



Ethics Program Review

U.S. Department of Homeland Security
Headquarters

Report No. 25-77
August 6, 2025



The United States Office of Government Ethics (OGE) conducted a review of the United States Department of Homeland Security (DHS) Headquarters ethics program between November 2024 and May 2025. The following summarizes the results of that review.

Contents

Objectives, Scope and Methodology.....	2
Agency Background.....	3
Program Administration.....	3
Financial Disclosure.....	4
Education and Training.....	7
Ethics Notices.....	9
Advice and Counseling.....	9
Agency-Specific Ethics Rules.....	10
Conflict Remedies.....	10
Enforcement.....	10
Special Government Employees.....	11
Agency Comments.....	11

Objectives, Scope and Methodology

Objectives: OGE provides overall leadership and oversight of the executive branch ethics program designed to prevent and resolve conflicts of interest. The Ethics in Government Act gives OGE the authority to evaluate the effectiveness of executive agency ethics programs.¹ OGE uses this evaluation authority largely to conduct reviews of agency ethics programs. The purpose of a review is to identify and report on the strengths and weaknesses of an ethics program by evaluating (1) agency compliance with ethics requirements as set forth in relevant laws, regulations, and policies, and (2) ethics-related systems, processes, and procedures for administering the program.

Scope: OGE examined the DHS Headquarters ethics program. This examination covered Headquarters’ public and confidential financial disclosure systems, ethics training and counseling, notices for prospective employees and new supervisors, conflicts of interest, enforcement of ethics-related restrictions, and ethics services for special government employees (SGE).

Methodology: OGE examined a variety of documents provided by DHS ethics officials, including the agency’s response to OGE’s 2024 Annual Agency Ethics Program Questionnaire, written procedures for administering the ethics program, samples of public and confidential financial disclosure reports filed in 2024, ethics training materials provided to staff in 2024, samples of advice and counseling, samples of ethics notices, and documents related to SGE financial disclosure and ethics training. In addition, OGE contacted agency ethics officials to clarify the information gathered and to follow up on issues identified during the review.

¹ See 5 U.S.C. app. § 402 and 5 C.F.R. part 2638.

Agency Background

According to its website, DHS was established in 2002 to provide an integrated response to the varying and complex threats that face the United States and consists of 22 separate subcomponents. At the time of OGE's review, DHS was the third largest organization in the federal government operating under the leadership of its Secretary, a Presidentially-appointed and Senate-confirmed (PAS) official.

Program Administration

The DHS Headquarters ethics program is administered by the Ethics and Compliance Law Division (ECLD), a component of the Office of the General Counsel (OGC) at Headquarters. ECLD is headed by the Principal Deputy General Counsel, who serves as the department's Designated Agency Ethics Official (DAEO). ECLD's Associate General Counsel serves as the Alternate Designated Agency Ethics official (ADAEO). DHS's DAEO and ADAEO are assisted by a staff of 12 full-time ethics officials. These officials are:

- Deputy Associate General Counsel (1)
- Senior attorney (1)
- Attorney-advisors (9)
- Program manager (1)

Additional Ethics-related Support

The ethics program at DHS Headquarters receives additional support from the following DHS offices and employee groups:

- The human resources office (OCHCO) provides the DAEO with notice of employee appointments and changes in position and transmits ethics notices to prospective employees and new supervisors.
- Each office at DHS Headquarters has a designated ethics liaison who provides notice of financial disclosure filer appointments and departures and assists with ethics compliance/enforcement.
- All personnel supervisors assist with determining confidential financial disclosure filing requirements and assist with resolving conflicts of interest.
- Designated Federal Officials (DFO) provide special government employees and advisory groups/committees ethics support.

Previous Program Review

OGE last conducted a review of DHS Headquarters' ethics program in 2022. This review resulted in three recommendations. In 2023, OGE conducted a follow-up review and found that the following two recommendations could not be closed:

Finalize the written procedures to reflect current DHS practices for administering the public and confidential financial disclosure systems.
--

Ensure that public financial disclosure reports are certified within 60 days of receipt by actively following up with filers and escalating instances of non-responsiveness as appropriate.

During OGE’s current review, the underlying issues behind these two recommendations were reassessed and the findings are addressed in the financial disclosure section below.

Financial Disclosure

Title I of the Ethics in Government Act requires that agencies administer public and confidential financial disclosure systems. Financial disclosure serves to prevent, identify, and resolve conflicts of interest by providing for a systematic review of the financial interests of officers and employees. The financial disclosure process also offers an opportunity for ethics officials to provide ethics-related counseling to report filers.

To evaluate DHS Headquarters financial disclosure systems, OGE evaluated required materials for administering the systems and sample sets of public and confidential financial disclosure reports that were required to be filed by DHS Headquarters employees.

Financial Disclosure Written Procedures

Each executive branch agency must establish written procedures for collecting, reviewing, evaluating, and where applicable, making publicly available financial disclosure reports filed by the agency's officers and employees.² Maintaining sufficient written procedures is a critical component of an ethics program. Procedural documents provide guidance to current ethics officials administering an ethics program and ensure continuity of operations when turnover inevitably occurs.

In OGE’s 2022 review of DHS’s ethics program, OGE determined that written procedures covering the public and confidential financial disclosure systems were outdated and required revision to reflect current practices covering financial disclosure report management.

DHS has made progress towards resolving this issue by drafting revised procedures and establishing a timetable for the finalization process. However, three years later the written procedures are still pending finalization. DHS’ timetable included two comment periods and two management review periods ending in early February 2025. DHS anticipates finalizing the document in October 2025.

During OGE’s current review, three issues were identified within the written procedures currently in use that cover the public and confidential financial disclosure systems. First, the collection dates for new entrant, annual, and termination public financial disclosure reports are

² See 5 U.S.C. § 13122 and 5 C.F.R. part 2638 and 5 U.S.C. app. § 402(d)(1).

not sufficiently specified as required. Second, the collection dates for new entrant and annual confidential financial disclosure reports are not sufficiently specified as required. Third, reference to a discontinued form, the Confidential Certificate of No New Interest is still included within the written procedures covering the confidential financial disclosure system. DHS confirmed that the written procedures will be revised to address these three areas in the updated written procedures expected to be finalized in October 2025.

Recommendation

1. Ensure that revisions to the draft written procedures covering the public and confidential financial disclosure system are finalized to specify the current financial disclosure management systems used to collect and maintain reports.
2. Ensure that public and confidential written procedures are updated to include missing report collection dates and to remove reference to the Confidential Certificate of No New Interest form.

Notices to the DAEO

Agency human resources offices play a vital role in ensuring the effective administration of the ethics program. Without necessary information about agency employees, ethics officials cannot successfully carry out their important work. Among other things, the lead human resources official is required to notify the DAEO of all appointments to positions that require incumbents to file public or confidential financial disclosure reports no later than 15 days after the appointment.³ The lead human resources official must also notify the DAEO of terminations of employees in positions that require incumbents to file public financial disclosure reports no later than 15 days after termination.⁴ These notifications help to ensure the timely collection of financial disclosure reports.

The DHS ethics office relies on multiple processes to ensure the timely notification of filer appointments, transfers, and departures. First, ECLD and Office of the Chief Human Capital Officer (OCHCO) work with liaisons in each Headquarters office to develop biweekly reports that cover employees in public and confidential filing positions. Additionally, OCHCO's Executive Services Division maintains and provides separate biweekly reporting on employees in public filing positions. Lastly, OCHCO utilizes the Department of Agriculture's Personnel System, which provides biweekly reporting of new hires, transfers, reappointments, and separations of public and confidential filers. OGE found the combination of OCHCO's notifications (via Agriculture), the separate liaison reports from each HQ office, along with the Executive Service Division reports sufficiently met the notice requirement.

Public Financial Disclosure

³ See 5 C.F.R. § 2638.105(a)(1).

⁴ See 5 C.F.R. § 2638.105(a)(2).

Within 30 days of assuming a covered public filing position, an individual must file a public financial disclosure report.⁵ The individual must subsequently file an annual report by May 15 each year and a termination report within 30 days of departing the public filing position.⁶ The reports are required to be reviewed for potential conflicts of interest and certified within 60 days of receipt by the ethics office, unless additional information is being sought from the filer or remedial action is being taken.⁷

To evaluate the administration of DHS Headquarters' public financial disclosure system, OGE examined a sample of 27 new entrant, 46 annual, and 32 termination reports required to be filed in 2024. Table 1 below presents the results of OGE's examination.

Table 1. OGE's Examination of DHS Headquarters' Public Financial Disclosure Reports

	New Entrant		Annual		Termination		Total
Reports Examined	27		46		32		105
Filed Timely	25	(93%)	46	(100%)	31	(97%)	102 (97%)
Certified Timely	23	(85%)	44	(96%)	31	(97%)	98 (93%)

OGE's examination of public financial disclosure reports found that 97% (102 out of 105) of sampled reports were filed timely. This indicates that DHS's report collection system is functioning well, a marked improvement since 2018.

During OGE's 2022 review of DHS's ethics program, OGE found that 59% of sampled reports were not certified timely. As a result, a recommendation was issued to ensure that DHS was proactive in obtaining additional information from filers to complete the certification process as required. In 2023, OGE conducted a follow-up review to determine whether progress was made with this issue. At that time, OGE found that 50% of sampled reports were certified timely so the recommendation could not be closed.

During the current examination, OGE found significant improvement in the certification of public reports, with 93% (98 of 102) of sampled reports certified timely. Table 1 reflects this total. OGE found that where additional information was required, DHS was appropriately reaching out to filers for information to complete the review and filers were timely providing additional information to complete the certification process. OGE has determined that DHS appears to have resolved the issues underlying the preexisting recommendation from OGE's 2022 review. Therefore, OGE has closed the recommendation regarding the timely certification of public financial disclosure reports.

Confidential Financial Disclosure Reports

⁵ See 5 C.F.R. § 2634.201(b).

⁶ See 5 CFR § 2634.201(a) and (e).

⁷ See 5 CFR § 2634.605.

Within 30 days of assuming a covered confidential filing position, an individual must file a confidential financial disclosure report.⁸ The individual must also subsequently file an annual report by February 15 each year.⁹ The reports are required to be reviewed for potential conflicts of interest and certified within 60 days of receipt by the ethics office, unless additional information is being sought from the filer or remedial action is being taken.¹⁰

To evaluate the administration of DHS Headquarters' confidential financial disclosure system, OGE examined a sample of 44 new entrant and 45 annual reports that were required to be filed in 2024. Table 2 below presents the results of OGE's examination.

Table 2. OGE's Examination of DHS Headquarters' Confidential Financial Disclosure Reports

	New Entrant		Annual		Total	
Reports Examined	44		45		89	
Filed Timely	42	(95%)	45	(100%)	87	(98%)
Certified Timely	40	(91%)	39	(87%)	82	(92%)

OGE's examination of confidential financial disclosure reports found that 98% (87 out of 89) of sampled reports were filed timely. OGE also found that 92% (82 out of 89) of sampled reports were certified timely. As with the sampled public reports, the findings regarding certification timeliness appear to indicate that DHS is timely contacting filers when a report requires additional information and that filers are responding as required.

Education and Training

Each executive branch agency must carry out a government ethics education program to teach employees how to identify government ethics issues and obtain assistance in complying with government ethics laws and regulations. The training program is to include: briefings for certain PAS employees; notices for prospective employees and newly appointed supervisors regarding their ethics-related obligations; initial ethics training for new employees; and annual ethics training for public and confidential financial disclosure report filers and certain other employees.¹¹ An ethics education program is essential to raising awareness among employees about the ethics laws and rules that apply to them and the availability of agency ethics officials to provide ethics counseling.

Ethics Briefing for Certain Agency Leaders

Certain PAS officials must complete an ethics briefing to discuss their immediate ethics obligations no later than 15 days after their appointment, unless the DAEO grants an extension.

⁸ See 5 C.F.R. § 2634.903(b).

⁹ See 5 C.F.R. § 2634.903(a).

¹⁰ See 5 C.F.R. § 2634.605.

¹¹ See 5 C.F.R. Part 2638 Subpart C.

Any extension of more than 15 days requires the DAEO to make a written determination that extraordinary circumstances make it necessary to provide the briefing at a later date.¹²

According to DHS ethics officials, each PAS official at DHS individually receives a combined ethics briefing and initial ethics training (IET) from the ADAEO. However, there were no PAS officials at DHS that required an ethics briefing and IET during the period covered by OGE's review.

Initial Ethics Training

To meet initial ethics training requirements, all new agency employees must receive ethics official contact information along with the following material within 90 days of beginning work: (1) the Standards of Conduct for Employees of the Executive Branch (Standards of Conduct) and any agency supplemental standards of conduct to keep or review; or (2) summaries of the Standards of Conduct, any agency supplemental standards of conduct, and the Principles of Ethical Conduct to keep. Employees must receive one hour of official duty time to review the material.¹³

OGE reviewed the materials DHS used to provide IET in 2024 and found that they met applicable content requirements. According to DHS ethics officials, IET was generally conducted in one-hour sessions during which required ethics materials were provided. Based on a review of IET tracking documentation for DHS Headquarters, OGE found that DHS provided IET to 99% (1094 out of 1098) of new employees who were required to receive it. In addition, 98% (1076 out of 1098) of new employees received it within 90 days as required.

Annual Ethics Training

To meet the annual ethics training (AET) requirements, covered employees must receive annual training consisting of a review of: (1) the Principles of Ethical Conduct; (2) the Standards of Conduct; (3) any agency supplemental standards of conduct; (4) the criminal conflict of interest statutes; and (5) ethics official contact information. Training length and delivery method requirements vary based on an employee's financial disclosure filing status.¹⁴

According to DHS, each PAS official at DHS individually receives live AET from an ethics official. OGE reviewed the training materials and found that they met all applicable content requirements. In addition, OGE confirmed that all PAS officials received live AET in 2024 as required.

OGE also found DHS AET provided to Headquarters public and confidential filers in 2024 met applicable content requirements. This training was generally conducted in one-hour sessions. Based on a review of AET tracking documentation for DHS Headquarters, OGE found that 100% (261 out of 261) of public filers received live AET in 2024, and 100% (1548 out of 1548) of confidential filers received either live or interactive AET in 2024.

¹² See 5 C.F.R. § 2638.305.

¹³ See 5 C.F.R. § 2638.304.

¹⁴ See 5 C.F.R. § 2638.308.

Ethics Notices

Notices to Prospective Employees

Written offers of employment for positions covered by the Standards of Conduct must include: a statement regarding the agency's commitment to government ethics; notice that the individual will be subject to the Standards of Conduct and the criminal conflict of interest statutes; information on how to obtain additional information on applicable ethics requirements; and, where applicable, notice of the time frame for completing initial ethics training and information regarding the filing of new entrant financial disclosure reports.¹⁵ Agencies must also establish written procedures for issuing notices to prospective employees, which the DAEO annually reviews.

OGE reviewed a sample of ten notices sent to prospective Headquarters employees in 2024 and found that all relevant content requirements were met. In addition, OGE found that existing written procedures met compliance requirements and were reviewed annually as required.

Notices to New Supervisors

An agency must provide each employee upon initial appointment to a supervisory position with certain written materials within one year of appointment. The written materials must include contact information for the agency's ethics office and the text of 5 CFR § 2638.103; a copy of, a hyperlink to, or the address of a web site containing the Principles of Ethical Conduct; and such other information as the DAEO deems necessary for new supervisors.¹⁶ Agencies must also establish written procedures for issuing notices to new supervisors that the DAEO reviews annually.

OGE reviewed a sample of five notices sent to new Headquarters supervisors in 2024 and found that all relevant content requirements were met. In addition, OGE found that existing written procedures met compliance requirements and were reviewed annually as required.

Advice and Counseling

The DAEO, acting directly or through other officials, is responsible for providing advice and counseling to prospective and current employees regarding government ethics laws and regulations, and providing former employees with advice and counseling regarding post-employment restrictions applicable to them.¹⁷ The DAEO may delegate to one or more deputy ethics officials the responsibility for developing and conducting the counseling program.

OGE reviewed 22 written samples of counseling and advice that ethics officials provided to DHS Headquarters employees in 2024. These samples addressed financial conflicts of interest,

¹⁵ See 5 C.F.R. § 2638.303.

¹⁶ See 5 C.F.R. § 2638.306.

¹⁷ 5 C.F.R. § 2638.104(c)(4)

post-government employment, misuse of position, impartiality, and gifts. OGE found the counseling to be consistent with applicable statutes and regulations.

Agency-Specific Ethics Rules

An agency may modify or supplement the Standards of Conduct, with the concurrence of OGE, to meet the particular needs of that agency.¹⁸ A supplemental standards of conduct regulation is issued jointly by the agency and OGE and is published in title 5 of the Code of Federal Regulations.

DHS's supplemental standards of conduct regulation requires all DHS employees (excluding special government employees) to obtain prior approval for outside employment. OGE selected 20 non-SGE financial disclosure reports (public and confidential), with listed outside employment, from the financial disclosure report samples it examined to determine whether the outside employment activities received the appropriate approvals. With the exception of one pending approval, OGE found that DHS was compliant with granting approvals when necessary.

Conflict Remedies

The criminal conflict of interest law prohibits an employee from participating in an official capacity in a particular matter in which he or she has a financial interest.¹⁹ Congress included two provisions that permit an agency to issue a waiver of this prohibition in individual cases. Agencies must consult with OGE, where practicable, prior to issuing such a waiver.²⁰ Based on OGE's review, no waivers were issued to Headquarters employees in 2024.

Additionally, the Ethics in Government Act expressly recognizes the need for PAS nominees to address actual or apparent conflicts of interest by requiring written notice of the specific actions to be taken in order to alleviate the conflict of interest,²¹ commonly known as an "ethics agreement." Based on DHS confirmation and OGE's internal tracking mechanisms, no PAS officials onboarded in 2024. However, OGE determined that all active, preexisting ethics agreements met compliance requirements.

Enforcement

Executive branch offices are required to concurrently notify OGE when they refer a potential violation of a conflict-of-interest law to the Department of Justice (DOJ).²² OGE uses the OGE Form 202 (Notification of Conflict-of-Interest Referral) to collect these notifications and information regarding the disposition of the matter. There were no disciplinary actions reported at DHS Headquarters in 2024.

¹⁸ See Executive Order 12674 and 5 C.F.R. § 2635.105.

¹⁹ See 18 U.S.C. § 208.

²⁰ See Executive Order 12674.

²¹ See 5 U.S.C. app. § 110.

²² See 5 C.F.R. § 2638.206.

Special Government Employees

A special government employee (SGE) is an officer or employee of the executive or legislative branch retained, designated, appointed, or employed to perform official duties, full-time or intermittently, for not more than 130 days in any 365-day period. SGEs are required to file financial disclosure reports and receive ethics training.²³

DHS Headquarters administers 11 advisory committees. During the period covered by OGE's review, there were three committees comprised of SGE members: the Data Privacy and Integrity Advisory Committee (DPIAC); the Homeland Security Advisory Council (HSAC); and the USSS Independent Review Panel (IRP). Each SGE member is required to file a confidential financial disclosure report and receive ethics training.

Financial Disclosure

DATA Privacy and Integrity Advisory Council

DPIAC included 20 SGE members in 2024. OGE examined a sample of 15 confidential financial disclosure reports required to be filed in 2024. OGE found that eight of the reports in the sample were not collected in 2024. DHS explained that SGEs serving on multi-year terms generally file a report at the end of each year in either November or December. In this case, the eight missing reports involved SGEs whose terms ended in November, before the end of the year. Due to the proximity between the eight SGE's initial filing dates and the established report collection period at the end of the year, DHS did not collect new reports from them at the end of 2023. As a result, these eight SGEs did not file another report for the remainder of their terms, which spanned 22 more months (January 2023 through November 2024) before departing the council.

OGE points out that the reports filed by the eight SGEs covered information and materials from 2022, which only cleared them to attend/participate in council meetings held in 2023. Yet, five of these SGEs attended the first council meeting in 2024. Thus, DHS was required to collect new reports either at the end of 2023 based on the existing agency collection period or before any of the SGEs attended a meeting or participated in any work related to the council in 2024. Accordingly, the eight SGEs required to file by early 2024 remain included in the sample.

As a result, OGE's examination found that 33% (5 out of 15) of the overall sample were filed timely while 71% (5 out of 7) of the collected report sample were timely. OGE found overall certification timeliness was 47% (7 out of 15) while all from the collected report sample (7 out of 7) were certified timely.

Recommendation

²³ See 18 U.S.C. § 202(a).

3. Ensure all newly appointed DPIAC SGE members submit a financial disclosure report within 30 days of appointment or before their first council meeting (whichever comes first). In addition, ensure all SGE members serving on multiple year terms, annually submit a financial disclosure report as required during the established collection period.

Homeland Security Advisory Council

HSAC included 37 SGE members in 2024. OGE examined a sample of 12 reports required to be filed in 2024 and determined that 100% (12 out of 12) were filed timely but only 75% (9 out of 12) were certified timely.

Recommendation

4. Ensure that all HSAC confidential financial disclosure reports are certified timely.

Independent Review Panel

IRP included 13 SGE members in 2024. OGE examined a sample of 13 reports required to be filed by SGE members in 2024 and determined that 100% (13 out of 13) were filed timely and 100% (13 out of 13) were certified timely.

Ethics Training

DATA Privacy and Integrity Advisory Council

DPIAC included 20 SGE members that required ethics training in 2024. OGE reviewed tracking documentation and determined that 100% (6 out of 6) of newly appointed SGEs on this committee received initial ethics training in 2024 and 100% (14 out of 14) of reappointed SGEs received annual ethics training as required in 2024.

Homeland Security Advisory Council

HSAC included 37 SGE members that required ethics training in 2024. OGE reviewed tracking documentation and determined that 100% (37 out of 37) of SGEs on this committee received ethics training in 2024 as required. There were no new SGEs appointed in 2024.

Independent Review Panel

IRP included 13 SGE members, all of whom were newly appointed, that required initial ethics training in 2024. OGE reviewed tracking documentation and determined that 100% (13 out of 13) of the SGEs on this committee received the required ethics training timely in 2024.

Financial Disclosure

- **Financial Disclosure Written Procedure**

DHS acknowledges the importance of maintaining up-to-date and accurate written procedures for the management of public and confidential financial disclosure reports. We are committed to addressing the identified issues and ensuring compliance with OGE requirements.

Response to Recommendations:

1. **Finalization of Revisions:** DHS will prioritize the finalization of the revised written procedures covering the public and confidential financial disclosure systems. These revisions will specify the current financial disclosure management systems used to collect and maintain reports. Our goal is to complete this process by the anticipated date of October 2025.
2. **Updating Procedures:** DHS will ensure that the public and confidential written procedures are updated to include the missing report collection dates for new entrant, annual, and termination reports. Additionally, we will remove the reference to the discontinued Confidential Certificate of No New Interest from the procedures. These updates will be incorporated into the final version of the written procedures.

- **Public Financial Disclosure**

We appreciate OGE's recognition of the significant improvements made in the timely certification of public financial disclosure reports. DHS is committed to maintaining and further enhancing our ethics program to ensure compliance with all requirements.

Actions Taken:

1. **Timely Certification Improvement:** DHS has implemented measures to ensure that public financial disclosure reports are certified in a timely manner. As evidenced by the current examination, 93% (98 out of 102) of sampled reports were certified timely, a substantial improvement from previous reviews.
2. **Proactive Information Collection:** DHS has been proactive in reaching out to filers for additional information when required to complete the certification process. To include an escalation schedule for non-responsive filers. This approach has been effective, as filers have been timely in providing the necessary information, facilitating the timely certification of reports.

- **Special Government Employees**

DHS acknowledges the importance of timely submission and certification of financial disclosure reports of FACA Special Government Employee (SGE) members. We are committed to ensuring compliance with these requirements.

Actions Taken:

A formal memorandum was sent to the Committee Management Officer reinforcing the financial disclosure and training requirements for FACA SGE members. It outlines the roles, responsibilities, and processes involved.