



United States  
**Office of Government Ethics**  
1201 New York Avenue, NW., Suite 500  
Washington, DC 20005-3917

May 16, 2007  
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**MEMORANDUM**

TO: Designated Agency Ethics Officials,  
General Counsels and Inspectors General

FROM: Robert I. Cusick  
Director

SUBJECT: Guidance on Electronic Filing of Public and  
Confidential Financial Disclosure Reports

At OGE's recent National Ethics Conference, in Orlando, Florida, I discussed OGE's plans for any continued involvement in the development of an executive branch-wide system for electronic filing of the public and confidential financial disclosure reports.

As some of you may know, the Office of Management and Budget (OMB) informed OGE that its request to undertake an OMB sanctioned e-Gov Initiative for the development of an e-filing system for financial disclosure reports in the executive branch will not be approved. OGE considered the possibility of attempting to manage an informal non-OMB sanctioned e-Gov initiative, but rejected that approach because OGE has neither the finances nor staff resources to oversee such an uphill effort of a strictly voluntary nature without definite funding sources.

Instead, OGE decided to allow each agency to undertake its own development of an electronic filing process to use with either the public (SF 278) or confidential (OGE Form 450) reporting system. Electronic filing (e-filing) involves electronic completion of the form with electronic signing by the filer, followed by an electronic certification by the reviewing official(s), and storage of the report in an electronic storage system. An e-filing system would not allow a filer to e-mail an electronically fillable (but not electronically signed) form to the reviewer. Likewise, it would not allow the electronic forwarding of an electronically scanned paper report to a reviewer.

Each agency that wishes to implement an electronic filing system must adhere to the guidelines listed below:

- Any e-filing system established by an agency generally

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should allow for voluntary use by filers.

- Any e-filing system established by an agency must be coordinated with and endorsed by the agency's Chief Information Officer to ensure that all required government standards for an electronic program application are met.
- Electronic filing of nominee SF 278 reports using electronic signatures will not be permitted at this time, under any established agency e-filing system.
- Electronic signatures on the SF 278 and OGE Form 450 are acceptable only if they meet the requirements of the Government Paperwork Elimination Act (GPEA), the E-Sign law, and other applicable laws. In addition, other issues such as security, verification and non-repudiation must be addressed. Each agency ethics official should contact his or her agency's Chief Information Officer to implement any electronic signature process.
- Any access to an electronic system for either the public or confidential financial disclosure reports from outside your agency's network must have in place an encryption process for any information submitted or accessed remotely.
- A Level II E-Authentication standard (user name with PIN or password) is the minimum requirement for electronic signing of both the SF 278 and OGE Form 450. OGE determined this based on the analysis it did using OMB's E-Authentication Risk Assessment Tool.
- Any agency development of a "smart financial disclosure form" (TurboTax-like collection of filer financial information through the use of an interview process) will either require the use of the complete set of already-OGE-approved supplementary information or the exact language of the statute, regulations and form instructions. The OGE-approved language can be found in the Army's e-filing system. To obtain a complete set of the approved supplementary information, please contact George Hancock, Associate Deputy General Counsel, Department of the Army, at (703) 614-1166.

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- Any electronic form developed for use with a system, absent OGE approval, must exactly replicate the existing paper versions of the SF 278 and OGE Form 450 and be capable of being printed as paper copies.
- Public release of a requested SF 278 under the provisions of the Ethics in Government Act must still be handled via the paper process.

We recognize that each department or agency's information technology infrastructure may differ, and that each agency may choose the software that will be most appropriate for accomplishing the development of an e-filing system for financial disclosure reporting. At present, the Department of the Army is the only executive branch agency that is offering, for a fee, an e-filing service to other agencies. If interested, you may contact Mr. Hancock for information.

Even though it will be each department or agency's responsibility to decide its own progression into the electronic filing arena, the integrity of financial disclosure processes will continue to be one of OGE's highest priorities. Accordingly, OGE will continue to monitor the executive branch's movement into this area by requesting basic information on future Annual Ethics Program Questionnaires. In addition, OGE will oversee this area as part of its Program Review Division's future reviews of agency ethics programs.

If you have any questions or comments, please contact Tom Zorn, Deputy Associate Director for Financial Disclosure, Program Services Division, at (202) 482-9287. His e-mail address is [tfzorn@oge.gov](mailto:tfzorn@oge.gov)