

Confidential Financial Disclosure Website Walk Through

On-Demand Courses and Training Materials:

The courses and training materials linked to below, as well as numerous others on various ethics topics, can be found on [the IEG's On-Demand Library](#).

[Confidential Financial Disclosure Review Curriculum \(March 2020\)](#)

This curriculum includes an overview of confidential financial disclosure, practice for conducting a review, and resources for conducting substantive legal reviews of OGE Form 450s (e.g., web guides, job aids, training videos), organized by the five separate parts of the form: assets and income, liabilities, outside positions, agreements or arrangements, and gifts and travel reimbursements.

[Interactive Training: 18 U.S.C. § 208: Conflicts of Interest Basics](#)

This two-part series is a helpful introduction to 18 U.S.C. § 208 – Acts affecting a personal financial interest. In part one, the instructor introduces basic concepts of 18 U.S.C. § 208 by breaking down the statutory language into six elements that need to be met to establish a criminal violation. In part two, the instructor applies these elements, which serve somewhat as a checklist, to scenarios with changing facts to show how to identify and resolve violations of 18 U.S.C. § 208.

[Determining if an Investment Fund is Registered under the 1940 Act: Job Aid](#)

This tool provides ethics officials with step-by-step instructions to determine if a fund is registered under the 1940 Act. An investment fund must be registered under the 1940 Act to qualify for the mutual fund exemption to 18 U.S.C. § 208.

[Completing a Confidential Financial Disclosure Report \(Annual Filers\)](#)

This is a short orientation video to help annual filers complete their OGE Form 450s. Agencies can share this video with annual filers as a supplement to the instructions on the [OGE Form 450 \(PDF\)/OGE Form 450 \(Excel\)](#).

On-Demand Courses and Training Materials Related to Conflicts and Impartiality

[18 USC 208: Introduction \(Part 1\)](#)

[18 USC 208: Introduction \(Part 2\)](#)

In this two-part session, IEG instructors will walk participants through the basic elements of 18 USC 208, one of the main conflicts of interest laws. This course will also cover basic application and analysis. If you are a new ethics official, or need to brush up on your knowledge, then this class is for you.

[18 USC 208: Applying Commonly Used Exemptions \(2017\)](#)

For those with limited experience applying the most commonly used exemptions in 5 CFR part 2640, this 90-minute webinar will walk you through a process for determining whether certain common financial holdings meet the criteria for either the mutual fund, publicly traded security

or employee benefit plan exemptions. This course is a basic introduction to working with the most common exemptions. Participants are expected to have a basic understanding of 18 USC 208. The Ethics Fundamentals Series is a webinar series designed to address the fundamentals of Government ethics in a format convenient to part-time ethics officials and ethics officials in the field.

[18 USC 208: Making Sense of Particular Matters](#)

The concept of “particular matter” is a central one for the Standards of Conduct and criminal conflict of interest laws. A host of confusion accompanies these two simple words and related concepts – “matters,” “particular matters of general applicability,” and “particular matters involving specific parties.” It is essential to understand the meaning of these terms – and the distinctions between them – because they determine the scope of relevant prohibitions and exemptions in ethics rules and laws. If ethics officials and employees fail to appreciate the distinction between these different categories, it can lead to inadvertent violations of the law. In this 60 minute distance learning event, ethics officials will receive basic guidance on how to identify various types of particular matters. The presentation also will discuss the various criminal conflict of interest statutes and Standards of Conduct provisions that use “particular matter” and related terminology, and provide examples of how the analysis has been done in real cases. This session is designed as an orientation to the meaning of “particular matter” and related terminology.

[Impartiality: Introduction to Impartiality in Performing Official Duties](#)

You will be introduced to the portion of the Standards of Conduct dealing with impartiality in performing official duties. 5 CFR 2635 Subpart E. The instructor will discuss the kinds of Government matters covered by the provision, the three restrictions, important definitions, and their relationship to the three provisions.

NOTE; Among other changes to the Standards of Conduct effective August 15, 2024, an employee has a covered relationship under 2635.502(b)(1)(iii) with any person with whom their child has certain employment or business relations; previously, only the relations of dependent children were covered in this provision. See [89 FR 43686](#) and [LA-24-06](#).

[Impartiality: Appearances and Discretion—Clarifying 5 C.F.R. § 2635.502\(a\)\(2\) and \(c\)](#)

This course discusses the role of “covered relationships” in making impartiality determinations and teach you an approach to Subpart E that can improve your impartiality analyses.

Guidance:

[Confidential Financial Disclosure Guide \(2023\) \(PDF\)](#)

This Guide is a resource to assist individuals who file or review OGE Form 450s. It offers helpful instructions, illustrations of sample language, definitions of terms, and plain language answers to frequently asked questions.

[Analyzing Potential Conflicts of Interest](#)

This series of guidance documents provides conflicts analyses for various types of employment interests, investment interests, and liabilities.

Legal Advisories:

These legal advisories (LAs) are organized by date of publication, with the most recently published at the top and going back two years. They can be found, along with numerous others that may be relevant to your review of OGE Form 450s, in OGE's [Legal Research Search Collection](#).

[LA-24-10: Determining Whether a “Thematic” Fund is a Sector or Diversified Fund for Purposes of the Regulatory Exemptions Applicable to Mutual Funds](#)

This LA provides guidance on when “thematic” mutual funds are “sector funds” for purposes of the regulatory exemptions to 18 U.S.C. § 208.

[LA-24-04: Conflicts of Interest Considerations and Financial Disclosure Reporting Requirements for Managed Investment Accounts](#)

This LA highlights the potential conflict of interest risks and financial disclosure reporting challenges for employees who invest in managed accounts, including those managed by robo-advisors.

[LA-24-02: Bitcoin Exchange-Traded Products](#)

This LA discusses the application of certain ethics rules to several Bitcoin exchange-traded products (“Bitcoin ETPs”). As described in the LA, these Bitcoin ETPs do not qualify for regulatory exemptions to the criminal conflict of interest law, 18 U.S.C. § 208. The Bitcoin ETPs do qualify as excepted investment funds for purposes of financial disclosure reporting.

[LA-23-12: Identifying and Preventing Violations of 18 U.S.C. § 208 Arising from Digital Asset Ownership](#)

This LA provides guidance on when an employee may have a disqualifying financial interest under 18 U.S.C. § 208 arising from ownership of digital assets.

[LA-23-10: Guidance on Detailees Between Agencies and Need for Agency Coordination](#)

This LA provides guidance on the application of several ethics laws and regulations to detailees between executive branch agencies, including in relation to agency supplemental regulations, the Standards of Conduct, financial disclosure filing, and required ethics training.

[LA-23-08: Increased Gifts and Travel Reimbursements Reporting Thresholds for Financial Disclosure Reports and Nonsponsor Widely Attended Gatherings Gift Exception Ceiling](#)

This LA discusses the most recent amendments to the gifts and travel reimbursements reporting thresholds at 5 C.F.R. §§ 2634.304 and 2634.907(g) and the widely attended gatherings gift exception ceiling for nonsponsor gifts of free attendance at 5 C.F.R. § 2635.204(g)(3).

[LA-23-05: Overview of Final Rule Regarding Legal Expense Funds](#)

This LA provides an overview of the Legal Expense Fund Regulation at 5 C.F.R. part 2635, subpart J.