the entity may be eliminated for Government-wide reporting because they are offset by

assets and liabilities of another U.S. Government entity. These financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. OGE does not possess any non-entity assets.

B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of the OGE. The Balance Sheet presents the financial position of the agency. The Statement of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follows the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of the OGE in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, as amended, and the OGE's accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control the OGE's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates the control and monitoring of federal funds as well as the compliance with legal requirements on the use of those funds.

D. Fund Balance with Treasury

Fund Balance with Treasury is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the OGE funds with Treasury in expenditure, receipt, and revolving fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The OGE does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. When the reporting entity seeks to use FBWT to liquidate budgetary obligations, Treasury will finance the disbursements in the same way it finances all other disbursements, which is to borrow from the public if there is a budget deficit (and to use current receipts if there is a budget surplus). Funds are disbursed for the agency on demand.

E. Accounts Receivable

Accounts receivable consists of amounts owed to the OGE by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and

the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. The OGE's capitalization threshold is \$50,000 for individual purchases and \$500,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

<u>Description</u>	<u>Useful Life (years)</u>
Building	9
Leasehold Improvements	5
Office Furniture	5
Computer Equipment	3
Office Equipment	5
Software	5

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the OGE as a result of transactions or events that have already occurred.

The OGE reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave, actuarial FECA, and the amounts due to Treasury for collection and accounts receivable of civil penalties and FOIA request fees.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the OGE's employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the OGE terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of (1) the net present value of estimated future payments calculated by the DOL, and (2) the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

K. Retirement Plans

The OGE's employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of the OGE's matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984, through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987, are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and the OGE matches any employee contribution up to an additional four percent of pay. For FERS participants, the OGE also contributes the employer's matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, the OGE remits the employer's share of the required contribution.

The OGE recognizes the imputed cost of pension and other retirement benefits during the employees' active years of service. OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to the OGE for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. The OGE recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

The OGE does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

L. Other Post-Employment Benefits

The OGE's employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGSIP) may continue to participate in these programs after their retirement. The OPM has provided the OGE with certain cost factors that estimate the true cost of providing the post-retirement benefit to current employees. The OGE recognizes a current cost for these and Other Retirement Benefits (ORB) at the time the employee's services are rendered. The ORB expense is financed by OPM and offset by the OGE through the recognition of an imputed financing source.

M. Use of Estimates

The preparation of the accompanying financial statements in accordance with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

N. Reclassification

Certain fiscal year 2022 balances have been reclassified, retitled, or combined with other financial statement line items for consistency with the current year presentation.

O. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2023, and 2022, were as follows:

	2023	2022
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 1,631,501	\$ 64,360
Unavailable	1,352,096	1,164,125
Obligated Balance Not Yet Disbursed	5,511,314	3,604,098
Total	\$ 8,494,911	\$ 4,832,583

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand (see also Note 11).

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2023, and 2022, were as follows:

	2023	2022
Other than Intergovernmental		
Accounts Receivable	\$ 93	\$ 324
Total Accounts Receivable	\$ 93	\$ 324

The accounts receivable is primarily made up of employee receivables.

Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2023, and 2022.

NOTE 4. PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of Property, Plant and Equipment, Net as of September 30, 2023:

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 57,406	\$ 57,406	-
Furniture & Equipment	165,215	165,215	-
Software	5,331,239	5,323,061	\$ 8,178
Total	\$ 5,553,860	\$ 5,545,682	\$ 8,178

Schedule of Property, Plant and Equipment, Net as of September 30, 2022:

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 57,406	\$ 57,406	-
Furniture & Equipment	165,215	165,215	-
Software	5,331,239	5,286,137	\$ 45,102
Total	\$ 5,553,860	\$ 5,508,758	\$ 45,102

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the OGE as of September 30, 2023, and 2022, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2023	2022
Intragovernmental – FECA	\$ 36,496	\$ 73,505
Unfunded Leave	1,010,666	1,001,216
Actuarial FECA	326,854	496,441
Total Liabilities Not Covered by Budgetary Resources	\$ 1,374,016	\$ 1,571,162
Total Liabilities Covered by Budgetary Resources	1,228,566	3,394,734
Total Liabilities	\$ 2,602,582	\$ 4,965,896

FECA and the Unemployment Insurance liabilities represent the unfunded liability for actual workers compensation claims and unemployment benefits paid on the OGE behalf and payable to the DOL. The OGE also records an actuarial liability for future workers compensation claims based on the liability to benefits paid (LBP) ratio provided by DOL and multiplied by the average of benefits paid over three years.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

NOTE 6. ACTUARIAL FECA LIABILITY

FECA provides income and medical cost protection to covered federal civilian employees harmed on the job or who have contracted an occupational disease, and beneficiaries of employees whose

death is attributable to a job-related injury or occupational disease. Claims incurred for benefits under FECA for the OGE's employees are administered by the DOL and ultimately paid by the OGE when funding becomes available.

The OGE bases its estimate for FECA actuarial liability on the DOL's FECA model. The DOL method of determining the liability uses historical benefits payment patterns for a specific incurred period to predict the ultimate payments for the period. Based on the information provided by the DOL, the OGE's liability as of September 30, 2023, and 2022, was \$326,854 million and \$496,441 million, respectively.

NOTE 7. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2023, were as follows:

	Current	Total
Intragovernmental		
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 59,432	\$ 59,432
Employer Contributions and Payroll Taxes Payable	143,293	143,293
Unfunded FECA Liability	36,496	36,496
Total Intragovernmental	\$ 239,221	\$ 239,221
Other than Intragovernmental		
Accrued Funded Payroll and Leave	\$ 794,812	\$ 794,812
Total Other than Intragovernmental	\$ 794,812	\$ 794,812
Total Other Liabilities	\$ 1,034,033	\$ 1,034,033

Other liabilities account balances as of September 30, 2022, were as follows:

	Current	Total
Intragovernmental		
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 54,524	\$ 54,524
Employer Contributions and Payroll Taxes Payable	133,561	133,561
Unfunded FECA Liability	73,505	73,505
Total Intragovernmental	\$ 261,590	\$ 261,590
Other than Intragovernmental		
Accrued Funded Payroll and Leave	\$ 743,722	\$ 743,722
Total Other than Intragovernmental	\$ 743,722	\$ 743,722
Total Other Liabilities	\$ 1,005,312	\$ 1,005,312

NOTE 8. LEASES

Operating Leases

The OGE occupies office space under a lease agreement that is accounted for as an operating lease. The lease term begins on February 2, 2014, and expires February 1, 2024. Lease payments are increased annually based on the adjustments for operating cost and real estate tax escalations. The total operating lease expense for fiscal years 2023 and 2022 were \$1,351,276 and \$1,319,850 respectively. Below is a schedule of future payments for the term of the lease.

Fiscal Year	Asset Category Building
2024	\$ 441,878
Total Future Lease Payments	\$ 441,878

The operating lease amount does not include estimated payments for leases with annual renewal options.

NOTE 9. COMMITMENTS AND CONTINGENCIES

The OGE did not have any material contingent liabilities that met disclosure requirements as of September 30, 2023 and 2022.

NOTE 10. INTER-ENTITY COSTS

The OGE recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The OGE recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2023, and 2022, respectively, inter-entity costs were as follows:

	2023	2022
Office of Personnel Management	\$ 884,037	\$ 561,440
Total Imputed Financing Sources	\$ 884,037	\$ 561,440

NOTE 11. NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2023, and 2022, consisted of the following:

	2023	2022
Unobligated Balance Brought Forward From Prior Year, October 1	\$ 1,228,485	\$ 1,157,955
Recoveries of Prior Year Obligations	408,290	146,102
Other Changes in Unobligated Balances	(183,492)	(79,030)
Unobligated Balance From Prior Year Budget Authority, Net (Discretionary and Mandatory)	\$ 1,453,283	\$ 1,225,027

NOTE 12. UNDELIVERED ORDERS AT THE END OF THE PERIOD

As of September 30, 2023, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 3,387	\$ -	\$ 3,387
Unpaid Undelivered Orders	1,278,913	3,003,835	4,282,748
Total Undelivered Orders	\$ 1,282,300	\$ 3,003,835	\$ 4,286,135

As of September 30, 2022, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Unpaid Undelivered Orders	\$ 204,640	\$ 4,724	\$ 209,364
Total Undelivered Orders	\$ 204,640	\$ 4,724	\$ 209,364

NOTE 13. EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2023 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2024 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2024 Budget of the United States Government, with the "Actual" column completed for 2022, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

In Millions

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Net Outlays
Combined Statement of Budgetary Resources	\$ 20	\$ 19	\$ 19
Budget of the U.S. Government	\$ 20	\$ 19	\$ 19

NOTE 14. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

RECONCILIATION OF NET COST TO NET OUTLAYS BUDGET AND ACCRUAL RECONCILIATION FOR THE YEARS ENDED SEPTEMBER 30, 2023 (In Dollars)

	Intragovernmental	Other than Intragovernmental	Total
Net Operating Cost (SNC)	\$ 6,755,969	\$ 12,452,702	\$ 19,208,671
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(36,924)	(36,924)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	(231)	(231)
Other Assets	3,387	-	3,387
(Increase)/Decrease in Liabilities:			
Accounts Payable	144,808	2,083,320	2,228,128
Federal Employee [and Veteran] Benefits Payable	-	163,907	163,907
Other Liabilities	22,369	(51,090)	(28,721)
Financing Sources:			
Imputed Cost	(884,037)	-	(884,037)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (713,473)	\$ 2,158,982	\$ 1,445,509
Misc Items			
Custodial/Non-Exchange Revenue	\$ 1,800	\$ (1,800)	\$ -
Total Other Reconciling Items	\$ 1,800	\$ (1,800)	\$ -
Total Net Outlays (Calculated Total)	\$ 6,044,296	\$ 14,609,883	\$ 20,654,180
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 20,654,180

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2022
(In Dollars)**

	Intragovernmental	Other than Intragovernmental	Total
NetOperatingCost(SNC)	\$ 8,263,781	\$ 13,319,632	\$ 21,583,413
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(43,303)	(43,303)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	324	324
(Increase)/Decrease in Liabilities:			
Accounts Payable	653,391	(2,260,395)	(1,607,004)
Federal Employee [and Veteran] Benefits Payable	-	71,375	71,375
Other Liabilities	(7,228)	(45,306)	(52,534)
Financing Sources:			
ImputedCost	(561,440)	-	(561,440)
TotalComponents of NetOperatingCostNotPart of the Budgetary Outlays	\$ 84,723	\$ (2,277,305)	\$ (2,192,582)
Financing Sources:			
Transfers Out (In)Without Reimbursements	\$ (6,113)	\$ -	\$ (6,113)
TotalComponents of the BudgetOutlaysThatAre Not Part of Net Operating Cost	\$ (6,113)	\$ -	\$ (6,113)
TotalNetOutlays(CalculatedTotal)	\$ 8,342,391	\$ 11,042,327	\$ 19,384,718
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 19,384,718


BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

INDEPENDENT AUDITOR'S REPORT

U.S. Office of Government Ethics
Washington, D.C.

In our audits of the fiscal years 2023 and 2022 financial statements of the U.S. Office of Government Ethics (OGE), we found:

- OGE's financial statements as of and for the fiscal years ended September 30, 2023, and 2022, are presented fairly, in all material respects, in accordance with United States of America (U.S.) generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable noncompliance with provisions of applicable laws, regulations, contracts, and grant agreements for fiscal year 2023.

The following sections discuss in more detail (1) our report on the financial statements, which includes required supplementary information (RSI)¹ and other information² included with the financial statements; (2) our report on internal control over financial reporting; and (3) our report on compliance with laws, regulations, contracts, and grant agreements.

Report on the Financial Statements

Opinion

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited OGE's financial statements. OGE's financial statements comprise the balance sheets as of September 30, 2023, and 2022; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, OGE's financial statements present fairly, in all material respects, OGE's financial position as of September 30, 2023, and 2022, and its net costs of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of OGE and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

¹ The RSI consists of Management's Discussion and Analysis and the Statement of Budgetary Resources, which are included with the financial statements.

² Other information consists of information included with the financial statements, other than the RSI, Financial section, and the auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

OGE management is responsible for (1) the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; (2) preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles; (3) preparing and presenting other information included in OGE's Agency Financial Report (AFR) and ensuring the consistency of that information with the audited financial statements and the RSI; and (4) designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted government auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements in order to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of OGE's internal control over financial reporting. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the financial statement audit.

Required Supplementary Information

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. These procedures consisted of inquiries of management about the methods of preparing the RSI and comparing the information for consistency with management's responses to the auditor's inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

OGE's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in OGE's AFR. The other information comprises a detailed statement of management assurances and other information as applicable but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

In connection with our audits of OGE's financial statements, we considered OGE's internal control over financial reporting, consistent with our auditor's responsibilities discussed below.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies³ or to express an opinion on the effectiveness of OGE's internal control over financial reporting. Given

³ A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

these limitations, during our 2023 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to OGE's internal control over financial reporting in accordance with government auditing standards and OMB guidance.

Responsibilities of Management for Internal Control over Financial Reporting

OGE management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of OGE's financial statements as of and for the fiscal year ended September 30, 2023, in accordance with U.S. generally accepted government auditing standards, we considered OGE's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of OGE's internal control over financial reporting. Accordingly, we do not express an opinion on OGE's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of OGE's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of OGE's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of OGE's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2023 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to OGE. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for Tests of Compliance section below.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

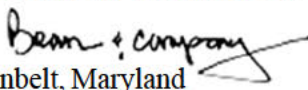
OGE management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to OGE.

Auditor's Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to OGE that have a direct effect on the determination of material amounts and disclosures in OGE's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to OGE. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.


Greenbelt, Maryland
November 9, 2023

Part IV – Other Information

Table 1. Summary of Financial Statement Audit

Audit Opinion	Unmodified				
Restatement	No				
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Ending Balance
[Name of weakness]					
[Name of weakness]					
[Name of weakness]					
<i>Total Material Weaknesses</i>	0	0	0	0	0

Table 2. Summary of Management Assurances

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)						
Statement of Assurance	Unmodified					
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of weakness]						
[Name of weakness]						
[Name of weakness]						
<i>Total Material Weaknesses</i>	0	0	0	0	0	0
Effectiveness of Internal Control over Operations (FMFIA § 2)						
Statement of Assurance	Unmodified					
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of weakness]						
[Name of weakness]						
[Name of weakness]						
<i>Total Material Weaknesses</i>	0	0	0	0	0	0
Conformance with Federal Financial Management System Requirements (FMFIA § 4)						
Statement of Assurance	Federal Systems conform to financial management system requirements					
Non-Conformances	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of non-conformance]						
[Name of non-conformance]						
[Name of non-conformance]						
<i>Total non-conformances</i>	0	0	0	0	0	0
Compliance with Section 803(a) of the Federal Financial Management Improvement Act (FFMIA)						
	Agency			Auditor		
1. Federal Financial Management System Requirements	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		
2. Applicable Federal Accounting Standards	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		
3. USSGL at Transaction Level	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		

Beginning Balance: The beginning balance must agree with the ending balance from the prior year.

New: The total number of material weaknesses/non-conformances identified during the current year.

Resolved: The total number of material weaknesses/non-conformances that dropped below the level of materiality in the current year.

Consolidated: The combining of two or more findings.

Reassessed: The removal of any finding not attributable to corrective actions (e.g., management has re-evaluated and determined that a finding does not meet the criteria for materiality or is redefined as more correctly classified under another heading).

Ending Balance: The year-end balance that will be the beginning balance next year.

Payment Integrity Information Act Reporting

OGE has completed the Fiscal Year 2023 Improper Payments Data Call per guidance provided. The results can be found at:

[Agency Survey | FY23 Improper Payments Data Call \(paymentaccuracy.gov\)](https://www.paymentaccuracy.gov/fy23-improper-payments-data-call)

Civil Monetary Penalty Adjustment for Inflation

Statutory Authority	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency/ Bureau/ Unit	Location for Penalty Update Details
Ethics in Government Act of 1978 as amended	5 CFR 2634.702(a) - Breaches by trust fiduciaries and interested parties; 2634.703 - Misuse of public reports; and 2636.104(a) – Civil, disciplinary and other action	1978	2023	\$23,727.00	U.S. Office of Government Ethics	88 FR 1139 https://www.federalregister.gov/documents/2023/01/09/2023-00167/2023-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations
Ethics in Government Act of 1978 as amended	5 CFR 2634.702(b) - Breaches by trust fiduciaries and interested parties	1978	2023	\$11,864.00	U.S. Office of Government Ethics	88 FR 1139 https://www.federalregister.gov/documents/2023/01/09/2023-00167/2023-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations
Ethics in Government Act of 1978 as amended	5 CFR 2634.701(b) - Failure to file or falsifying reports	1978	2023	\$71,316.00	U.S. Office of Government Ethics	89 FR 1139 https://www.federalregister.gov/documents/2023/01/09/2023-00167/2023-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations

Agency_____

FINANCIAL REPORT

FISCAL
YEAR
2023

UNITED STATES
OFFICE OF
GOVERNMENT
ETHICS



MISSION

PROVIDE OVERALL
LEADERSHIP AND
OVERSIGHT OF THE
EXECUTIVE
BRANCH
ETHICS PROGRAM
DESIGNED TO
PREVENT AND
RESOLVE
CONFLICTS OF
INTEREST

November XX, 2023

The Honorable Shalanda Young
Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Dear Director Young:

I am pleased to transmit to you the Agency Financial Report (AFR) for the U.S. Office of Government Ethics (OGE) for fiscal year 2023. The AFR includes OGE's Management Discussion and Analysis of Results and OGE's Management Assurances and Audited Financial Statements.

OGE management is responsible for establishing and maintaining effective internal controls over financial reporting, safeguarding of assets, and complying with applicable laws and regulations. In accordance with OMB guidance, I have determined to the best of my knowledge and belief that the performance and financial data included in this report are complete and reliable. OGE has received an unqualified opinion on its financial statements as of September 30, 2023, and the auditors found no material weaknesses related to OGE's compliance in internal controls over financial reporting.

If you need additional information with regard to this submission, please contact OGE's Legal, External Affairs and Performance Branch Chief, Diana J. Veilleux, at 202-482-9203.

Sincerely,

Shelley K. Finlayson
Acting Director

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Part I – Management’s Discussion and Analysis

This section provides a brief description of the U.S. Office of Government Ethics’ (OGE) mission and organizational structure, a high-level discussion of OGE’s key performance goals, and an analysis of OGE’s financial statements and stewardship.¹

Mission Statement and Background

OGE was established by the Ethics in Government Act of 1978 to provide “overall direction of executive branch policies related to preventing conflicts of interest on the part of officers and employees of any executive [branch] agency.” As this statutory language makes clear, the primary objective of the executive branch ethics program is one of prevention.

Under OGE’s leadership, thousands of ethics officials are engaged every day in preventing ethical lapses and protecting the impartiality of government decision-making by implementing ethics programs and applying the ethics laws and rules in the more than 140 agencies across the executive branch.

If these efforts at prevention fall short, agencies may be crippled by scandal, important work may be delayed or derailed, leaders may be forced from office, and ultimately the public’s trust in government may be eroded.

OGE and Executive Branch Agencies: A Shared Responsibility

The head of each executive branch agency is statutorily responsible for leading the ethics program in their agency. This responsibility includes creating an ethical culture by demonstrating a personal commitment to ethics and providing the necessary resources to implement a strong and effective agency ethics program.



The head of each agency is also responsible for selecting a Designated Agency Ethics Official (DAEO). The DAEO, with the support of professional ethics staff, is the employee with primary responsibility for directing the daily activities of an agency’s ethics program and coordinating with OGE.

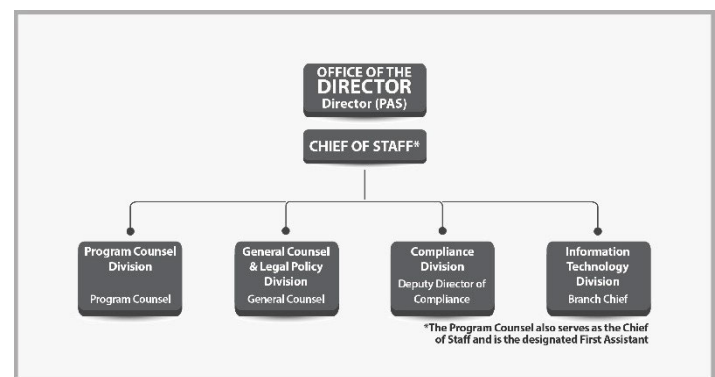
¹ OGE has chosen to produce an Agency Financial Report (AFR) and Annual Performance Report (APR) in lieu of a Performance and Accountability Report. OGE will provide more detailed information regarding its performance goals and results in its fiscal year 2023 APR, which OGE will post on its [website](#) by the spring of 2024.

Each agency's employees, including supervisors, human capital officials, and the agency's Inspector General, play a significant role in maintaining the integrity of government programs and operations.

Further, OGE, and the ethics officials across the government, are not alone in promoting trust in government. Other executive branch agencies and entities focus on additional areas of government integrity, such as merit system protections in the civil service; full and open competition in procurement; fiscal controls; transparency programs; investigation of waste, fraud, and abuse; and criminal, civil, and administrative enforcement.

Office of Government Ethics: A Small but Agile Agency

OGE is a lean organization, operating at fewer than its 80 authorized full-time equivalents (FTE). OGE's greatest resource is its multidisciplinary staff of attorneys, ethics and financial experts, as well as other key personnel. OGE is headed by a Director who is appointed to a five-year term by the President after confirmation by the Senate. In addition to the Office of the Director, OGE is divided into four divisions, guided by OGE's career Chief of Staff and senior leadership, who work in concert to carry out OGE's mission.



Performance Highlights

The public can have greater confidence in the integrity of executive branch programs and operations when government decisions are made free from conflicts of interest. OGE's four strategic goals for fiscal years 2022 through 2026 reflect the long-term outcomes that OGE strives to achieve in order to prevent and resolve conflicts of interest.

The daily work of OGE is driven by the strategic objectives and performance goals established under each of the overall strategic goals set forth below. In fiscal year 2023, OGE met or exceeded all of its performance goals.²

Below are performance highlights from each of OGE's major programs that support OGE's strategic goals.

² OGE's performance goals are based on statistical data from a variety of existing sources, including post-training evaluations, an annual agency ethics program questionnaire, and the Annual Survey of Ethics Officials.

Strategic Goal 1: Advance a strong, consistent executive branch ethics program

Advancing a strong, consistent ethics program is important because of the way that the executive branch ethics program is structured. As noted above, OGE supervises a program that spans over 140 agencies and nearly 3 million employees. Thus, it is essential that the ethics program have consistent standards that OGE can administer across all agencies. To achieve this significant goal, OGE provides expert guidance and support to stakeholders both within and outside government; strengthens the expertise of officials who are integral to the executive branch ethics programs through education and on-demand support; continuously refines ethics policy and issues interpretive guidance; and leads the financial disclosure program and processes and the executive branch e-filing system, *INTEGRITY*.

Desk Officer Support: OGE provides necessary support to agency ethics officials so that they can provide uniform and effective ethics guidance to nearly 3 million federal employees in the executive branch who serve the American people. OGE provides timely, expert advice on applying ethics laws and regulations, and disseminates up-to-date ethics information ethics practitioners need to do their jobs effectively. OGE's Desk Officers assist agencies in resolving difficult ethics issues requiring expertise that only the supervising ethics office can provide. In fiscal year 2023, OGE Desk Officers and attorneys responded to approximately 900 requests for assistance from agencies. Desk Officers also proactively engaged with agency ethics offices through meetings to provide expertise and support, and to raise awareness of the range and availability of OGE's services. On several occasions, OGE Desk Officers met with new ethics officials to provide an overview of the requirements of the ethics program and to introduce them to the services provided by OGE. Eighty-nine percent (89%) of survey respondents indicated that Desk Officers helped them to perform their job duties.

Congressional Affairs: In addition to assisting executive branch ethics officials, OGE responded to requests for assistance from other key stakeholders, including Congress. OGE serves as the legislative liaison on behalf of the entire executive branch ethics program. OGE works to build congressional understanding of the executive branch ethics program and to inform congressional oversight and revisions to ethics laws. Notably, OGE responded in writing to several complex inquiries from members of Congress and provided 25 telephone consultations in response to requests for technical assistance on draft legislation and a wide variety of executive branch ethics issues. During the fiscal year, OGE also tracked 110 bills of relevance to the executive branch ethics program introduced in the 118th Congress.

Training: OGE provided ethics training to ethics officials across the executive branch, which is essential to ensuring consistency in the application of ethics laws and policy. In fiscal year 2023, OGE launched four new offerings: the Annual Professional Ethics Practitioner (PEP) Certificate, Accelerated Certification in Ethics (ACE), Skill Builders, and Interactive Trainings. For example, OGE designed the new annual PEP certificate for ethics officials who are performing some or all functions of an ethics program at full competency and who wish to maintain their skills and stay current with policy

changes and developing practices in the ethics profession. By offering an annual certificate, OGE signals an expectation of ongoing professional development by ethics officials.

In fiscal year 2023, OGE continued to offer a wide array of additional educational offerings to ensure that ethics officials had access to the expertise and tools needed to do their jobs. OGE's virtual [library](#) includes more than a 100 education resources designed for use by ethics officials, including recordings of training presentations, slide decks, and job aids, which can be searched and sorted by topic, type, and complexity. In fiscal year 2023, OGE provided orientation sessions to new ethics officials to introduce them to their roles and responsibilities as ethics program leaders and advocates. Nearly 45 senior officials participated in these training sessions.

As part of OGE's Equity Action Plan in fiscal year 2023, OGE shared resources and held 4 virtual workshops with ethics officials on how to incorporate inclusivity and accessibility principles into the delivery of ethics education to their agencies' employees. 64 ethics officials from 28 agencies participated in the workshops. In fiscal year 2023, OGE also continued to create opportunities for knowledge exchange and collaboration between ethics officials across executive branch agencies. For example, OGE continued its monthly "flash networking" series to provide ethics officials with an opportunity to build their professional networks.

Ethics rules: In fiscal year 2023, OGE published a final [regulation](#) governing legal expense funds (LEF) for executive branch employees. OGE received nearly 7,000 comments to the proposed rule. Each comment was considered and is addressed in the [preamble](#) to the final rule. This new rule creates standards for an executive branch employee's acceptance of payments for legal expenses through a legal expense fund, as well as an employee's acceptance of *pro bono* legal services.

In fiscal year 2023, OGE also published a [proposed regulation](#) to modernize the Standards of Ethical Conduct for Employees of the Executive Branch (the Standards). The proposed amendments seek to update the Standards based on OGE's experience gained from application of the regulation since its inception, and to include the principles contained in Executive Order 13985 to advance equity.

Ethics guidance: In fiscal year 2023, OGE issued 14 legal advisories providing guidance on emerging ethics issues, such as [cryptocurrency](#), [ethics legislation](#), and [official social media use](#). OGE also [published](#) the revised Compilation of Federal Ethics Laws, which included the [recodification](#) of the Ethics in Government Act. In developing advisories, OGE continued to use an evidence-based approach to determine topics, as well as seek feedback from agency ethics officials prior to issuance, to ensure the usefulness and clarity of the guidance. In addition to legal advisories, OGE issued 6 timely and informative program advisories covering ethics program requirements. A survey of executive branch ethics officials found that Ninety-two percent (92%) of respondents reported that OGE's advisories help them perform their job duties.

INTEGRITY: OGE worked to ensure that *INTEGRITY* continued to reliably and securely operate for the high volume of nominees using the system during the post-election period and the thousands of current filers and reviewers who rely on the web-based system every year at no cost. As with every year, OGE also underwent and successfully completed an independent security review. In addition, OGE continued to convene regular *INTEGRITY* Advisory Council meetings to provide a forum for agencies to discuss and prioritize upgrades to the system.

OGE continued to provide high-quality support for users and agencies to the system's more than 39,000 users (filers, administrators, and reviewers) by providing outstanding Help Desk services, making available training resources and tutorials, and providing regular training opportunities for both new and experienced users through monthly webinars. Finally, OGE engaged in outreach to the user agency community by administering an annual User Support Survey, which allows agency *INTEGRITY* administrators to provide feedback on *INTEGRITY* assistance, resources, and training.

Financial disclosure forms: In fiscal year 2023, OGE reviewed OGE Form 201 (release of ethics documents) and Executive Branch Qualified Trust documents. OGE made several changes to Form 201, with the goals of making the form more appropriate for use throughout the executive branch, and providing requesters with clarifying information about the use of the form. In fiscal year 2023, OGE also began the review process for both the public (OGE Form 278e) and confidential (OGE Form 450) financial disclosure forms, and conducted an extensive feedback process with stakeholders. In addition to work on renewal of existing forms, OGE sought and received OMB approval for new forms that will be used in connection with OGE's legal expense fund regulation.

Strategic Goal 2: Hold the executive branch accountable for carrying out an effective ethics program

OGE not only supports the ethics officials who carry out the program executive branchwide, it also ensures that agencies have effective ethics programs. OGE accomplishes this by monitoring agency compliance with executive branch ethics program requirements and monitoring senior leaders' compliance with individual ethics commitments. In performing its oversight function, OGE ensures that executive branch agencies are held accountable for carrying out effective ethics programs. Through its program review, data collection, and financial disclosure review activities, OGE evaluates the processes and systems in place at the agency level to ensure consistent and successful ethics program management.

Program Reviews: Through agency ethics program reviews – plenary, inspection, and follow-up reviews – OGE ensures consistent and sustainable agency ethics program compliance with established executive branch ethics laws, regulations, and policies, and provides recommendations for meaningful program improvement. Program reviews include an examination of agency ethics program materials, such as financial disclosure reports, documentation of ethics advice provided to employees, training records, and ethics agreement compliance tracking

In fiscal year 2023, OGE conducted 42 program reviews and 12 follow-up reviews. Reports on each of these 54 reviews were published and posted on OGE's [website](#). In fiscal year 2023, OGE's ethics program reviews resulted in 61 recommendations addressing specific ethics program deficiencies. In cases in which OGE identified a program weakness during a program review, OGE met its target for the percentage of program reviews that resulted in improvements in the agency's ethics program.

Annual Financial Disclosure: OGE also helps ensure that senior officials remain free from conflicts of interest by timely reviewing the public new entrant, annual, termination, and transaction financial disclosure reports of executive branch leaders appointed by the President and confirmed by the Senate (PAS), as well as other reports filed by Designated Agency Ethics Officials (DAEOs) and certain White House officials. In fiscal year 2023, OGE closed ninety-eight percent (98%) percent of its reviews of public financial disclosure reports, including new entrant, annual, termination, and periodic transaction reports required to be submitted to OGE, within 60 days of receipt.

Annual Questionnaire: OGE assesses agency ethics program compliance through the Annual Agency Ethics Program Questionnaire (Annual Questionnaire). In fiscal year 2023, OGE attained 100% compliance from the more than 140 agencies required to submit their data. Agency responses to the Annual Questionnaire give OGE a snapshot view of each agency's ethics program and ensure that each agency does a year-end assessment of its own ethics program. In fiscal year 2023, OGE continued to share key highlights from its Annual Questionnaire with ethics officials and the public by posting on its website a report summarizing highlights and trends ascertained from collected data, as well as each agency's responses to the Annual Questionnaire. This allows the public to have insight into individual agency ethics programs and allows agencies to share model practices.

Agency Practices Data Call: In fiscal year 2023, OGE published the results of its triennial Data Call for Agency Practices. The data call was distributed to 137 agencies and all 137 agencies responded, resulting in a 100% response rate. This data call focused on agency practices for fulfilling requests for ethics documents released under the Ethics in Government Act. The results of this data call provided OGE with insight into each agency's implementation of this key element of their ethics program. OGE uses the data to tailor the guidance and support it provides to agencies. OGE made the results of the data call available to the public in a summary report posted on its website and shared the results with executive branch ethics officials so they can learn from other ethics program practitioners.

Enforcement Activities: Accountability of the executive branch ethics program also includes monitoring enforcement activities conducted by other agencies. Agencies are required to concurrently notify OGE's Director when any matter involving a potential violation by an executive branch employee of 18 U.S.C. §§ 202-209 is referred for investigation or prosecution to the Department of Justice. Agencies use OGE Form 202 (Notification of Conflict of Interest Referral) to submit these notifications and information regarding the disposition of the matter. OGE tracks and follows up on conflicts of interest

referrals to the Department of Justice to ensure that agencies are considering disciplinary or other corrective action in the event of declinations of prosecution. In fiscal year 2023, OGE continued to post quarterly dashboards displaying the number of notifications submitted each quarter. Through the third quarter, there were nearly 60 referrals.

Conducted Inquiries: OGE continued to conduct real-time inquiries and reviews in response to data, news, or external sources that suggested that an agency ethics program may be out of compliance. In fiscal year 2023, OGE conducted approximately 8 inquiries. In fiscal year 2023, OGE used its formalized written procedures to establish when OGE conducts such inquiries and reviews to improve consistency.

Strategic Goal 3: Help Top Executive Branch Officials Resolve Conflicts of Interest and Demonstrate Ethical Leadership

Ethical Leadership: Ethical culture begins with ethical leadership throughout an organization, from the top down. OGE engaged agency leaders on the importance of ethics and sensitized federal managers to ethics issues. In fiscal year 2023, OGE's Director and Acting Director sent a welcome letter discussing these important responsibilities to each of incoming Presidential appointees as they were confirmed by the Senate. Within each letter, OGE's Director and Acting Director encouraged new leaders to remain "fully committed to our singular duty: to serve the public," and urged them to regularly remind their teams of this duty, to reiterate that each department and agency has dedicated and well-supported ethics officials to help with the tough issues, and to always consider their own oaths as they carry out their important duties.

Nominee Financial Disclosure: OGE works expeditiously to make sure that prospective candidates are free of conflicts of interest, so that top leadership positions can be filled quickly. Following a Presidential election and throughout an Administration, OGE continuously assists the President and the Senate in the Presidential appointments process. In fiscal year 2023, OGE worked with agencies and filers to identify and resolve potential conflicts of interest of nominees by establishing written ethics agreements with all nominees prior to their confirmations. In addition, OGE worked with agencies and filers to ensure compliance with the extensive requirements for financial disclosure under the Ethics in Government Act. Notably, the volume of reports reviewed remained high. OGE reviewed 266 reports, which represent approximately twenty-four percent (24%) of all PAS positions. Further, OGE cleared ninety-two percent (92%) of the nominee reports it received in fiscal year 2023.

Resolving Conflicts of Interest: OGE continued working to ensure that executive branch leaders appointed by the President and confirmed by the Senate (PAS) remain free of conflicts of interest after taking office. OGE does this by identifying and resolving potential conflicts of interest on the part of PAS nominees and by establishing written ethics agreements with them prior to confirmation. OGE then monitors PAS ethics agreement compliance through the collection and review of documentation provided by agency ethics officials. Certification of Ethics Agreement Compliance reports require appointees to attest to their ethics agreement compliance. OGE continued the practice of

posting these certifications on its website. In fiscal year 2023, 179 PAS appointees were required to certify that they had complied with their ethics agreements. Ninety-seven percent (97%) of the certifications were submitted within the established time frame.

Strategic Goal 4: Use Transparency to Further Oversight of the Executive Branch

OGE's prevention mission involves informing the public about the systems in place to detect and resolve conflicts of interest of their government leaders. This allows the public to engage in overseeing the integrity of its government. OGE accomplishes this by describing its missions, programs, and work, and by making ethics information publicly available.

Open Government: There are a number of external demands for information from OGE, reflecting increased public interest in OGE's work. In fiscal year 2023, OGE processed nearly 6,000 requests from the public and the news media to inspect approximately 13,400 documents under the Ethics in Government Act, including public financial disclosure reports, periodic transaction reports, certificates of divestiture, and other covered records.

FOIA: The Freedom of Information Act (FOIA) is critical in helping to ensure transparency in government by providing the public with access to important documents. OGE demonstrates its commitment to a responsive FOIA program by maintaining an effective system for responding to FOIA requests, increasing proactive disclosures, using technology to more effectively communicate with requestors, tracking requests and managing FOIA program records, improving timeliness in responding to requests, and applying a presumption of openness in responding to requests. In fiscal year 2023, OGE proactively posted more than 690 pages of responsive records on its website.

OGE also continued to conduct regular self-assessments of its FOIA processing procedures and response templates and, when appropriate, make changes to increase efficiency, improve search processes, increase transparency, and otherwise improve the operation of OGE's FOIA program. In fiscal year 2023, OGE received 110 FOIA requests and responded to 110 requests.

Provided Relevant, Understandable Information: In order to enhance public confidence in the impartiality of government decision-making, OGE worked to communicate effectively about the ethics program and created communications that were accurate, compelling, relevant, tailored to each targeted audience, and delivered through effective communication channels. For example, using social media, including Twitter, YouTube, and LinkedIn, OGE posted 259 tweets and 14 Leadership Notes to help the public understand the structure of the ethics program, learn how to access various ethics documents, and contribute to government accountability. Notably, OGE maintained a strong Twitter engagement rate, 1.7%. OGE's website was also critical, with nearly 1.4 million page views and nearly 6,000 public requests for disclosures.

Stakeholders: To share information and foster valuable collaboration, OGE continued to participate as a member of private sector, state, and local ethics organizations, such as the Council on Governmental Ethics Laws (COGEL), along with federal interagency groups. In addition, in fiscal year 2023, OGE proactively engaged with a variety of stakeholders, including ethics officials, NGOs, advocacy groups, and private citizens. Notably, OGE frequently engaged with the public as part of its regulatory review and paperwork reduction act process. This included inviting feedback from stakeholders related to the legal expense fund regulation, several OGE forms, including the public financial disclosure form, and a proposed regulation on modernization updates to the Standards of Ethical Conduct for Employees of the Executive Branch. OGE met with approximately 40 individuals and received over 50 comments in connection with its rulemaking and forms renewal process.

Timely Responded to External Requests for Information and Assistance: In fiscal year 2023, OGE responded to approximately 80 requests for assistance from the press to support more accurate reporting about the ethics laws and regulations and OGE's work. These interactions multiplied OGE's ability to reach the public to promote further understanding of the executive branch ethics program and its role in ensuring government integrity. OGE also received requests for assistance from other stakeholders, including more than 390 requests from private citizens. This engagement promoted understanding of the executive branch ethics program and related ethics laws and regulations.

Supported U.S. International Anti-Corruption Efforts: OGE continued providing support to the international community at the request of the State Department. In fiscal year 2023, OGE briefed 18 foreign delegations comprising 156 individuals representing 80 countries.

All of these interactions increased OGE's ability to reach the public to promote further understanding of the executive branch ethics program and its role in ensuring government integrity.

Crosscutting Objective: Advance equity in OGE's programs and improve diversity, equity, inclusion, and accessibility in OGE's operations

OGE strives to advance equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality. By advancing equity within its programs and operations, OGE can create opportunities to better serve those who have been historically underserved.

OGE has published its [Equity Action Plan](#) and determined that it can most effectively advance equity and remove barriers for underserved communities in three key program areas:

- (1) removing inequities in ethics education to enable federal employees to better serve the public;
- (2) improving equitable access to ethics records



available under the Ethics in Government Act of 1978 and OGE implementing regulations; and (3) using the agency's purchasing power to reduce inequities. For additional information on OGE's equity-related accomplishments and initiatives, please see [OGE's Equity Action Plan](#).

In fiscal year 2023, OGE continued to implement its [DEIA Strategic Plan](#), reflecting its whole-of-agency approach to advancing DEIA. Developed by a cross-divisional team of employees at a variety of levels, OGE began its efforts to increase leadership engagement, improve its hiring practices, review its professional development programs, and improve workplace accessibility and safety. As part of this effort, OGE implemented new practices for all hiring actions, such as redacting the names of applicants, and provided anti-harassment training and training on reasonable accommodation to all OGE employees. OGE also surveyed staff about OGE's DEIA efforts and updated its anti-harassment policy to include a section on civility and issued a new policy on religious accommodation. Lastly, OGE also made significant progress on its government-wide DEIA initiative related to improving access to professional development for ethics officials.

Stewardship Objectives: Sustain a high-performing, cross-functional staff; Leverage technology to increase efficiency and effectiveness; and Safeguard the government resources entrusted to OGE

To effectively lead in ethics, OGE must be an excellent steward of the resources entrusted to it to carry out its critical mission of preventing conflicts of interests in the executive branch. OGE endeavors to be a model agency with regard to its workforce, technology, and compliance. Specifically, OGE invests in the development, diversity, and retention of its most valuable asset: its staff, who work tirelessly to accomplish the agency's vital mission. OGE leverages technology to amplify its impact by increasing the reach of its limited resources. OGE also strives to maximize every taxpayer dollar provided to the agency and to remain compliant with the wide array of requirements applicable to federal agencies.

Accountability and Performance: In fiscal year 2023, OGE continued to track its progress toward annual performance goals by holding quarterly all-hands meetings; conducting a mid-year strategic objective review; holding regular executive and senior staff meetings to discuss agency goals, priorities, and the status of significant program activities; reviewing the Employee Viewpoint Survey results; and holding supervisors accountable for ensuring ongoing communication regarding OGE goals and priorities with all staff.

Employee Recognition: In fiscal year 2023, OGE continued to recognize employees through its awards program, which includes spot awards and year-end performance bonuses. In fiscal year 2023, OGE surveyed its staff to identify recognition preferences and new ideas. OGE will incorporate changes based on the feedback, such as increased written praise. In addition, OGE will continue its staff-run Employee Recognition Group, which provides management with new, non-monetary ways to recognize staff based on employee input. OGE also will continue to hold its annual employee recognition event. OGE also

took a wide variety of additional steps to create an inclusive work environment, including virtual coffee sessions for all employees. For example, OGE held regular special emphasis program meetings in fiscal year 2023, which were open to OGE's entire staff and included numerous speakers from federal and local communities.

Hiring: OGE hired and onboarded 6 employees, including two paid interns. In direct support of its DEIA Strategic Plan, prior to these recruitment efforts, OGE reviewed its hiring practices and updated its procedures against evidenced-based best practices to identify and then implement improvements, such as redacting the names of all applicants and providing anti-bias training for interview panelists. Notably, OGE was able to leverage workplace flexibilities, such as remote work, to draw on a wider candidate pool, resulting in hiring individuals with prior ethics experience from across the nation.

Developed OGE's workforce: OGE continually focuses on developing the knowledge, skills, and abilities of its employees through personalized formal and informal professional development opportunities. In fiscal year 2023, OGE employees participated in the OGE Employee Development Plan (EDP) program. Through the EDP process, employees, in collaboration with their supervisors, identify specific formal training, mentoring, self-study, and/or on-the-job training activities that they will complete in the covered period. Employees have the opportunity to lead significant projects, as well as participate in cross-functional teams and training. Notably, the EDP identifies objective measures for assessing the employee's acquisition of the targeted knowledge or skills.

Maintained and refined OGE's website: OGE's website is the agency's main communication tool and the most valuable resource for OGE's stakeholders, including agency ethics officials, the media, and the general public. OGE continued to maintain and refine its website in conformance with the 21st Century Integrated Digital Experience Act. For example, OGE made significant user experience improvements to its Public Financial Disclosure Guide, one of its most popular resources. In addition, in fiscal year 2023, OGE significantly improved the loading time of the [Individual Disclosures Search Collection](#) from three minutes to two seconds.

Information technology: In fiscal year 2022, OGE reached the end of the four-year life-cycle for its IT infrastructure and associated equipment. At its urgent request, OGE received appropriations in fiscal year 2023 to replace outdated IT equipment. OGE timely procured all new equipment and peripherals to support a hybrid work environment. This includes softphones and individual virtual meeting accounts each employee. The implementation of softphones will allow employees to make and receive phone calls on an OGE-owned phone number over the internet without needing a physical telephone and individual virtual meeting accounts will increase productivity by making it easier for employees to collaborate, stay informed, organized, and connected.

Notably, in fiscal year 2023, OGE began migrating its network to a secure, FedRAMP-certified government cloud environment which will simplify compliance with National Institute of Standards and Technology guidelines, simplify network disaster recovery, allow OGE to shrink its physical office space, and provide network access

independent of conditions at OGE's physical work location. Moving to the cloud will also eliminate the need to buy new network hardware and software every four years (the network refresh cycle).

OGE has developed numerous applications that have improved agency and program efficiency, increased data access, enhanced management practices, and strengthened compliance activities. In fiscal year 2023, OGE continued to devote resources to applications that support major mission programs, such as the Desk Officer program, the Annual Questionnaire, the Records Program, and financial disclosure tracking, as well as those applications that support internal operations, such as requisition processing, budget formulation, and equipment tracking. These custom applications allow OGE to accomplish its mission with limited staff and help the agency to make data-driven decisions.

Strengthen OGE's cybersecurity: In accordance with the Federal Information Security Modernization Act (FISMA), OGE's security program continued to review weekly network perimeter scans performed by the Department of Homeland Security; procure and undergo annual security assessment reviews conducted by accredited independent auditors using FISMA CIO and FISMA IG metrics; provide mandatory annual cybersecurity awareness training (general and role-based); and prepare for *INTEGRITY's* annual security assessment. OGE participates in the Continuous Diagnostics & Mitigation (CDM) Program, which provides capabilities and tools to identify cybersecurity risks on an ongoing basis, prioritizes risks based on potential impacts, and enables cybersecurity personnel to mitigate the most significant problems first. In fiscal year 2023, OGE also took steps to comply with Executive Order 14028 on Improving the Nation's Cybersecurity and subsequent guidance (e.g., OMB Memos M-21-30, M-21-31, M-22-01, M-22-05, M-22-09, etc.). This work is critical to protect the confidentiality, integrity, and availability of OGE's information and information systems against unauthorized access and use.

Remain strong fiscal stewards: OGE continued to be an excellent steward of the fiscal resources entrusted to it. OGE demonstrated its commitment to effectively and efficiently manage funds appropriated by Congress to execute OGE mission goals, including through maximizing its use of 27 shared services and interagency agreements. Not only does OGE continually seek full value from each taxpayer dollar, it does so while implementing strong fiscal controls. Notably, in fiscal year 2023, OGE maintained an unmodified opinion on its financial statements and an independent financial audit found no material internal control weaknesses. To reduce fiscal risk and ensure that OGE remains fiscally responsible, OGE continued to use a custom internal application, which builds in additional internal controls and tracking, to maintain its effective process for approving requisitions. OGE also continued to maintain strong internal controls regarding its inventory of IT equipment and other assets. Similarly, in fiscal year 2023, OGE maintained custom applications to strengthen its budget formulation and performance award approval processes. In addition, to use OGE's purchasing power to increase equity among the historically underserved, OGE has refined its procurement practices, procedures, and tracking to ensure a greater percentage of its purchases are made from small disadvantaged businesses.

Advance data governance: OGE continued to ensure the agency’s compliance with the Foundations for Evidence-Based Policymaking Act, to convene monthly meetings of its Data Governance Board, and to actively participate in the Chief Data Officers Council. In fiscal year 2023, OGE expanded its data activities by building data governance for key applications, holding lunch and learn sessions on topics such as data visualization and data validity, and prioritizing the use of data in its decision-making.

Safeguard privacy: In fiscal year 2023, OGE continued to safeguard privacy by maintaining critical executive branchwide systems of records related to the ethics program, including *INTEGRITY*, as well as the agency’s internal records. OGE’s privacy program worked to ensure that the agency complies with the requirements of the Privacy Act, the E-Government Act, and the executive branch privacy program requirements, as established by OMB. During fiscal year 2023, the Privacy Team reviewed 30 Privacy Threshold Analyses, drafted or revised four System of Records Notices (SORNs), including a new government-wide SORN, OGE GOVT-3 to support the legal expense fund program, and drafted or revised three new Privacy Impact Analyses. OGE also conducted privacy training and role-based privacy training to 96% of those required to receive it, including agency employees and supervisors, and government contractors who perform services for the agency.

Enhance its records management program: OGE continued to enhance its records management program in order to ensure agency records are available to the public and OGE staff, and to comply with records management requirements. In fiscal year 2023, this work included: developing and updating records management policies and procedures; developing and conducting training, and onboarding new employees; working with the National Archives and Records Administration (NARA) on OGE mission-specific disposition authorities; issuing records management guidance; conducting inventories of agency records systems and repositories; and updating records file plans. Notably, OGE timely submitted three program assessments to NARA and received high scores on each report. NARA placed OGE’s records program in the “low risk” category.

Conclusion

The above performance highlights demonstrate that through targeted strategies and careful tasking of its small, cross-functional staff, OGE has been largely successful in achieving its strategic goals and accomplishing its mission. As noted at the beginning of the Management’s Discussion and Analysis section, OGE will provide more detailed information regarding its performance goals and results in its fiscal year 2023 Annual Performance Report (APR).

MD&A Analysis of Financial Statements and Stewardship Information

In fiscal year 2023, OGE maintained an unmodified opinion on its financial statements and no material internal control weaknesses were found. OGE is committed to effectively and efficiently managing funds appropriated by Congress to incur obligations for goods and services necessary to execute OGE mission goals.

In fiscal year 2023, OGE received a significant one-time increase in annual appropriated funds to complete an agency relocation project from 1201 New York Ave NW to 250 E St. SW, in Washington, DC along with sufficient funds to update outdated Information Technology (IT) equipment and migrate the OGE network to a secure FED-RAMP cloud environment. Accomplishing all these very complex tasks and interactions with numerous other agencies and commercial contractors utilizing annual one-year appropriations is a challenge but has been met with a steadfast resolve to complete all necessary tasks while meeting the bona-fide need and time constraints on the use of FY2023 funds. Even with all the extra large and complex projects going on above and beyond normal operations, OGE was able to maintain operations at adequate levels and ensure OGE's important missions were accomplished. Notably, among these efforts was a transition to a new IT services contract with a designated small business company for continued operations and maintenance of the *INTEGRITY* application.

As potential security threats against automated systems grow and become more complex, OGE is proactively ensuring that any threats are reduced and mitigated, if not eliminated, effectively providing for the security and efficiency of OGE's ongoing daily operations – in particular, a safe and secure technical environment that protects the privacy and integrity of the financial information provided to OGE by agency ethics officials and the most senior officials of the executive branch.

OGE continues to maintain and improve its newly redesigned website, which is OGE's main communication tool and the most valuable resource for OGE's stakeholders, including agency officials, the media, and the general public.

Part II - Management Assurances

MD&A Analysis of Systems, Controls, and Legal Compliance Annual Assurance Statement (FMFIA)

Annual Assurance Statement on Internal Controls and Internal Controls over Financial Reporting

OGE's management is responsible for establishing and maintaining effective internal controls and financial management systems that meet the objectives of the Federal Manager's Financial Integrity Act (FMFIA). OGE conducted its assessment in compliance with applicable laws and regulations in accordance with OMB Circular A-123, Management's Responsibility for Internal Control. After a thorough review of the results, and to the best of my knowledge and belief, OGE can provide reasonable assurance that its internal controls over the effectiveness and efficiency of operations were in compliance with applicable laws and regulations as of September 30, 2023. No material weaknesses were found in the design or operations of the internal controls.

OGE relies on the U.S. Department of Treasury, Bureau of Fiscal Service (BFS), a financial management shared service provider, for its accounting and financial systems and to meet its financial reporting requirements. OGE has no in-house financial systems but rather uses systems hosted/provided by BFS. OGE uses Oracle Financials which we consider to be a reliable and effective financial system. OGE obtains the Statement on Standards for Attestation Engagements (SSAE) 18 Service Organization Control (SOC) audits and Bridge Letters from BFS and reviews the statement to assist in assessing internal controls over OGE's financial reporting. After a thorough review of the results, OGE has not discovered any significant issues or deviations in its financial reporting during fiscal year 2023. Therefore, OGE concludes that the internal controls over financial reporting are sufficiently strong.

SHELLEY
FINLAYSON

Shelley K. Finlayson
Acting Director
U.S. Office of Government Ethics

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Forward Looking Information

Numerous external factors shape OGE's operating environment. Understanding their influence is essential for mitigating risk and achieving performance goals. These external factors could cause OGE to incur costs, impede its mission, or necessitate reallocating staff resources.

- **IT Threats:** With a hybrid workforce, the availability of OGE's virtual network is more critical than ever and any unscheduled downtime has an even greater impact on operations. As potential security threats against automated systems grow and become more complex, OGE must remain proactive to ensure that any threats are reduced and mitigated, if not eliminated.
 - OGE has taken a number of steps to secure its IT systems, including: undergoing independent, third-party assessments; complying with key government-wide directives; and leveraging both internal and external expertise and resources. OGE will continue to address IT security threats and to commit significant resources to secure its important IT systems and network. OGE will also seek, despite its small staff and limited resources, to remain responsive and compliant to new cybersecurity directives. In addition, OGE is implementing a comprehensive replacement of its IT infrastructure by procuring new equipment and by migrating to a secure, FedRAMP-certified government cloud environment ensuring a proactive approach to IT security threats.
- **Relocation of OGE office:** Notably, in fiscal year 2023, OGE worked with GSA to sign a new lease in advance of the expiration of its current lease in February 2024. To the benefit of the agency and overall government, OGE backfilled vacant space under another federal agency's existing lease. OGE also preserved resources by significantly shrinking its office space requirements by 18,000 square feet/75% of its current space, resulting in approximately \$1M cost savings. Any delays in this process, however, could cause OGE to incur costs, impede its mission, or necessitate reallocating staff resources.
- **Future of Work:** Given the impact of the Administration's and Congressional efforts to return government employees to in-office work status and reducing tele- work and remote work enhancements, OGE is regularly evaluating performance, employee engagement, and staff feedback to inform future workspace needs. OGE continues to prioritize employee health and safety, evaluate its personnel policies and work environments, and pilot new operating approaches and workplace innovations, while carefully considering trends related to the federal workplace. Based on both strong performance and data on preferences of its

employees, OGE continues with its expanded telework and remote work policy to move OGE toward the “future of work” in the face of operational challenges.

- **Move from MAX.gov for INTEGRITY Support Functions and Authentication:** In addition to continuing to resource INTEGRITY on behalf of the entire executive branch ethics program, OGE moved system support functions to new providers in fiscal year 2023 because OMB MAX.gov will no longer support it. The transition has been smooth with all operational functions and capabilities being met. However, an alternative solution to the system’s unique authentication requirements has yet to be identified involving unknown costs ranging from \$250,000 to \$1,300,000. Overall expenses could result in an unplanned shortfall with direct impact on the current services contract. OGE has migrated other services provided by MAX.gov to new providers, but OGE’s ability to continue to secure, operate, enhance, and update the system, with a very small contingent of staff and a small agency budget, and to continue to provide the system to all agencies at no cost may be affected by unforeseen problems and rising costs from other service providers. The system may be vulnerable to disruption during the lead-up to a Presidential election year if a cost-effective solution cannot be identified.
- **Potential Legislative Reform:** OGE is the subject of significant and intense congressional and stakeholder interest. OGE is currently tracking more than 100 bills that would make significant statutory revisions to the Ethics in Government Act or the criminal conflict of interest statutes, or create entirely new ethics-related statutes. Passage of major ethics reform would present significant challenges for OGE.
- **Workload and Unfunded Mandates:** OGE produces a remarkable amount of work with a small staff by carefully managing the cyclical nature of the agency’s work and leveraging its highly cross-functional professional employees. Although agile, significant unanticipated changes in workload have impacts across programs.
 - There are also ongoing and growing compliance requirements that must be addressed with no lead time or new resources to support them, such as unanticipated human resources, privacy, and data-focused executive orders, OMB directives, laws, and regulations.

Part III – Financial Statements and Independent Auditor’s Report

Limitations of the Financial Statements

The financial statements are prepared to report the financial position, financial condition, and results of operations, consistent with the requirements of 31 U.S.C. § 3515(b). The statements are prepared from records of Federal entities in accordance with Federal generally accepted accounting principles (GAAP) and the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same records. Users of the statements are advised that the statements are for a component of the U.S. Government.

OFFICE OF GOVERNMENT ETHICS

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
SEPTEMBER 30, 2023 AND 2022**

UNITED STATES OFFICE OF
GOVERNMENT ETHICS



Preventing Conflicts of Interest
in the Executive Branch

OFFICE OF GOVERNMENT ETHICS			
BALANCE SHEET			
AS OF SEPTEMBER 30, 2023 AND 2022			
(In Dollars)			
		2023	2022
Assets:			
Intragovernmental Assets:			
Fund Balance with Treasury (Note 2)	\$	8,494,911	\$ 4,832,583
Advances and Prepayments		3,387	-
Total Intragovernmental Assets		8,498,298	4,832,583
Other than Intragovernmental Assets:			
Accounts Receivable, Net (Note 3)		93	324
Property, Plant, and Equipment, Net (Note 4)		8,178	45,102
Total Other than Intragovernmental Assets		8,271	45,426
Total Assets	\$	8,506,569	\$ 4,878,009
Liabilities: (Note 5)			
Intragovernmental Liabilities:			
Accounts Payable	\$	170	\$ 144,978
Other Liabilities (Note 7)		239,221	261,590
Other Liabilities (Without Reciprocals)		59,432	54,524
Other Current Liabilities - Benefit Contributions Payable		179,789	207,066
Total Intragovernmental Liabilities		239,391	406,568
Other than Intragovernmental Liabilities:			
Accounts Payable		203,157	2,286,477
Federal Employee [and Veteran] Benefits Payable		1,365,222	1,529,129
Other Liabilities (Note 7)		794,812	743,722
Total Other than Intragovernmental Liabilities		2,363,191	4,559,328
Total Liabilities	\$	2,602,582	\$ 4,965,896
Net Position:			
Unexpended Appropriations - Funds from Other than Dedicated Collections	\$	7,260,947	\$ 1,429,065
Total Unexpended Appropriations (Consolidated)		7,260,947	1,429,064
Cumulative Results of Operations - Funds from Other than Dedicated Collections		(1,356,960)	(1,516,952)
Total Cumulative Results of Operations (Consolidated)		(1,356,960)	(1,516,952)
Total Net Position		5,903,987	(87,887)
Total Liabilities and Net Position	\$	8,506,569	\$ 4,878,009

OFFICE OF GOVERNMENT ETHICS			
STATEMENT OF NET COST			
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022			
(In Dollars)			
		2023	2022
Gross Program Costs:			
Program Salaries and Expenses:			
Gross Costs	\$	19,208,671	\$ 21,583,413
Net Cost of Operations	\$	19,208,671	\$ 21,583,413

The accompanying notes are an integral part of these financial statements.

OFFICE OF GOVERNMENT ETHICS		
STATEMENT OF CHANGES IN NET POSITION		
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022		
(In Dollars)		
	2023	2022
Unexpended Appropriations:		
Beginning Balance	\$ 1,429,065	\$ 3,416,721
Appropriations Received	24,500,000	19,158,000
Other Adjustments	(183,492)	(79,030)
Appropriations Used	(18,484,626)	(21,066,626)
Net Change in Unexpended Appropriations	5,831,882	(1,987,656)
Total Unexpended Appropriations	\$ 7,260,947	\$ 1,429,065
Cumulative Results of Operations:		
Beginning Balance	\$ (1,516,952)	\$ (1,567,718)
Appropriations Used	18,484,626	21,066,626
Transfers In/Out Without Reimbursement	-	6,113
Imputed Financing (Note 10)	884,037	561,440
Net Cost of Operations	(19,208,671)	(21,583,413)
Net Change in Cumulative Results of Operations	159,992	50,766
Total Cumulative Results of Operations	\$ (1,356,960)	\$ (1,516,952)
Net Position	\$ 5,903,987	\$ (87,887)

OFFICE OF GOVERNMENT ETHICS		
STATEMENT OF BUDGETARY RESOURCES		
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022		
(In Dollars)		
	2023	2022
Budgetary Resources:		
Unobligated Balance from Prior Year Budget Authority, Net (Note 11)	\$ 1,453,283	\$ 1,225,027
Appropriations	24,500,000	19,158,000
Spending Authority from Offsetting Collections	-	6,113
Total Budgetary Resources	\$ 25,953,283	\$ 20,389,140
Status of Budgetary Resources:		
New Obligations and Upward Adjustments (total)	\$ 22,969,686	\$ 19,160,655
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	1,631,501	64,360
Expired Unobligated Balance, End of Year	1,352,096	1,164,125
Unobligated Balance, End of Year (total)	2,983,597	1,228,485
Total Budgetary Resources	\$ 25,953,283	\$ 20,389,140
Outlays, Net and Disbursements, Net:		
Outlays, Net (total)	\$ 20,654,180	\$ 19,384,718
Agency Outlays, Net	\$ 20,654,180	\$ 19,384,718

The accompanying notes are an integral part of these financial statements.



Notes to the Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The U.S. Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, provides overall leadership and oversight of the executive branch ethics program designed to prevent and resolve conflicts of interest. OGE's mission is part of the very foundation of public service. The first principle in the Fourteen Principles of Ethical Conduct for Government Officers and Employees is "public service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain". Public servants are expected to make impartial decisions based on the interests of the public when performing their job duties. OGE in concert with agency ethics practitioners throughout the executive branch, ensures that employees fulfill this great trust.

To carry out its leadership and oversight responsibilities, OGE promulgates and maintains enforceable standards of ethical conduct for approximately 2.7 million employees in over 140 executive branch agencies and the White House; oversees a financial disclosure systems that reaches more than 28,000 public and more than 400,000 confidential financial disclosure report filers; ensures that executive branch agency ethics programs are in compliance with applicable ethics laws and regulations; provides education and training to the approximately 5,000 ethics officials executive branch-wide; conducts outreach to the general public, the private sector, and civil society; and provides technical assistance to state, local, and foreign governments and international organizations.

OGE's greatest resource is its multidisciplinary staff of attorney, ethics and finance experts, and support personnel. OGE is a lean organization, operating at fewer than its 80 authorized full-time equivalents, and accomplishes its responsibilities by organizing cross-functional teams to perform such diverse tasks as working with Presidential nominees for appointments requiring Senate confirmation to resolve potential financial conflicts of interest, training executive branch ethics officials, and conducting oversight of executive branch ethics programs. OGE is led by a Director who is appointed to a five-year term by the President and confirmed by the Senate.

OGE's General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues. General Fund Miscellaneous Receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees and other miscellaneous receipts for services and benefits.

OGE has rights and ownership of all assets reported in these financial statements. The reporting entity is a component of the U.S Government. For this reason, some of the assets and liabilities reported by the entity may be eliminated for Government-wide reporting because they are offset by

assets and liabilities of another U.S. Government entity. These financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. OGE does not possess any non-entity assets.

B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of the OGE. The Balance Sheet presents the financial position of the agency. The Statement of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follows the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of the OGE in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, as amended, and the OGE's accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control the OGE's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates the control and monitoring of federal funds as well as the compliance with legal requirements on the use of those funds.

D. Fund Balance with Treasury

Fund Balance with Treasury is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the OGE funds with Treasury in expenditure, receipt, and revolving fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The OGE does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. When the reporting entity seeks to use FBWT to liquidate budgetary obligations, Treasury will finance the disbursements in the same way it finances all other disbursements, which is to borrow from the public if there is a budget deficit (and to use current receipts if there is a budget surplus). Funds are disbursed for the agency on demand.

E. Accounts Receivable

Accounts receivable consists of amounts owed to the OGE by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and

the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. The OGE's capitalization threshold is \$50,000 for individual purchases and \$500,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

<u>Description</u>	<u>Useful Life (years)</u>
Building	9
Leasehold Improvements	5
Office Furniture	5
Computer Equipment	3
Office Equipment	5
Software	5

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the OGE as a result of transactions or events that have already occurred.

The OGE reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave, actuarial FECA, and the amounts due to Treasury for collection and accounts receivable of civil penalties and FOIA request fees.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the OGE's employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the OGE terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of (1) the net present value of estimated future payments calculated by the DOL, and (2) the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

K. Retirement Plans

The OGE's employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of the OGE's matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984, through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987, are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and the OGE matches any employee contribution up to an additional four percent of pay. For FERS participants, the OGE also contributes the employer's matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, the OGE remits the employer's share of the required contribution.

The OGE recognizes the imputed cost of pension and other retirement benefits during the employees' active years of service. OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to the OGE for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. The OGE recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

The OGE does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

L. Other Post-Employment Benefits

The OGE's employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGSIP) may continue to participate in these programs after their retirement. The OPM has provided the OGE with certain cost factors that estimate the true cost of providing the post-retirement benefit to current employees. The OGE recognizes a current cost for these and Other Retirement Benefits (ORB) at the time the employee's services are rendered. The ORB expense is financed by OPM and offset by the OGE through the recognition of an imputed financing source.

M. Use of Estimates

The preparation of the accompanying financial statements in accordance with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

N. Reclassification

Certain fiscal year 2022 balances have been reclassified, retitled, or combined with other financial statement line items for consistency with the current year presentation.

O. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2023, and 2022, were as follows:

	2023	2022
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 1,631,501	\$ 64,360
Unavailable	1,352,096	1,164,125
Obligated Balance Not Yet Disbursed	5,511,314	3,604,098
Total	\$ 8,494,911	\$ 4,832,583

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand (see also Note 11).

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2023, and 2022, were as follows:

	2023	2022
Other than Intergovernmental		
Accounts Receivable	\$ 93	\$ 324
Total Accounts Receivable	\$ 93	\$ 324

The accounts receivable is primarily made up of employee receivables.

Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2023, and 2022.

NOTE 4. PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of Property, Plant and Equipment, Net as of September 30, 2023:

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 57,406	\$ 57,406	-
Furniture & Equipment	165,215	165,215	-
Software	5,331,239	5,323,061	\$ 8,178
Total	\$ 5,553,860	\$ 5,545,682	\$ 8,178

Schedule of Property, Plant and Equipment, Net as of September 30, 2022:

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 57,406	\$ 57,406	-
Furniture & Equipment	165,215	165,215	-
Software	5,331,239	5,286,137	\$ 45,102
Total	\$ 5,553,860	\$ 5,508,758	\$ 45,102

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the OGE as of September 30, 2023, and 2022, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2023	2022
Intragovernmental – FECA	\$ 36,496	\$ 73,505
Unfunded Leave	1,010,666	1,001,216
Actuarial FECA	326,854	496,441
Total Liabilities Not Covered by Budgetary Resources	\$ 1,374,016	\$ 1,571,162
Total Liabilities Covered by Budgetary Resources	1,228,566	3,394,734
Total Liabilities	\$ 2,602,582	\$ 4,965,896

FECA and the Unemployment Insurance liabilities represent the unfunded liability for actual workers compensation claims and unemployment benefits paid on the OGE behalf and payable to the DOL. The OGE also records an actuarial liability for future workers compensation claims based on the liability to benefits paid (LBP) ratio provided by DOL and multiplied by the average of benefits paid over three years.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

NOTE 6. ACTUARIAL FECA LIABILITY

FECA provides income and medical cost protection to covered federal civilian employees harmed on the job or who have contracted an occupational disease, and beneficiaries of employees whose

death is attributable to a job-related injury or occupational disease. Claims incurred for benefits under FECA for the OGE's employees are administered by the DOL and ultimately paid by the OGE when funding becomes available.

The OGE bases its estimate for FECA actuarial liability on the DOL's FECA model. The DOL method of determining the liability uses historical benefits payment patterns for a specific incurred period to predict the ultimate payments for the period. Based on the information provided by the DOL, the OGE's liability as of September 30, 2023, and 2022, was \$326,854 million and \$496,441 million, respectively.

NOTE 7. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2023, were as follows:

	Current	Total
Intragovernmental		
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 59,432	\$ 59,432
Employer Contributions and Payroll Taxes Payable	143,293	143,293
Unfunded FECA Liability	36,496	36,496
Total Intragovernmental	\$ 239,221	\$ 239,221
Other than Intragovernmental		
Accrued Funded Payroll and Leave	\$ 794,812	\$ 794,812
Total Other than Intragovernmental	\$ 794,812	\$ 794,812
Total Other Liabilities	\$ 1,034,033	\$ 1,034,033

Other liabilities account balances as of September 30, 2022, were as follows:

	Current	Total
Intragovernmental		
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 54,524	\$ 54,524
Employer Contributions and Payroll Taxes Payable	133,561	133,561
Unfunded FECA Liability	73,505	73,505
Total Intragovernmental	\$ 261,590	\$ 261,590
Other than Intragovernmental		
Accrued Funded Payroll and Leave	\$ 743,722	\$ 743,722
Total Other than Intragovernmental	\$ 743,722	\$ 743,722
Total Other Liabilities	\$ 1,005,312	\$ 1,005,312

NOTE 8. LEASES

Operating Leases

The OGE occupies office space under a lease agreement that is accounted for as an operating lease. The lease term begins on February 2, 2014, and expires February 1, 2024. Lease payments are increased annually based on the adjustments for operating cost and real estate tax escalations. The total operating lease expense for fiscal years 2023 and 2022 were \$1,351,276 and \$1,319,850 respectively. Below is a schedule of future payments for the term of the lease.

Fiscal Year	Asset Category Building
2024	\$ 441,878
Total Future Lease Payments	\$ 441,878

The operating lease amount does not include estimated payments for leases with annual renewal options.

NOTE 9. COMMITMENTS AND CONTINGENCIES

The OGE did not have any material contingent liabilities that met disclosure requirements as of September 30, 2023 and 2022.

NOTE 10. INTER-ENTITY COSTS

The OGE recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The OGE recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2023, and 2022, respectively, inter-entity costs were as follows:

	2023	2022
Office of Personnel Management	\$ 884,037	\$ 561,440
Total Imputed Financing Sources	\$ 884,037	\$ 561,440

NOTE 11. NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2023, and 2022, consisted of the following:

	2023	2022
Unobligated Balance Brought Forward From Prior Year, October 1	\$ 1,228,485	\$ 1,157,955
Recoveries of Prior Year Obligations	408,290	146,102
Other Changes in Unobligated Balances	(183,492)	(79,030)
Unobligated Balance From Prior Year Budget Authority, Net (Discretionary and Mandatory)	\$ 1,453,283	\$ 1,225,027

NOTE 12. UNDELIVERED ORDERS AT THE END OF THE PERIOD

As of September 30, 2023, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 3,387	\$ -	\$ 3,387
Unpaid Undelivered Orders	1,278,913	3,003,835	4,282,748
Total Undelivered Orders	\$ 1,282,300	\$ 3,003,835	\$ 4,286,135

As of September 30, 2022, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Unpaid Undelivered Orders	\$ 204,640	\$ 4,724	\$ 209,364
Total Undelivered Orders	\$ 204,640	\$ 4,724	\$ 209,364

NOTE 13. EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2023 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2024 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2024 Budget of the United States Government, with the "Actual" column completed for 2022, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

In Millions

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Net Outlays
Combined Statement of Budgetary Resources	\$ 20	\$ 19	\$ 19
Budget of the U.S. Government	\$ 20	\$ 19	\$ 19

NOTE 14. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2023
(In Dollars)

	Intragovernmental	Other than Intragovernmental	Total
Net Operating Cost (SNC)	\$ 6,755,969	\$ 12,452,702	\$ 19,208,671
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(36,924)	(36,924)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	(231)	(231)
Other Assets	3,387	-	3,387
(Increase)/Decrease in Liabilities:			
Accounts Payable	144,808	2,083,320	2,228,128
Federal Employee [and Veteran] Benefits Payable	-	163,907	163,907
Other Liabilities	22,369	(51,090)	(28,721)
Financing Sources:			
Imputed Cost	(884,037)	-	(884,037)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (713,473)	\$ 2,158,982	\$ 1,445,509
Misc Items			
Custodial/Non-Exchange Revenue	\$ 1,800	\$ (1,800)	\$ -
Total Other Reconciling Items	\$ 1,800	\$ (1,800)	\$ -
Total Net Outlays (Calculated Total)	\$ 6,044,296	\$ 14,609,883	\$ 20,654,180
Budgetary Agency Outlays, Net (SBR 4210)			\$ 20,654,180

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2022
(In Dollars)**

	Intragovernmental	Other than Intragovernmental	Total
Net Operating Cost (SNC)	\$ 8,263,781	\$ 13,319,632	\$ 21,583,413
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(43,303)	(43,303)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	324	324
(Increase)/Decrease in Liabilities:			
Accounts Payable	653,391	(2,260,395)	(1,607,004)
Federal Employee [and Veteran] Benefits Payable	-	71,375	71,375
Other Liabilities	(7,228)	(45,306)	(52,534)
Financing Sources:			
Imputed Cost	(561,440)	-	(561,440)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ 84,723	\$ (2,277,305)	\$ (2,192,582)
Financing Sources:			
Transfers Out (In) Without Reimbursements	\$ (6,113)	\$ -	\$ (6,113)
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ (6,113)	\$ -	\$ (6,113)
Total Net Outlays (Calculated Total)	\$ 8,342,391	\$ 11,042,327	\$ 19,384,718
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 19,384,718

Independent Auditors Report

Part IV – Other Information

Table 1. Summary of Financial Statement Audit

Audit Opinion	Unmodified				
Restatement	No				
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Ending Balance
[Name of weakness]					
[Name of weakness]					
[Name of weakness]					
<i>Total Material Weaknesses</i>	0	0	0	0	0

Table 2. Summary of Management Assurances

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)						
Statement of Assurance	Unmodified					
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of weakness]						
[Name of weakness]						
[Name of weakness]						
<i>Total Material Weaknesses</i>	0	0	0	0	0	0
Effectiveness of Internal Control over Operations (FMFIA § 2)						
Statement of Assurance	Unmodified					
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of weakness]						
[Name of weakness]						
[Name of weakness]						
<i>Total Material Weaknesses</i>	0	0	0	0	0	0
Conformance with Federal Financial Management System Requirements (FMFIA § 4)						
Statement of Assurance	Federal Systems conform to financial management system requirements					
Non-Conformances	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of non-conformance]						
[Name of non-conformance]						
[Name of non-conformance]						
<i>Total non-conformances</i>	0	0	0	0	0	0
Compliance with Section 803(a) of the Federal Financial Management Improvement Act (FFMIA)						
	Agency			Auditor		
1. Federal Financial Management System Requirements	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		
2. Applicable Federal Accounting Standards	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		
3. USSGL at Transaction Level	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		

Beginning Balance: The beginning balance must agree with the ending balance from the prior year.

New: The total number of material weaknesses/non-conformances identified during the current year.

Resolved: The total number of material weaknesses/non-conformances that dropped below the level of materiality in the current year.

Consolidated: The combining of two or more findings.

Reassessed: The removal of any finding not attributable to corrective actions (e.g., management has re-evaluated and determined that a finding does not meet the criteria for materiality or is redefined as more correctly classified under another heading).

Ending Balance: The year-end balance that will be the beginning balance next year.

Payment Integrity Information Act Reporting

OGE has completed the Fiscal Year 2023 Improper Payments Data Call per guidance provided. The results can be found at:

[Agency Survey | FY23 Improper Payments Data Call \(paymentaccuracy.gov\)](https://www.paymentaccuracy.gov/fy23-improper-payments-data-call)

Civil Monetary Penalty Adjustment for Inflation

Statutory Authority	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency/ Bureau/ Unit	Location for Penalty Update Details
Ethics in Government Act of 1978 as amended	5 CFR 2634.702(a) - Breaches by trust fiduciaries and interested parties; 2634.703 - Misuse of public reports; and 2636.104(a) – Civil, disciplinary and other action	1978	2023	\$23,727.00	U.S. Office of Government Ethics	88 FR 1139 https://www.federalregister.gov/documents/2023/01/09/2023-00167/2023-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations
Ethics in Government Act of 1978 as amended	5 CFR 2634.702(b) - Breaches by trust fiduciaries and interested parties	1978	2023	\$11,864.00	U.S. Office of Government Ethics	88 FR 1139 https://www.federalregister.gov/documents/2023/01/09/2023-00167/2023-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations
Ethics in Government Act of 1978 as amended	5 CFR 2634.701(b) - Failure to file or falsifying reports	1978	2023	\$71,316.00	U.S. Office of Government Ethics	89 FR 1139 https://www.federalregister.gov/documents/2023/01/09/2023-00167/2023-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations

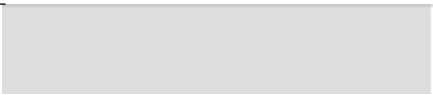
Agency _____ FINANCIAL REPORT

FISCAL
YEAR
2024

UNITED STATES
OFFICE OF
GOVERNMENT
ETHICS

MISSION

PROVIDE OVERALL
LEADERSHIP AND
OVERSIGHT OF THE
EXECUTIVE
BRANCH
ETHICS PROGRAM
DESIGNED TO
PREVENT AND
RESOLVE
CONFLICTS OF
INTEREST



November 15, 2024

The Honorable Shalanda Young
Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Dear Director Young:

I am pleased to transmit to you the Agency Financial Report (AFR) for the U.S. Office of Government Ethics (OGE) for fiscal year 2024. The AFR includes OGE's Management Discussion and Analysis of Results and OGE's Management Assurances and Audited Financial Statements.

OGE management is responsible for establishing and maintaining effective internal controls over financial reporting, safeguarding of assets, and complying with applicable laws and regulations. In accordance with OMB guidance, I have determined to the best of my knowledge and belief that the performance and financial data included in this report are complete and reliable. OGE has received an unqualified opinion on its financial statements as of September 30, 2024, and the auditors found no material weaknesses related to OGE's compliance in internal controls over financial reporting.

If you need additional information with regard to this submission, please contact OGE's Legal, External Affairs and Performance Branch Chief, Diana J. Veilleux, at 202-482-9203.

Sincerely,

Shelley K. Finlayson
Acting Director

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Part I – Management’s Discussion and Analysis

This section provides a brief description of the U.S. Office of Government Ethics’ (OGE) mission and organizational structure, a high-level discussion of OGE’s key performance goals, and an analysis of OGE’s financial statements and stewardship.¹

Mission Statement and Background

OGE was established by the Ethics in Government Act of 1978 to provide “overall direction of executive branch policies related to preventing conflicts of interest on the part of officers and employees of any executive [branch] agency.” As this statutory language makes clear, the primary objective of the executive branch ethics program is one of prevention.

Under OGE’s leadership, thousands of ethics officials are engaged every day in preventing ethical lapses and protecting the impartiality of government decision-making by implementing ethics programs and applying the ethics laws and rules in the more than 140 agencies across the executive branch.

If these efforts at prevention fall short, agencies may be crippled by scandal, important work may be delayed or derailed, leaders may be forced from office, and ultimately the public’s trust in government may be eroded.

OGE and Executive Branch Agencies: A Shared Responsibility

The head of each executive branch agency is statutorily responsible for leading the ethics program in their agency. This responsibility includes creating an ethical culture by

demonstrating a personal commitment to ethics and providing the necessary resources to implement a strong and effective agency ethics program.



The head of each agency is also responsible for selecting a Designated Agency Ethics Official (DAEO). The DAEO, with the support of professional ethics staff, is the employee with primary responsibility for directing the daily activities of an agency’s ethics program and coordinating with OGE.

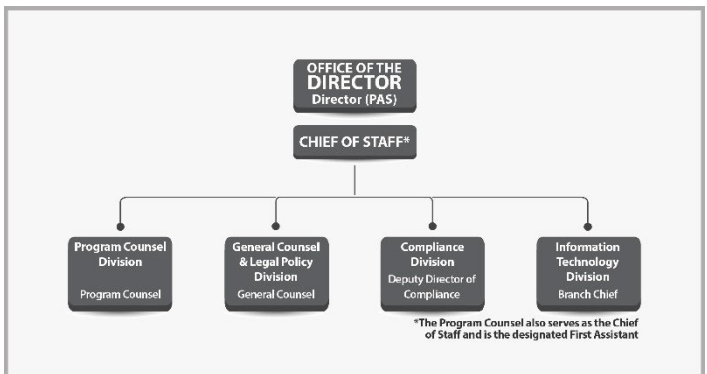
¹ OGE has chosen to produce an Agency Financial Report (AFR) and Annual Performance Report (APR) in lieu of a Performance and Accountability Report. OGE will provide more detailed information regarding its performance goals and results in its fiscal year 2024 APR.

Each agency’s employees, including supervisors, human capital officials, and the agency’s Inspector General, play a significant role in maintaining the integrity of government programs and operations.

Further, OGE, and the ethics officials across the government, are not alone in promoting trust in government. Other executive branch agencies and entities focus on additional areas of government integrity, such as merit system protections in the civil service; full and open competition in procurement; fiscal controls; transparency programs; investigation of waste, fraud, and abuse; and criminal, civil, and administrative enforcement.

Office of Government Ethics: A Small but Agile Agency

OGE is a lean organization, operating at fewer than its 80 authorized full-time equivalents (FTE). OGE’s greatest resource is its multidisciplinary staff of attorneys, ethics and financial experts, as well as other key personnel. OGE is headed by a Director who is appointed to a five-year term by the President after confirmation by the Senate. In addition to the Office of the Director, OGE is divided into four divisions, guided by OGE’s career Chief of Staff and senior leadership, who work in concert to carry out OGE’s mission.



Performance Highlights

The public can have greater confidence in the integrity of executive branch programs and operations when government decisions are made free from conflicts of interest. OGE’s four strategic goals for fiscal years 2022 through 2026 reflect the long-term outcomes that OGE strives to achieve in order to prevent and resolve conflicts of interest.

The daily work of OGE is driven by the strategic objectives and performance goals established under each of the overall strategic goals set forth below. In fiscal year 2024, OGE met or exceeded all of its performance goals.²

Below are performance highlights from each of OGE’s major programs that support OGE’s strategic goals.

² OGE’s performance goals are based on statistical data from a variety of existing sources, including post-training evaluations, an annual agency ethics program questionnaire, and the Annual Survey of Ethics Officials.

Strategic Goal 1: Advance a strong, consistent executive branch ethics program

Advancing a strong, consistent ethics program is important because of the way that the executive branch ethics program is structured. As noted above, OGE supervises a program that spans over 140 agencies and nearly 3 million employees. Thus, it is essential that the ethics program have consistent standards that OGE can administer across all agencies. To achieve this significant goal, OGE provides expert guidance and support to stakeholders both within and outside government; strengthens the expertise of officials who are integral to the executive branch ethics programs through education and on-demand support; continuously refines ethics policy and issues interpretive guidance; and leads the financial disclosure program and the executive branch e-filing system, *INTEGRITY*.

Desk Officer Support: OGE provides necessary support to agency ethics officials so that they can provide uniform and effective ethics guidance to nearly 3 million federal employees in the executive branch who serve the American people. OGE provides timely, expert advice on applying ethics laws and regulations, and disseminates up-to-date ethics information ethics practitioners need to do their jobs effectively. OGE's Desk Officers assist agencies in resolving difficult ethics issues requiring expertise that only the supervising ethics office can provide. In fiscal year 2024, OGE Desk Officers and attorneys responded to approximately 850 requests for assistance from agencies. Desk Officers also proactively engaged with agency ethics offices through meetings to provide expertise and support, and to raise awareness of the range and availability of OGE's services. On several occasions, OGE Desk Officers met with new ethics officials to provide an overview of the requirements of the ethics program and to introduce them to the services provided by OGE. Ninety-six percent (96%) of survey respondents indicated that Desk Officers helped them to perform their job duties.

Congressional Affairs: In addition to assisting executive branch ethics officials, OGE responded to requests for assistance from other key stakeholders, including Congress. OGE serves as the legislative liaison on behalf of the entire executive branch ethics program. OGE works to build congressional understanding of the executive branch ethics program and to inform congressional oversight and revisions to ethics laws. Notably, OGE responded in writing to several complex inquiries from members of Congress and provided 23 consultations in response to requests for technical assistance on draft legislation and a wide variety of executive branch ethics issues. During the fiscal year, OGE also tracked 179 bills of relevance to the executive branch ethics program introduced in the 118th Congress.

Training: OGE provided ethics training to ethics officials across the executive branch, which is essential to ensuring consistency in the application of ethics laws and policy. In fiscal year 2024, OGE provided orientation sessions to new ethics officials to introduce them to their roles and responsibilities as ethics program leaders and advocates. Nearly 70 senior officials participated in these training sessions.

Throughout fiscal year 2024, OGE provided a wide array of professional development offerings to help ethics officials prepare for their enhanced responsibilities and the increased workload associated with a Presidential election, in part through its year-

long National Summit on Election Readiness, which included in-person and virtual training opportunities. As part of the Summit, OGE provided 42 offerings for nearly 5,000 registrants. These Summit sessions were intended to support agency ethics officials' ability to successfully manage a potential surge in financial disclosure filings related to a high volume of incoming nominees and termination reports for outgoing Presidentially appointed, Senate-confirmed (PAS) officials, provide each new agency employee with an initial ethics orientation, and educate a high volume of officials leaving government about the ethics rules that apply to seeking employment and post-government employment, among other key topics that arise as a result of a Presidential election.

In addition, in fiscal year 2024, OGE continued to offer a wide array of additional educational offerings to ensure that ethics officials had access to the expertise and tools needed to do their jobs. OGE offered: the Accelerated Certification in Ethics (ACE), Skill Builders on Advice and Counsel and Confidential Financial Disclosure, as well as workshops, demos, interactive training, and lectures. Ethics officials could work toward earning their Annual Professional Ethics Practitioner (PEP) Certificate by attending these offerings. The PEP certificate is designed for ethics officials who are performing some or all functions of an ethics program at full competency and who wish to maintain their skills and stay current with policy changes and developing practices in the ethics profession. By offering an annual certificate, OGE signals an expectation of ongoing professional development by ethics officials.

OGE also maintained its virtual training [library](#) that includes more than a 100 educational resources designed for use by ethics officials, such as recordings of training presentations, slide decks, and job aids, which can be searched and sorted by topic, type, and complexity.

As part of OGE's Equity Action Plan in fiscal year 2024, OGE shared resources and held four virtual workshops with ethics officials on how to incorporate inclusivity and accessibility principles into the design and delivery of ethics education to their agencies' employees. 120 ethics officials from 57 agencies participated in the workshops. In fiscal year 2024, OGE also continued to create opportunities for knowledge exchange and collaboration between ethics officials across executive branch agencies. For example, OGE launched a mentorship program for 76 ethics officials who participated as mentees and mentors. OGE also continued its monthly "flash networking" series to provide ethics officials with an opportunity to build their professional networks.

Ethics rules: In fiscal year 2024, OGE published a [final rule](#) to modernize the Standards of Ethical Conduct for Employees of the Executive Branch (the Standards). The final rule updated the Standards based on OGE's experience gained from application of the regulation since its inception, as well as based on the principles contained in Executive Order 14035 to advance equity.

Ethics guidance: In fiscal year 2024, OGE issued 13 legal advisories and 5 program advisories. The legal advisories provided guidance on emerging ethics issues, such as [accounts managed by robo-advisors](#) and [Bitcoin exchange-traded products](#). The program advisories covered ethics program requirements. A survey of executive branch ethics officials found that ninety-four percent (94%) of respondents reported that OGE's advisories help them perform their job duties.

INTEGRITY: OGE worked to ensure that [INTEGRITY](#) continued to reliably and securely operate for the high volume of nominees using the system and the tens of thousands of current filers and reviewers who rely on the web-based system every year at no cost. As with every year, OGE underwent and successfully completed an independent security review of the system. In addition, OGE continued to convene regular *INTEGRITY* Advisory Council meetings to provide a forum for agencies to discuss and prioritize upgrades to the system.

OGE continued to provide high-quality support for users and agencies to the system's more than 45,000 users (filers, administrators, and reviewers) by providing outstanding Help Desk services, training resources and tutorials, and regular training opportunities for both new and experienced users through monthly webinars. Finally, OGE engaged in outreach to the user agency community by administering an annual User Support Survey, which allows agency *INTEGRITY* administrators to provide feedback on *INTEGRITY* assistance, resources, and training, and which this fiscal year indicated a ninety-six percent (96%) satisfaction rate.

Financial disclosure forms: In fiscal year 2024, OGE published [Federal Register notices](#) as part of the process of renewing and updating both the public (OGE Form 278e) and confidential (OGE Form 450) financial disclosure forms, following an extensive feedback process with stakeholders that resulted in multiple changes to improve clarity, such as changing topic headings to plain language questions.

Strategic Goal 2: Hold the executive branch accountable for carrying out an effective ethics program

OGE not only supports the ethics officials who carry out the program executive branchwide, it also ensures that agencies have effective ethics programs. OGE accomplishes this by monitoring agency compliance with executive branch ethics program requirements and monitoring senior leaders' compliance with individual ethics commitments. In performing its oversight function, OGE ensures that executive branch agencies are held accountable for carrying out effective ethics programs. Through its program review, data collection, and financial disclosure review activities, OGE evaluates the processes and systems in place at the agency level to ensure consistent and successful ethics program management.

Program Reviews: Through agency ethics program reviews – plenary, inspection, and follow-up reviews – OGE ensures consistent and sustainable agency ethics program compliance with established executive branch ethics laws, regulations, and policies, and provides recommendations for meaningful program improvement. Program reviews include an examination of agency ethics program materials, such as financial disclosure reports, documentation of ethics advice provided to employees, training records, and ethics agreement compliance tracking.

In fiscal year 2024, OGE conducted 43 program reviews and 17 follow-up reviews. Reports on each of these 60 reviews were published and posted on OGE's [website](#). In fiscal year 2024, OGE's ethics program reviews resulted in 70 recommendations addressing specific ethics program deficiencies. In cases in which OGE identified a program weakness during a program review, OGE met its target for the percentage of program reviews that resulted in improvements in the agency's ethics program.

Annual Financial Disclosure: OGE also helps ensure that senior officials remain free from conflicts of interest by timely reviewing the public new entrant, annual, termination, and transaction financial disclosure reports of executive branch leaders appointed by the President and confirmed by the Senate (PAS), as well as other reports filed by Designated Agency Ethics Officials (DAEOs) and certain White House officials. In fiscal year 2024, OGE closed ninety-eight percent (98%) of its reviews of public financial disclosure reports, including new entrant, annual, termination, and periodic transaction reports required to be submitted to OGE, within 60 days of receipt.

Annual Questionnaire: OGE assesses agency ethics program compliance through the Annual Agency Ethics Program Questionnaire (Annual Questionnaire). In fiscal year 2024, OGE attained 100% compliance from the more than 140 agencies required to submit their data. Agency responses to the Annual Questionnaire give OGE a snapshot view of each agency's ethics program and ensure that each agency does a year-end assessment of its own ethics program. In fiscal year 2024, OGE continued to share key highlights from its Annual Questionnaire with ethics officials and the public by posting on its website a report summarizing highlights and trends ascertained from collected data, as well as each agency's responses to the Annual Questionnaire. This allows the public to have insight into individual agency ethics programs and allows agencies to share model practices.

Legal Expense Fund (LEF) Program: In fiscal year 2024, OGE established a program implementing the new legal expense fund regulation for employees who accept gifts of legal expenses arising from their official duties. The implementation of this new program included, among other things, a series of trainings for agency ethics officials, the publication of a handbook for fund trustees, as well as the publication of sample documents that may be used to establish an employee legal expense fund. OGE collected, reviewed, approved, and made available on its [website](#) LEF trust documents and quarterly reports that require second-level review.

Enforcement Activities: Accountability of the executive branch ethics program also includes monitoring enforcement activities conducted by other agencies. Agencies are required to concurrently notify OGE’s Director when any matter involving a potential violation by an executive branch employee of 18 U.S.C. §§ 202-209 is referred for investigation or prosecution to the Department of Justice. Agencies use OGE Form 202 (Notification of Conflict of Interest Referral) to submit these notifications and information regarding the disposition of the matter. OGE tracks and follows up on conflicts of interest referrals to the Department of Justice to ensure that agencies are considering disciplinary or other corrective action in the event of declinations of prosecution. In fiscal year 2024, OGE continued to post quarterly dashboards displaying the number of notifications submitted each quarter.

Conducted Inquiries: OGE continued to conduct real-time inquiries and reviews in response to data, news, or external sources that suggested that an agency ethics program may be out of compliance. In fiscal year 2024, OGE conducted approximately 6 inquiries. In fiscal year 2024, OGE used its formalized written procedures to establish when OGE conducts such inquiries and reviews to improve consistency.

Strategic Goal 3: Help Top Executive Branch Officials Resolve Conflicts of Interest and Demonstrate Ethical Leadership

Ethical Leadership: Ethical culture begins with ethical leadership throughout an organization, from the top down. OGE engaged agency leaders on the importance of ethics and sensitized federal managers to ethics issues. In fiscal year 2024, OGE’s Acting Director sent a welcome letter discussing these important responsibilities to each of the incoming Presidential appointees as they were confirmed by the Senate. Within each letter, OGE’s Acting Director encouraged new leaders to remain “fully committed to our singular duty: to serve the public,” and urged them to regularly remind their teams of this duty, to reiterate that each department and agency has dedicated and well-supported ethics officials to help with the tough issues, and to always consider their own oaths as they carry out their important duties.

Election Readiness: In fiscal year 2024, OGE carried out its statutory role in preparing for and supporting Presidential transitions, including by providing significant support to agency ethics officials to ensure that they are prepared for their enhanced responsibilities and the increased workload associated with a Presidential election. Throughout fiscal year 2024, as part of its statutory role under the Presidential Transition Act, OGE actively participated in the Agency Transition Directors Council. OGE implemented comprehensive training plans for both ethics officials and OGE staff, which included intensive mentoring, cross-functional training, and nominee sessions. OGE updated key resources and issued new guidance for campaigns, transition teams, nominee financial disclosure filers, and reviewers. These include a [Road Map to Ethical Readiness for the Presidential Election and Beyond](#), [The Nominee Guide](#), a [Guide to Drafting Nominee Ethics Agreements](#), [Public Financial Disclosure Guide](#), and several [legal advisories](#) on election readiness topics.

Candidate Financial Discourse: In fiscal year 2024, OGE reviewed 53 public financial disclosure reports of individuals who declared their candidacy for the Office of the President or Vice President of the United States for technical completeness and posted them to OGE's website.

Nominee Financial Disclosure: OGE works expeditiously to make sure that prospective candidates are free of conflicts of interest, so that top leadership positions can be filled quickly. Following a Presidential election and throughout an Administration, OGE continuously assists the President and the Senate in the Presidential appointments process. In fiscal year 2024, OGE worked with agencies and filers to identify and resolve potential conflicts of interest of nominees by establishing written ethics agreements with all nominees prior to their confirmations. In addition, OGE worked with agencies and filers to ensure compliance with the extensive requirements for financial disclosure under the Ethics in Government Act. OGE reviewed 186 reports, which represent approximately seventeen percent (17%) of all PAS positions. Further, OGE cleared one-hundred percent (100%) of the nominee reports it received in fiscal year 2024.

Resolving Conflicts of Interest: OGE continued working to ensure that executive branch leaders appointed by the President and confirmed by the Senate (PAS) remain free of conflicts of interest after taking office. OGE does this by identifying and resolving potential conflicts of interest on the part of PAS nominees and by establishing written ethics agreements with them prior to confirmation. OGE then monitors PAS ethics agreement compliance through the collection and review of documentation provided by agency ethics officials. Certification of Ethics Agreement Compliance reports require appointees to attest to their ethics agreement compliance. OGE continued the practice of posting these certifications on its website. In fiscal year 2024, 134 PAS appointees were required to certify that they had complied with their ethics agreements. OGE received certifications from 134 and 133 (99%) were submitted timely.

Strategic Goal 4: Use Transparency to Further Oversight of the Executive Branch

OGE's prevention mission involves informing the public about the systems in place to detect and resolve conflicts of interest of their government leaders. This allows the public to engage in overseeing the integrity of its government. OGE accomplishes this by describing its mission, programs, and work, and by making ethics information publicly available.

Open Government: There are a number of external demands for information from OGE, reflecting increased public interest in OGE's work. In fiscal year 2024, OGE processed 5,650 requests from the public and the news media to inspect more than 10,000 documents under the Ethics in Government Act, including public financial disclosure reports, periodic transaction reports, certificates of divestiture, and other covered records.

In fiscal year 2024, OGE continued to take steps to increase the visibility of ethics documents that are statutorily available for request. For example, although any waivers to the conflict of interest laws issued to an employee are already available for request from that employee's agency, OGE began listing the names of all individuals who have received a waiver under 18 U.S.C. 208(b)(1) on the OGE website to effectuate transparency.

FOIA: The Freedom of Information Act (FOIA) is critical in helping to ensure transparency in government by providing the public with access to important documents. OGE demonstrates its commitment to a responsive FOIA program by maintaining an effective system for responding to FOIA requests, increasing proactive disclosures, using technology to more effectively communicate with requestors, tracking requests and managing FOIA program records, improving timeliness in responding to requests, and applying a presumption of openness in responding to requests. In fiscal year 2024, OGE proactively posted more than 1,100 pages of responsive records on its website.

OGE also continued to conduct regular self-assessments of its FOIA processing procedures and response templates and, when appropriate, make changes to increase efficiency, improve search processes, increase transparency, and otherwise improve the operation of OGE's FOIA program. In fiscal year 2024, OGE received a high volume of FOIA requests (165) and responded to 133 requests. OGE received positive scoring from DOJ on its annual reporting.

Provided Relevant, Understandable Information: In order to enhance public confidence in the impartiality of government decision-making, OGE worked to communicate effectively about the ethics program and created communications that were accurate, compelling, relevant, tailored to each targeted audience, and delivered through effective communication channels. For example, using social media, including Twitter (now X), YouTube, and LinkedIn, OGE posted dozens of tweets and published 14 Leadership Notes to help the public understand the structure of the ethics program, learn how to access various ethics documents, and contribute to government accountability. OGE's website was also critical, with 1.25 million page views and more than 13,000 public requests for disclosures.

Stakeholders: To share information and foster valuable collaboration, OGE continued to participate as a member of private sector, state, and local ethics organizations, such as the Council on Governmental Ethics Laws (COGEL), along with federal interagency groups. In addition, in fiscal year 2024, OGE proactively engaged with a variety of stakeholders, including ethics officials, NGOs, advocacy groups, and private citizens.

Timely Responded to External Requests for Information and Assistance: In fiscal year 2024, OGE responded to approximately 75 requests for assistance from the press to support more accurate reporting about the ethics laws and regulations and OGE's work. These interactions multiplied OGE's ability to reach the public to promote further understanding of the executive branch ethics program and its role in ensuring government integrity. OGE also received requests for assistance from other stakeholders, including more than 175 requests from private citizens. This engagement promoted understanding of the executive branch ethics program and related ethics laws and regulations.

Supported U.S. International Anti-Corruption Efforts: OGE continued providing support to the international community at the request of the State Department. In fiscal year 2024, OGE briefed eight foreign delegations comprising 82 individuals representing 53 countries.

All of these interactions increased OGE's ability to reach the public to promote further understanding of the executive branch ethics program and its role in ensuring government integrity.

Crosscutting Objective: Advance equity in OGE's programs and improve diversity, equity, inclusion, and accessibility in OGE's operations

OGE strives to advance equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality. By advancing equity within its programs and operations, OGE can create opportunities to better serve those who have been historically underserved.

OGE has published its [Equity Action Plan](#) and determined that it can most effectively advance equity and remove barriers for underserved communities in four key program areas:

(1) public participation, (2) ethics education, regulations, and interpretive guidance, (3) ethics documents for external stakeholders, and (4) procurement.

In fiscal year 2024, OGE continued to implement its [DEIA Strategic Plan](#), reflecting its whole-of-agency approach to advancing DEIA. These efforts included: adding DEIA program efforts as a ratable element in SES and supervisors' performance standards; updating its policy on rotational assignments and employee development plans; and creating a formal 508 compliance program.



Stewardship Objectives: Sustain a high-performing, cross-functional staff; leverage technology to increase efficiency and effectiveness; and safeguard the government resources entrusted to OGE

To effectively lead in ethics, OGE must be an excellent steward of the resources entrusted to it to carry out its critical mission of preventing conflicts of interests in the executive branch. OGE endeavors to be a model agency with regard to its workforce, technology, and compliance. Specifically, OGE invests in the development, diversity, and retention of its most valuable asset: its staff, who work tirelessly to accomplish the agency's vital mission. OGE leverages technology to amplify its impact by increasing the reach of its limited resources. OGE also strives to maximize every taxpayer dollar provided to the agency and to remain compliant with the wide array of requirements applicable to federal agencies.

Accountability and Performance: In fiscal year 2024, OGE continued to track its progress toward annual performance goals by holding quarterly all-hands meetings; conducting a mid-year strategic objective review; holding regular executive and senior staff meetings to discuss agency goals, priorities, and the status of significant program activities; reviewing the Employee Viewpoint Survey results; and holding supervisors accountable for ensuring ongoing communication regarding OGE goals and priorities with all staff.

Relocation of the OGE office: Notably, in fiscal year 2024, OGE was required to move to new office space for the second time in OGE's history, which was a huge undertaking for the agency. To the benefit of the agency and overall government, OGE accomplished this by backfilling vacant space under another federal agency's existing lease. OGE also preserved resources by significantly shrinking its office space requirements by 17,000 square feet/70% of its current space, resulting in over \$1 million in cost savings. The complicated logistics required to move impacted multiple operations across the agency and required significant work to identify vacant space under another agency's existing lease, justify funding, digitize all of the agency's remaining paper files, transition the previous server room to a new cloud environment, conduct business virtually to prevent disruption to mission delivery, as well as procure new services, equipment, and furniture.

Employee Recognition: In fiscal year 2024, OGE continued to recognize employees through its awards program, which includes spot awards, year-end performance bonuses, and an agencywide recognition event. In fiscal year 2024, OGE continued its staff-run Employee Recognition Group, which provides management with new, non-monetary ways to recognize staff based on employee input.

OGE also took a wide variety of additional steps to create an inclusive work environment. For example, OGE held regular Special Emphasis Program meetings in fiscal year 2024, which were open to OGE's entire staff and included numerous speakers from federal and local communities.

Hiring: OGE hired and onboarded 6 employees, including 2 paid interns. Notably, OGE was able to leverage workplace flexibilities, such as remote work, to draw on a wider candidate pool, resulting in hiring individuals with prior ethics experience from across the nation.

Developed OGE's workforce: OGE continually focuses on developing the knowledge, skills, and abilities of its employees through personalized formal and informal professional development opportunities. In fiscal year 2024, OGE employees participated in the OGE Employee Development Plan (EDP) program. Through the EDP process, employees, in collaboration with their supervisors, identify specific formal training, mentoring, self-study, and/or on-the-job training activities that they will complete in the covered period. Employees have the opportunity to lead significant projects, as well as participate in cross-functional teams and training. Notably, the EDP identifies objective measures for assessing the employee's acquisition of the targeted knowledge or skills. As part of its DEIA initiative, OGE issued a policy for its EDP program as part of its commitment to create more uniformity and better serve employees who are members of underserved communities.

Maintained and refined OGE's website: OGE's website is the agency's main communication tool and the most valuable resource for OGE's stakeholders, including agency ethics officials, the media, and the general public. OGE continued to maintain and refine its website in conformance with the 21st Century Integrated Digital Experience Act.

Information technology: In fiscal year 2024, OGE moved its network to a secure, FedRAMP-certified government cloud environment, which simplifies compliance with National Institute of Standards and Technology guidelines, simplifies network disaster recovery, allowed OGE to shrink its physical office space, and provides network access independent of conditions at OGE's physical work location.

OGE has developed numerous applications that have improved agency and program efficiency, increased data access, enhanced management practices, and strengthened compliance activities. In fiscal year 2024, OGE continued to devote resources to applications that support major mission programs, such as the Desk Officer program, the Annual Questionnaire, the Records Program, and financial disclosure tracking, as well as those applications that support internal operations, such as requisition processing, budget formulation, and equipment tracking. These custom applications allow OGE to accomplish its mission with limited staff and help the agency to make data-driven decisions.

Strengthen OGE's cybersecurity: In accordance with the Federal Information Security Modernization Act (FISMA), OGE's security program continued to review weekly network perimeter scans performed by the Department of Homeland Security; procure and undergo annual security assessment reviews conducted by accredited independent auditors using FISMA CIO and FISMA IG metrics; provide mandatory annual cybersecurity awareness training (general and role-based); and prepare for *INTEGRITY's* annual security assessment. OGE participates in the Continuous Diagnostics & Mitigation (CDM) Program, which provides capabilities and tools to identify cybersecurity risks on an ongoing basis, prioritizes risks based on potential impacts, and enables cybersecurity personnel to mitigate the most significant problems first. In fiscal year 2024, OGE also took steps to comply with Executive Order 14028 on Improving the Nation's Cybersecurity and subsequent guidance (e.g., OMB Memos M-21-30, M-21-31, M-22-01, M-22-05, M-22-09, etc.). This work is critical to protect the confidentiality, integrity, and availability of OGE's information and information systems against unauthorized access and use.

Remain strong fiscal stewards: OGE continued to be an excellent steward of the fiscal resources entrusted to it. OGE demonstrated its commitment to effectively and efficiently manage funds appropriated by Congress to execute OGE mission goals, including through maximizing its use of 23 shared services and interagency agreements. Not only does OGE continually seek full value from each taxpayer dollar, it does so while implementing strong fiscal controls. Notably, in fiscal year 2024, OGE maintained an unmodified opinion on its financial statements and an independent financial audit found no material internal control weaknesses. To reduce fiscal risk and ensure that OGE remains fiscally responsible, OGE continued to use a custom internal application, which builds in additional internal controls and tracking, to maintain its effective process for approving requisitions. OGE also continued to maintain strong internal controls regarding its inventory of IT equipment and other assets. Similarly, in fiscal year 2024, OGE maintained custom applications to strengthen its budget formulation and performance award approval processes. In addition, to use OGE's purchasing power to increase equity among the historically underserved, OGE has refined its procurement practices, procedures, and tracking to ensure a greater percentage of its purchases are made from small, disadvantaged businesses.

Advance data governance: OGE continued to ensure the agency's compliance with the Foundations for Evidence-Based Policymaking Act, to convene monthly meetings of its Data Governance Board, and to actively participate in the Chief Data Officers Council.

Safeguard privacy: In fiscal year 2024, OGE continued to safeguard privacy by maintaining critical executive branchwide systems of records related to the ethics program, including *INTEGRITY*, as well as the agency’s internal records. OGE’s privacy program worked to ensure that the agency complies with the requirements of the Privacy Act, the E-Government Act, and the executive branch privacy program requirements, as established by OMB. During fiscal year 2024, OGE reviewed 11 Privacy Threshold Analyses, drafted or revised one System of Records Notices (SORNs) with executive branchwide impact, and drafted or revised 10 new Privacy Impact Analyses. OGE also conducted privacy training and role-based privacy training for those required to receive it, including agency employees and supervisors, and government contractors who perform services for the agency.

Enhance its records management program: OGE continued to enhance its Records Management Program, in order to ensure agency records are available to the public and OGE staff, and to comply with records management requirements. In fiscal year 2024, this work included: developing and updating records management policies and procedures; digitizing all remaining paper records; developing and conducting training; onboarding new employees; working with the National Archives and Records Administration (NARA) on OGE mission-specific disposition authorities; issuing records management guidance; conducting inventories of agency records systems and repositories; updating records file plans; and providing records management training to all employees. Notably, OGE timely submitted three program assessments to NARA and received high scores on each report. As a result of these reviews, NARA assessed OGE’s records program in the “low risk category.”

Conclusion

The above performance highlights demonstrate that through targeted strategies and careful tasking of its small, cross-functional staff, OGE has been largely successful in achieving its strategic goals and accomplishing its mission. As noted at the beginning of the Management’s Discussion and Analysis section, OGE will provide more detailed information regarding its performance goals and results in its fiscal year 2024 Annual Performance Report (APR).

MD&A Analysis of Financial Statements and Stewardship Information

In fiscal year 2024, OGE maintained an unmodified opinion on its financial statements and no material internal control weaknesses were found. OGE is committed to effectively and efficiently managing funds appropriated by Congress to incur obligations for goods and services necessary to execute OGE mission goals. OGE responsibly reduced its fiscal year 2024 budget request by over \$1M demonstrating proper financial stewardship of financial resources. OGE completed a complex and intensive agency relocation project from 1201 New York Ave NW to 250 E St. SW, in Washington, DC, resulting in a reduced carbon footprint through leasing 70% less space than our prior location. OGE also updated and modernized outdated Information Technology (IT) equipment and network infrastructure by migrating to a robust and secure FED-RAMP cloud environment. Accomplishing all these very complex tasks and interactions with numerous other agencies and commercial contractors utilizing annual one-year appropriations was a challenge but was met with a steadfast resolve to successfully complete all necessary tasks while meeting the bona-fide need and time constraints as per fiscal law requirements. Even with all the extra large and complex projects going on above and beyond normal operations, OGE was able to maintain operations at adequate levels and ensure OGE's important missions were accomplished.

As potential security threats against automated systems grow and become more complex, OGE is proactively ensuring that any threats are reduced and mitigated, if not eliminated, effectively providing for the security and efficiency of OGE's ongoing daily operations – in particular, a safe and secure technical environment that protects the privacy and integrity of the financial information provided to OGE by agency ethics officials and the most senior officials of the executive branch.

OGE continues to improve its redesigned website, which is OGE's main communication tool and the most valuable resource for OGE's stakeholders, including agency officials, the media, and the general public.

Part II - Management Assurances

MD&A Analysis of Systems, Controls, and Legal Compliance

Annual Assurance Statement on Internal Controls and Internal Controls over Financial Reporting

OGE's management is responsible for establishing and maintaining effective internal controls and financial management systems that meet the objectives of the Federal Manager's Financial Integrity Act (FMFIA). OGE conducted its assessment in compliance with applicable laws and regulations in accordance with OMB Circular A-123, Management's Responsibility for Internal Control. After a thorough review of the results, and to the best of my knowledge and belief, OGE can provide reasonable assurance that its internal controls over the effectiveness and efficiency of operations were in compliance with applicable laws and regulations as of September 30, 2024. No material weaknesses were found in the design or operations of the internal controls.

OGE relies on the U.S. Department of Treasury, Bureau of Fiscal Service (BFS), a financial management shared service provider, for its accounting and financial systems and to meet its financial reporting requirements. OGE has no in-house financial systems but rather uses systems hosted/provided by BFS. OGE uses Oracle Financials which we consider to be a reliable and effective financial system. OGE obtains the Statement on Standards for Attestation Engagements (SSAE) 18 Service Organization Control (SOC) audits and Bridge Letters from BFS and reviews the statement to assist in assessing internal controls over OGE's financial reporting. After a thorough review of the results, OGE has not discovered any significant issues or deviations in its financial reporting during fiscal year 2024. Therefore, OGE concludes that the internal controls over financial reporting are sufficiently strong.

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Shelley K. Finlayson
Acting Director
U.S. Office of Government Ethics

Forward-Looking Information

Numerous external factors shape OGE's operating environment. Understanding their influence is essential for mitigating risk and achieving performance goals. These external factors could cause OGE to incur costs, impede its mission, or necessitate reallocating staff resources.

- IT Threats: With a hybrid workforce, the availability of OGE's virtual network is more critical than ever and any unscheduled downtime has an even greater impact on operations. As potential security threats against automated systems grow and become more complex, OGE must remain proactive to ensure that any threats are reduced and mitigated, if not eliminated.
 - OGE has taken a number of steps to secure its IT systems, including: undergoing independent, third-party assessments; complying with key government-wide directives; and leveraging both internal and external expertise and resources. OGE continues to address IT security threats and will commit significant resources to secure its important IT systems and network. OGE will also seek, despite its small staff and limited resources, to remain responsive and compliant to new cybersecurity directives. OGE completed a comprehensive replacement of its IT infrastructure by procuring new equipment and by migrating to a secure, FedRAMP-certified government cloud environment, ensuring a proactive approach to IT security threats.
- Relocation and a new lease: GSA's lease for OGE's space at 1201 New York Ave NW, Washington, DC, ended 2 February 2024. OGE negotiated with GSA to determine optimal space requirements while significantly reducing agency square footage. A new Occupancy Agreement was finalized in 2024 and design and construction of new office space was secured at 250 E St. SW, Washington, DC, incurring annual savings of over \$1M as well as reducing required office space by 70%. The redesigned office space is modern and functional and provides sufficient space for full time in-office employees, teleworkers, and meeting space, as needed.
- Future of Work: OGE is actively evaluating the use of new leased office space given the impact of the Administration's and congressional efforts to return government employees to in-office work status and reducing telework and remote work enhancements. OGE is regularly evaluating performance, employee engagement, and staff feedback to inform future workspace needs. OGE continues to prioritize employee health and safety, evaluate its personnel policies and work environments, and pilot new operating approaches and workplace innovations, while carefully considering trends related to the federal workplace. Based on both strong performance and data on preferences of its employees, OGE continues with its expanded telework and remote work policy

to move OGE toward the “future of work” in the face of operational challenges.

- *INTEGRITY* Support Functions and Authentication: OGE continued to resource *INTEGRITY* on behalf of the entire executive branch ethics program in 2024, effectively maintaining and operating this essential financial disclosure reporting application across the federal executive branch. OGE continues to research and evaluate alternative solutions to the system’s unique authentication requirements involving unknown costs ranging from \$250,000 to \$1.3M. OGE’s ability to continue to secure, operate, enhance, and update the system, with a very small contingent of staff and a small agency budget, and to continue to provide the system to all agencies at no cost may be affected by unforeseen problems and rising costs from other service providers.
- Potential Legislative Reform: OGE is the subject of significant and intense congressional and stakeholder interest. OGE is tracking and providing technical assistance to Congress on numerous bills that would make significant statutory revisions to the Ethics in Government Act or the criminal conflict of interest statutes, or create entirely new ethics-related requirements through statutes. Passage of major ethics reforms would present significant challenges for OGE, and in some cases would require OGE to take on significant new responsibilities without funding for additional staff or other resources.
- Inflation, Workload, and Unfunded Mandates: OGE produces a remarkable amount of work with a small staff by carefully managing the cyclical nature of the agency’s work and leveraging its highly cross-functional professional employees. Although agile, significant unanticipated changes in workload have impacts across programs.
 - There are also ongoing and growing compliance requirements that must be addressed with no lead time or new resources to support them, such as unanticipated human resources, privacy, and data-focused executive orders, OMB directives, laws, and regulations.

Part III – Financial Statements and Independent Auditor’s Report

Limitations of the Financial Statements

The financial statements are prepared to report the financial position, financial condition, and results of operations, consistent with the requirements of 31 U.S.C. § 3515(b). The statements are prepared from records of Federal entities in accordance with Federal generally accepted accounting principles (GAAP) and the formats prescribed by OMB. Reports used to monitor and control budgetary resources are prepared from the same records. Users of the statements are advised that the statements are for a component of the U.S. Government.

Notes to the Financial Statements

[note: Financial Statements (once received from BFS accountants) will be placed here.]

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BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

2024 INDEPENDENT AUDITOR'S REPORT – insert here

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Part IV – Other Information

Table 1. Summary of Financial Statement Audit

Audit Opinion	Unmodified				
Restatement	No				
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Ending Balance
[Name of weakness]					
[Name of weakness]					
[Name of weakness]					
<i>Total Material Weaknesses</i>	0	0	0	0	0

Table 2. Summary of Management Assurances

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)						
Statement of Assurance	Unmodified					
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of weakness]						
[Name of weakness]						
[Name of weakness]						
<i>Total Material Weaknesses</i>	0	0	0	0	0	0
Effectiveness of Internal Control over Operations (FMFIA § 2)						
Statement of Assurance	Unmodified					
Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of weakness]						
[Name of weakness]						
[Name of weakness]						
<i>Total Material Weaknesses</i>	0	0	0	0	0	0
Conformance with Federal Financial Management System Requirements (FMFIA § 4)						
Statement of Assurance	Federal Systems conform to financial management system requirements					
Non-Conformances	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
[Name of non-conformance]						
[Name of non-conformance]						
[Name of non-conformance]						
<i>Total non-conformances</i>	0	0	0	0	0	0
Compliance with Section 803(a) of the Federal Financial Management Improvement Act (FFMIA)						
	Agency			Auditor		
1. Federal Financial Management System Requirements	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		
2. Applicable Federal Accounting Standards	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		
3. USSGL at Transaction Level	No lack of compliance noted			No lack of compliance noted, or Lack of compliance noted		

Beginning Balance: The beginning balance must agree with the ending balance from the prior year.

New: The total number of material weaknesses/non-conformances identified during the current year.

Resolved: The total number of material weaknesses/non-conformances that dropped below the level of materiality in the current year.

Consolidated: The combining of two or more findings.

Reassessed: The removal of any finding not attributable to corrective actions (e.g., management has re-evaluated and determined that a finding does not meet the criteria for materiality or is redefined as more correctly classified under another heading).

Ending Balance: The year-end balance that will be the beginning balance next year.

Payment Integrity Information Act Reporting

OGE has completed the Fiscal Year 2024 Improper Payments Data Call per guidance provided. The results can be found at: <https://www.paymentaccuracy.gov/>

Civil Monetary Penalty Adjustment for Inflation

Statutory Authority	Penalty (Name or Description)	Year Enacted	Latest year of adjustment (via statute or regulation)	Current Penalty Level (\$ Amount or Range)	Sub-Agency/ Bureau/ Unit	Location for Penalty Update Details
Ethics in Government Act of 1978 as amended	5 CFR 2634.702(a) Breaches by trust fiduciaries and interested parties; 2634.703 -Misuse of public reports; and 2636.104(a) – Civil, disciplinary and other action	1978	2024	\$24,496.00	U.S. Office of Government Ethics	89 FR 1439 https://www.federalregister.gov/documents/2024/01/10/2024-00271/2024-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations
Ethics in Government Act of 1978 as amended	5 CFR 2634.702(b) Breaches by trust fiduciaries and interested parties	1978	2024	\$12,249.00	U.S. Office of Government Ethics	89 FR 1439 https://www.federalregister.gov/documents/2024/01/10/2024-00271/2024-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations
Ethics in Government Act of 1978 as amended	5 CFR 2634.701(b) Failure to file or falsifying reports	1978	2024	\$73,627.00	U.S. Office of Government Ethics	89 FR 1439 https://www.federalregister.gov/documents/2024/01/10/2024-00271/2024-civil-monetary-penalties-inflation-adjustments-for-ethics-in-government-act-violations

Signed Agreement and Financial Summary

OCCUPANCY AGREEMENT Between U.S. OFFICE OF GOVERNMENT ETHICS (9542) And GENERAL SERVICES ADMINISTRATION

ADC09119		Version:	1	Date Last Modified:	21-Apr-2023
DC0409ZZ		LDC12711			

U.S. OFFICE OF GOVERNMENT ETHICS (Code 9542) will occupy 6,000.00 usable (7,320.00 rentable) square feet of space and 0 structured parking spaces and 0 surface parking spaces at 1 INDEPENDENCE SQ (DC0409) located at 250 E ST SW, WASHINGTON, DC, for a period of 93 months commencing on or about 02/02/2024.

U.S. OFFICE OF GOVERNMENT ETHICS (Code 9542) will pay the General Services Administration rent in accordance with the attached page(s). The rental will be adjusted annually for operating cost and real estate taxes.

U.S. OFFICE OF GOVERNMENT ETHICS (Code 9542) will pay the General Services Administration additional rent for prorated share of joint use space associated with this location, if any.

Additional/reduced services are shown on the attached Occupancy Agreement Financial Summary.

Mandatory Clauses

Leased Specific Mandatory Clauses

Alterations by Tenant Agency

The tenant agency agrees that it will undertake no alterations to the real property governed by this OA without prior approval from PBS. Further, any alterations that might obligate PBS under a lease must be approved by the responsible PBS contracting officer.

Building Services

Building services to be provided to the tenant agency for the operating expense portion of the Rent are specified in the PBS Request for Lease Proposal (RLP) that is made part of the lease contract. A copy of the lease contract is provided to the tenant agency. Additional or upgraded services beyond those identified in the RLP are provided by PBS or the lessor on a reimbursable basis. Charges for certain recurring reimbursable services may be billed on the PBS Bill. Recurring charges for overtime utilities, enhanced custodial services, mechanical O&M HVAC, mechanical O&M Other and additional guard services are eligible for billing on the PBS Bill provided the tenant agency has been designated as a "participating agency". The charges must be initiated by the tenant agency and renewed annually. The recurring RWA processing fee will be assessed against each service billed.

Financial Terms

While this occupancy agreement (OA) addresses financial terms that cover multiple fiscal years, the parties agree that:

The tenant's financial obligations for years beyond the current year do not mature until the later year(s) are reached. Thus, there is no requirement that the tenant agency certify that current year funds are available to defray future year obligations.

The tenant's future years' obligation to pay Rent is subject to the availability of funds, but the tenant agrees to make a good faith effort to meet its obligations as they arise.

Lease Contract Rent

The underlying lease contract rent will be passed through to the tenant agency. For a non-fully serviced lease, the cost of operating services not covered by the lease will also be passed through to the tenant agency. The PBS fee in leased space, calculated at 5% of the annual lease contract cost plus the cost of separately contracted operating services, will also apply. Charges for security and GSA-installed improvements may apply as well.

Charges for operating expenses, joint use space, parking, security and real estate taxes may be adjusted on an annual basis.

Move Cost Responsibilities

At the end of this OA term, if the tenant cannot remain in the space covered by this OA, the tenant is responsible for funding the physical move to new space. In the event PBS displaces or allows another user to displace the tenant before the expiration of the OA term, PBS must fund, or require the new user to fund, the tenant's physical move, and relocation of the tenant's telecommunications equipment. PBS must also reimburse, or require the new user to reimburse, the tenant for the undepreciated value of any lump sum payments the tenant made toward tenant improvements and the Rent differential at the new location until the displaced agency has time to budget. The Rent differential is calculated on all elements of Rent except the amortized tenant improvement cost.

Obligation to Pay Rent

The Tenant agency's obligation to pay rent for the space governed by this OA commences when both of the following occur: the space is substantially complete and operationally functional. Occupancy and rent start will be coordinated with the Tenant.

1. The space is ready for occupancy of personal property, typically the substantial completion date. Substantial completion is signaled in the case of leased space by the granting of an occupancy permit by the proper authority and/or by PBS's acceptance of the space as substantially complete in accordance with the lease. "Substantially complete" and "substantial completion" mean that the work, the common and other areas of the building, and all other things necessary for the Government's access to the premises and occupancy, possession, use and enjoyment thereof, as provided in the lease, have been completed or obtained, excepting only such minor matters as do not interfere with or materially diminish such access, occupancy, possession, use or enjoyment.

PBS will offer to an authorized representative of the Tenant the opportunity to participate in a walk-through of the space prior to final acceptance of the space as substantially complete by PBS. The authorized representative of the Tenant will make himself or herself available so as to not delay the walk-through of the space. The authorized representatives of PBS and the Tenant will itemize any defects and omissions (D&Os, or "punch list") of the construction project that will need to be corrected prior to final contract payment. Provided that the D&Os are minor matters not materially diminishing use of the space, the authorized representative of PBS, acting on behalf of the Government and its Tenant, will determine substantial completion.

2. The space is operationally functional. Operationally functional means that the building systems included

in this lease must function and Lessor-provided building-specific safety and security features must be operational. Related space that is necessary for a Tenant to function due to workflow adjacencies must be complete before rent commences.

For large projects that entail phased occupancy of the Tenant's space, rent will commence on the individual blocks of space when they are substantially complete and operationally functional. The blocks will be added to the Occupancy Agreement (OA) incrementally. In the case of phased occupancy with separate OAs (example, different Agency/Bureau codes), the rent start date for each OA will occur when the space associated with it is substantially complete and operationally functional.

If there is a substantial punch list for the space that would interfere with the Tenant's full access, occupancy, possession, use and enjoyment of the space, and the Tenant chooses to move in anyway, GSA will negotiate a rent discount with the Lessor while the punch list work is being completed. If after hours work is required, GSA will ensure that adequate security is provided while the contractor is in the Tenant's space.

Once the above "substantially complete" and "operationally functional" requirements have been met, rent will commence. GSA does not provide tenant agencies a grace period prior to rent commencement to accomplish the physical move into the space or to allow for the installation of personal property such as phones, furniture, computers, etc. However, rent should not start until those personal property items that have been included in the lease contract, such as telephone and data systems or audio/video systems, are operational unless the Tenant chooses to move into the space pursuant to the preceding paragraph.

Occupancy Agreement Iterations

The parties hereby agree that iterations of OAs prepared before selection of and award to a lessor, contain preliminary financial terms only. Financial terms in preliminary OAs are estimates for budgeting purposes, and are updated through additional OA versions as business terms evolve throughout the space acquisition. Accordingly, execution by the tenant agency on preliminary OAs constitutes that agency's commitment to the project, and is required prior to PBS awarding any lease contract and/or lease modification or amendment. Until lease award, the tenant agency has the right to cancel the proposed project without financial obligation.

Occupancy After Lease Expiration

In the event of a continued occupancy after lease expiration, the tenant agency will continue to be financially responsible for the pass-through of the lease contract rent, the PBS lease fee, and any additional costs incurred by PBS resulting from lease renewal, extension, replacement, holdover or condemnation. The tenant agency rights to relinquish space as specified in this OA remain in effect.

PBS Services

The services that PBS provides to its customers may be found in the fifth edition of the Pricing Desk Guide. Unless PBS provides otherwise in writing, the cost of these services is included in PBS's rents and fees. Any service beyond those identified in the Pricing Desk Guide are provided by PBS for an additional charge.

Payment of Tenant Improvements

The tenant agency must pay for tenant improvements in excess of the allowance by RWA. The tenant agency also has the right to pay lump sum for tenant improvements below the allowance threshold. The ability to make lump sum payments below the allowance threshold is only available at assignment inception, and only for the customization component of the allowance in new space. In backfill or relet space, if the tenant can accept existing tenant improvements "as is" or with modifications, the tenant can elect to waive all or part of the general allowance. Further, once the tenant allowance is set, if the agency then wishes to make a lump sum payment for improvements which are charged against the allowance, PBS cannot accept payments below the allowance threshold by RWA.

Replacement Responsibilities

The lessor bears the responsibility for replacement and renewal of shell items. PBS will also oblige the lessor to fund cyclic paint and carpeting within the tenant's space, as provided in the lease contract.

Tenant Agency Appeal

The tenant agency can appeal to the PBS asset manager in cases in which the agency's assigned tenant improvement allowance is inadequate to provide basic functionality for the space.

Tenant Agency Move

In the event the space covered by this OA involves a tenant agency move, once a design and construction rider or schedule has been made part of a lease contract, the rider/schedule must be incorporated into this OA. Once part of this OA, the schedule/rider becomes binding upon the tenant agency as well as upon PBS. Delay in project completion caused by either a) tenant agency failure to meet the review and approval times provided in the lease rider, or b) tenant changes to project scope, will be borne by the tenant agency. As a consequence of tenant-caused delay, the lessor may decline to postpone the scheduled substantial completion date (thereby advancing Rent commencement for the space) by the duration of the tenant-caused delay, on a day to day basis; this may result in rent charges at two locations simultaneously for the tenant. Additional direct expenses caused through tenant-caused delay or changes in project scope are chargeable against the tenant allowance; in the event the tenant allowance has been exhausted, the tenant must pay the lump sum cost by RWA. In summary, the tenant is responsible for the delay claim of the affected contractor and for rent that GSA budgeted to start on the date included in the Occupancy Agreement. If partial occupancy of the building is not possible due to one agency change, that agency is liable for the other tenant's rent who are unable to occupy their space on the date contained in their Occupancy Agreement. The rent start date should be adjusted for delay of occupancy caused by the lessor failing to deliver the real property on time. The rent start date should not be adjusted for delay of occupancy caused by a contractor failing to install personal property on time with one exception. For those personal property items that have been included in the lease contract, such as telephone and data systems, or audio/video systems, and the systems are not ready, the rent start date should be adjusted. Delayed furniture delivery and installation, which is not part of the lease contract, is not reason for delaying the rent start date. In its role as tenant representative, PBS may also be the cause of delay. Expenses associated with PBS-caused delay incurred by the tenant, for such things as additional storage for furniture, re-procurement expense, or additional consulting fees, will be credited against the tenant's rent obligation to PBS for the new space. In the case of lessor-caused delay, if there is a liquidated damages clause in the lease, PBS will pursue the lessor for the value of the damages. In the case of excusable delay (e.g., force majeure or any other delay the cause of which is beyond the reasonable control of either PBS or the tenant agency), neither PBS nor the tenant agency may pursue the other for the consequences of the delay.

Environmental and Safety Standards and Regulations

The tenant agency will comply with all applicable Federal, State, and local environmental, health & safety laws and regulations, such as but not limited to those issued by the U.S. Environmental Protection Agency (EPA) under Title 40 of the Code of Federal Regulations (CFR); the U.S. Occupational Safety and Health Administration (OSHA) under Title 29 of the CFR; the Federal Management Regulation sections that relate to safety and environmental management (41 CFR part 102-80, subpart B); and all applicable laws and regulations set by State and local regulatory agencies.

Other Mandatory Clauses**Non-Cancelable Space**

This is NON-CANCELABLE SPACE and U.S. OFFICE OF GOVERNMENT ETHICS (Code 9542) agrees to continue to pay rent on space that is vacated and returned to PBS. U.S. OFFICE OF GOVERNMENT ETHICS's (Code 9542) obligation to pay Rent will cease when one of the following occur: The expiration of this OA, the termination of the lease as permitted under the lease terms and conditions, or occupancy by a backfill tenant to the extent to which the backfill tenant agency's Rent (not including TIs) covers the total rent obligation of U.S. OFFICE OF GOVERNMENT ETHICS (Code 9542).

Security Services

Beginning in FY 2005, payment for FPS provided Basic and Building Specific Operating Security will be made to the Federal Protective Service (FPS), Department of Homeland Security (DHS) and will be separate from rental payments to GSA (OMB Object Class 23.1). Charges for FPS provided security are determined by, and may be obtained from, FPS.

Regional Mandatory Clauses

Building Service Hours

Core hours of building service hours will be from 7:00 AM to 6:00 PM Monday through Friday with the exception of Federal Holidays. Services requested and provided outside of core hours are considered overtime and will be reimbursed to PBS by Reimbursable Work Authorization (RWA).

Optional Clauses

National Capital Optional

Holdover or Condemnation

In the event agency delay failure to vacate space upon lease expiration, U.S. OFFICE OF GOVERNMENT ETHICS agrees that it is responsible for continued Rent and any additional costs incurred by PBS resulting from holdover or condemnation.

Ad Hoc Clauses

Purpose of OA #ADC09119 V.1 Backfill

The purpose of this OA is for a 93-month backfill for Office of Government Ethics (OGE) to be located at 250 E. Street, SW, Washington, DC effective on or about 02/02/2024 through 10/23/2031. The tenant agency will occupy 7,320 RSF/6,000 USF of space located on the 7th floor.

Final OA

This OA represents the final terms of occupancy.

I agree to the initial terms with the understanding modifications will be made over time.

Approved	Approved
Agency Representative	GSA Representative
Title	Title
Date	Date

Backfill for OGE for 93 Months
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Date Last Modified: 21-Apr-2023
Version: 1

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Fiscal Year: 2024 Partial
Period: 02-Feb-2024 to 30-Sep-2024

	Charge Basis	Period Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$106,594.67	\$21.843171000
3. Operating Costs ##	7,320	\$59,087.88	\$12.108173000
4. Real Estate Taxes ###	7,320	\$36,986.10	\$7.579119000
A. Market Rent SubTotal	7,320	\$202,668.66	\$41.530463000
11. PBS Fee	7,320	\$10,133.43	\$2.076523156
B. Agency Rent SubTotal	7,320	\$10,133.43	\$2.076523156
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$212,802.09	
E. Adjustments SubTotal		\$0.00	
F. Total Rent Bill(D+E)		\$212,802.09	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$212,802.09	
J. LUMP SUM ITEMS			
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

Backfill for OGE for 93 Months
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Version: 1
Fiscal Year: 2025

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Period: 01-Oct-2024 to 30-Sep-2025

	Charge Basis	Annual Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$159,892.01	\$21.843171000
3. Operating Costs ##	7,320	\$90,404.46	\$12.350336460
4. Real Estate Taxes ###	7,320	\$55,479.15	\$7.579119000
A. Market Rent SubTotal	7,320	\$305,775.63	\$41.772626460
11. PBS Fee	7,320	\$15,288.78	\$2.088631329
B. Agency Rent SubTotal	7,320	\$15,288.78	\$2.088631329
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$321,064.41	
14. Billing Adjustments & Corrections			
a. Current Year			
Tax Escalation		\$1,664.37	
E. Adjustments SubTotal		\$1,664.37	
F. Total Rent Bill(D+E)		\$322,728.78	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$322,728.78	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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Date Last Modified: 21-Apr-2023

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Fiscal Year: 2026
Period: 01-Oct-2025 to 30-Sep-2026

	Charge Basis	Annual Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$159,892.01	\$21.843171000
3. Operating Costs ##	7,320	\$93,116.60	\$12.720846554
4. Real Estate Taxes ###	7,320	\$55,479.15	\$7.579119000
A. Market Rent SubTotal	7,320	\$308,487.76	\$42.143136554
11. PBS Fee	7,320	\$15,424.39	\$2.107156835
B. Agency Rent SubTotal	7,320	\$15,424.39	\$2.107156835
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$323,912.15	
14. Billing Adjustments & Corrections			
a. Current Year			
Tax Escalation		\$3,378.68	
E. Adjustments SubTotal		\$3,378.68	
F. Total Rent Bill(D+E)		\$327,290.83	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$327,290.83	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Fiscal Year: 2027
Period: 01-Oct-2026 to 30-Sep-2027

	Charge Basis	Annual Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$159,892.01	\$21.843171000
3. Operating Costs ##	7,320	\$95,910.09	\$13.102471950
4. Real Estate Taxes ###	7,320	\$55,479.15	\$7.579119000
A. Market Rent SubTotal	7,320	\$311,281.26	\$42.524761950
11. PBS Fee	7,320	\$15,564.06	\$2.126238105
B. Agency Rent SubTotal	7,320	\$15,564.06	\$2.126238105
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$326,845.32	
14. Billing Adjustments & Corrections			
a. Current Year			
Tax Escalation		\$5,144.42	
E. Adjustments SubTotal		\$5,144.42	
F. Total Rent Bill(D+E)		\$331,989.74	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$331,989.74	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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Version: 1
Fiscal Year: 2028

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Period: 01-Oct-2027 to 30-Sep-2028

	Charge Basis	Annual Charge	Annual Rate
1.	Shell Rental Rate		
a.	General	7,320	\$159,892.01 \$21.843171000
3.	Operating Costs ##	7,320	\$98,787.40 \$13.495546109
4.	Real Estate Taxes ###	7,320	\$55,479.15 \$7.579119000
A.	Market Rent SubTotal	7,320	\$314,158.56 \$42.917836109
11.	PBS Fee	7,320	\$15,707.93 \$2.145891814
B.	Agency Rent SubTotal	7,320	\$15,707.93 \$2.145891814
C.	Joint Use SubTotal		\$0.00
D.	Total Annual Rent (A+B+C)	7,320	\$329,866.49
14.	Billing Adjustments & Corrections		
a.	Current Year		
	Tax Escalation		\$6,963.12
E.	Adjustments SubTotal		\$6,963.12
F.	Total Rent Bill(D+E)		\$336,829.61
G.	Total Antenna Bill		\$0.00
H.	Total Reimbursable Services Bill		\$0.00
I.	Total PBS Bill (F+G+H)		\$336,829.61
	Customization Tier		2
##	Operating Cost Escalation Applies	Amortization Terms (in months)	93
###	Real Estate Tax Escalation Applies	PBS Fee is	5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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Version: 1
Fiscal Year: 2029

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Period: 01-Oct-2028 to 30-Sep-2029

	Charge Basis	Annual Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$159,892.01	\$21.843171000
3. Operating Costs ##	7,320	\$101,751.02	\$13.900412492
4. Real Estate Taxes ###	7,320	\$55,479.15	\$7.579119000
A. Market Rent SubTotal	7,320	\$317,122.18	\$43.322702492
11. PBS Fee	7,320	\$15,856.11	\$2.166135134
B. Agency Rent SubTotal	7,320	\$15,856.11	\$2.166135134
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$332,978.29	
14. Billing Adjustments & Corrections			
a. Current Year			
Tax Escalation		\$8,836.39	
E. Adjustments SubTotal		\$8,836.39	
F. Total Rent Bill(D+E)		\$341,814.68	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$341,814.68	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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 Fiscal Year: 2030
 Period: 01-Oct-2029 to 30-Sep-2030

OA Start Date:
 OA End Date:

02-Feb-2024
 23-Oct-2031

	Charge Basis	Annual Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$159,892.01	\$21.843171000
3. Operating Costs ##	7,320	\$104,803.55	\$14.317424867
4. Real Estate Taxes ###	7,320	\$55,479.15	\$7.579119000
A. Market Rent SubTotal	7,320	\$320,174.71	\$43.739714867
11. PBS Fee	7,320	\$16,008.74	\$2.186985754
B. Agency Rent SubTotal	7,320	\$16,008.74	\$2.186985754
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$336,183.45	
14. Billing Adjustments & Corrections			
a. Current Year			
Tax Escalation		\$10,765.86	
E. Adjustments SubTotal		\$10,765.86	
F. Total Rent Bill(D+E)		\$346,949.31	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$346,949.31	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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Version: 1
Fiscal Year: 2031

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031
Period: 01-Oct-2030 to 30-Sep-2031

	Charge Basis	Annual Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$159,892.01	\$21.843171000
3. Operating Costs ##	7,320	\$107,947.66	\$14.746947613
4. Real Estate Taxes ###	7,320	\$55,479.15	\$7.579119000
A. Market Rent SubTotal	7,320	\$323,318.82	\$44.169237613
11. PBS Fee	7,320	\$16,165.94	\$2.208461892
B. Agency Rent SubTotal	7,320	\$16,165.94	\$2.208461892
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$339,484.76	
14. Billing Adjustments & Corrections			
a. Current Year			
Tax Escalation		\$12,753.21	
E. Adjustments SubTotal		\$12,753.21	
F. Total Rent Bill(D+E)		\$352,237.97	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$352,237.97	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000

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Date Last Modified: 21-Apr-2023

OA Start Date: 02-Feb-2024
OA End Date: 23-Oct-2031

Fiscal Year: 2032 Partial
Period: 01-Oct-2031 to 23-Oct-2031

	Charge Basis	Monthly Charge	Annual Rate
1. Shell Rental Rate			
a. General	7,320	\$13,324.33	\$21.843171000
3. Operating Costs ##	7,320	\$9,083.83	\$14.891525531
4. Real Estate Taxes ###	7,320	\$4,623.26	\$7.579119000
A. Market Rent SubTotal	7,320	\$27,031.43	\$44.313815531
11. PBS Fee	7,320	\$1,351.57	\$2.215690788
B. Agency Rent SubTotal	7,320	\$1,351.57	\$2.215690788
C. Joint Use SubTotal		\$0.00	
D. Total Annual Rent (A+B+C)	7,320	\$28,383.00	
E. Adjustments SubTotal		\$0.00	
F. Total Rent Bill(D+E)		\$28,383.00	
G. Total Antenna Bill		\$0.00	
H. Total Reimbursable Services Bill		\$0.00	
I. Total PBS Bill (F+G+H)		\$28,383.00	
	Customization Tier		2
## Operating Cost Escalation Applies	Amortization Terms (in months)		93
### Real Estate Tax Escalation Applies	PBS Fee is		5%

Note: ANSI Rentable of 7,320 is 6,000 Assigned Usable Space PLUS 1,320 Common Space. R/U Factor is 1.220000000