

2025 Public Financial Disclosure Season Challenges and Solutions/Approaches

Note: This chart is a result of discussions with ethics officials during the 2025 Peer-to-Peer (P2P) Workshops on public financial disclosure. Any questions should be directed to trainingregistration@oge.gov.

Challenges	Solutions/Approaches
Current Events within the Executive Branch	
There have been lots of changes in filer status due to the Deferred Resignation Program (DRP), sudden departures, agency reorganizations, etc.	<ul style="list-style-type: none"> • If uncertain how a particular filer should file, contact your OGE Desk Officer. • Work together with others in your agency to get clarity on a filer's status (e.g., human resources staff, office/division heads, supervisors). • Create spreadsheets to stay organized and track filers affected by current events within the executive branch, including the contact information you have for them and the contact you have had with them. • Establish and regularly update procedures on how to address some of these emerging issues with filers to increase consistency amongst ethics officials at your agency. • Send regular reminders to filers of upcoming deadlines and requirements, so they can plan ahead as much as possible. • When appropriate, provide individual filers with information on the post-employment ethics restrictions and their additional requirements under the Stop Trading on Congressional Knowledge Act of 2012 (STOCK Act). • Provide training to all employees in advance of large restructurings to ensure they aren't surprised by financial disclosure and post-employment requirements.
It is difficult to contact filers affected by current events within the executive branch and get necessary information from them to file their reports.	<ul style="list-style-type: none"> • Work together with others in your agency (e.g., human resources staff) to get filers' contact information. • Create a simple checklist to consolidate your requests of these individuals. • Clearly state why you need this information and the consequences for not providing it.
Lots of reviewers are new to reviewing public financial disclosure reports.	<ul style="list-style-type: none"> • Have colleagues with more experience share their best practices. • Direct new reviewers to OGE's resources and trainings. • Create checklists/cheat sheets for new reviewers to reference as they conduct their reviews. This may be especially helpful if your agency has prohibited holdings.
OGE Resources: Public Financial Disclosure Review Curriculum (May 2020) – This curriculum is a great place for new reviewers to start. It includes videos to learn about and practice public financial disclosure review. Its " Resources for Conducting Substantive Legal Review of 278e " document, listed under the course materials, provides other resources for conducting substantive legal reviews of OGE Form 278s (e.g., web guides, job aids, training videos). These are organized by what filers are required to report: assets and income, liabilities, outside positions, agreements or arrangements, and gifts and travel reimbursements. Links to register for the upcoming How-To Sessions for novice reviewers on analyzing unfamiliar and/or challenging entries reported in annual OGE Form 278s and other live training opportunities can be found on the Institute for Ethics in Governments' Quarterly Schedule .	

Reviewing Incomplete and Complex Reports

Filers do not always have all the information or a thorough understanding of their financial holdings.	<ul style="list-style-type: none"> • Encourage filers to communicate your questions to their spouses, financial advisors, etc. if they are unsure how to address them. Filers should also share their restrictions with them, so they can work together to avoid conflicts of interest. • Direct filers to refer to their financial statements. You can also ask the filer if they are comfortable providing you with their financial statements to review and update their reports accordingly. • Provide educational counseling on the risks with holdings filers do not directly control, such as managed accounts. Direct them to share what they cannot own with their financial advisors. A helpful legal advisory (LA) to reference, LA-24-04, is below.
Reports require significant edits.	<ul style="list-style-type: none"> • Ask the filer if they are okay with you making edits to their report, rather than sending it back to them to make the needed changes. • Allow the filer time to review their revised report and discuss changes with you.
Filers are less responsive to follow-up questions.	<ul style="list-style-type: none"> • Be mindful of and acknowledge filers' other pressing duties when communicating with them. • Consolidate questions and determine how best to communicate them to the filer. Sometimes phone calls or setting up a meeting to look at the report together may be more productive than a long email thread.
Filers are heavy traders and require lots of periodic transaction reporting.	<ul style="list-style-type: none"> • Compare reports to see how the content of the report you are reviewing has changed from what was previously submitted. In Integrity, you can do this by using the "Compare" feature. • Go line-by-line to note your specific questions and proposed edits. • If there are discrepancies regarding transactions, remind them of the requirements. OGE has a filer aid on periodic transaction reporting you can provide to them. See below. • Send regular reminders to filers of their ongoing responsibility to report transactions.
Filers have lots of challenging and/or unfamiliar entries.	<ul style="list-style-type: none"> • Use a search engine to learn more about specific entries. • Refer to the Public Financial Disclosure Guide. See link below. • Ask your colleagues! Pull from each other's experiences. • Take time with the filer to look at their entries and discuss them further to ensure you have all the information you need to analyze them.

OGE Resources:

[Public Financial Disclosure Guide](#) – This Guide is an interactive tool to assist in the administration and review of OGE Form 278s. It offers helpful instructions, illustrations of sample language, definitions of terms, and plain language answers to frequently asked questions. View the "[For Ethics Official](#)" section for comprehensive guidance geared toward ethics officials.

[Analyzing Potential Conflicts of Interest](#) – This series of guidance documents provides conflicts analyses for various types of employment interests, investment interests, and liabilities.

[Integrity Resources](#) – This page contains user guides and job aids for filers, reviewers, and administrators, including the [Integrity User Guide \(PDF\)](#). Go directly to page 145 for guidance on how to review an OGE Form 278e in the system.

[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.

[Periodic Transaction Reports \(PDF\)](#) – This filer aid explains the periodic transaction reporting requirement and provides examples of the transactions to which it applies.

Other Challenges

There are new special government employees (SGEs).

- Work together with others in your agency to get clarity on a filer’s status (e.g., human resources staff, office/division heads, supervisors).
- Refer to some of the resources below for helpful information and training on SGEs.

Some filers are currently on details to other agencies.

- Work together with others in your agency to get clarity on a filer’s status (e.g., human resources staff, office/division heads, supervisors).
- Refer to the LA on detailees, LA-23-10, below.

Filers are not submitting reports timely.

- Send regular reminders.
- Use time at meetings and trainings to announce upcoming deadlines and requirements.
- Partner with leadership and keep them up to date on filers’ progress.
- Implement an internal escalation procedure. Some actions could include adding supervisors to emails with late filers, having the DAEO make contact, having other agency leadership intervene, and working with your information technology office to cut off access to online systems for those non-compliant and continuing to work.

OGE Resources:

[Section 1.02 Individuals Required to File](#) – This section of the Public Financial Disclosure Guide, within the “For Ethics Officials” section, provides some helpful information regarding SGEs. This section also contains helpful information regarding detailees.

[Program Management – Managing Special Government Employee Service](#) – In this 90-minute panel session, presenters review how various ethics laws apply to SGEs and address the issues of proper appointment, effective conflict of interest identification, and management of financial disclosure requirements.

[LA-24-14: Counting Days of Service for Special Government Employees: Travel Days, Past Government Service, and Application of Ethics Laws](#) – This LA discusses SGE day counting for the purposes of travel days and when the SGE has past regular government service.

[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.