

Ethics Program Review

United States Department of Veterans Affairs

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The United States Office of Government Ethics (OGE) conducted a review of the ethics program administered within the agency from January through December 2025. The review covered program activities for calendar year 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 Training7
 Ethics Counseling..... 10
 Agency Specific Ethics Rules.....10
 Conflict Remedies 10
 Enforcement..... 11
 Special Government Employees11

Objectives, Scope and Methodology

Objectives: OGE provides 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.¹OGE 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’s review examined all elements of the Department of Veterans Affairs (VA) ethics program including program administration, financial disclosure, education and training, ethics advice and counseling, agency-specific ethics rules on outside employment, conflict remedies, enforcement, and special government employees.

Methodology: OGE examined a variety of documents provided by VA ethics officials, including the VA 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, and a sample of the ethics advice and counsel provided to employees. In addition, OGE clarified with ethics officials the information gathered and followed up on issues identified during the review.

¹ See 5 U.S.C. § 13122 (formerly 5 U.S.C. app. § 402); 5 C.F.R. § 2638.

Agency Background

The VA is the second largest Cabinet-level department. The VA is comprised of a Central Office (VACO), which is located in Washington, DC, and field facilities throughout the U.S. There are three major VA service line organizations: Veterans Health Administration, Veterans Benefits Administration, and National Cemetery Administration. VA services and benefits are administered through a network of hospitals, outpatient clinics, Vet Centers and Regional Offices, and national, State or Tribal Cemeteries. The department operates under the leadership of the Secretary, a presidentially appointed, Senate-confirmed (PAS) official. The VA's mission statement is "To fulfill President Lincoln's promise to care for those who have served in our nation's military and for their families, caregivers, and survivors."

During OGE's 2023 review, seven recommendations were made which are listed below. OGE addressed these recommendations during the current review.

1. Ensure that new entrant public financial disclosure reports are filed timely.
2. Refer employees who do not file required public financial disclosure reports to DOJ in a timely manner.
3. Ensure that new entrant confidential financial disclosure reports are filed timely.
4. Ensure that annual confidential financial disclosure reports are filed timely.
5. Ensure that new employees receive initial ethics training within 90 days of entry on duty.
6. Locate confidential financial disclosure reports filed by SGE members of the Advisory Committee on Tribal and Indian Affairs and immediately provide the reports to OGE.
7. Ensure that advisory committee SGE confidential reports filed by the Advisory Committee on Prosthetics and Special Disabilities Programs are certified timely.

Program Administration

VA's ethics program is administered by VA's Ethics Specialty Team (EST). At the beginning of 2025, EST was led by the Chief Counsel of the Ethics Specialty Team who also served as the DAEO. The Deputy Chief Counsel served as the ADAEO. Starting in June of 2025, EST was led by the Deputy Chief Counsel of EST (as Acting Chief Counsel of EST) and the Principal Deputy General Counsel of Office of General Counsel (OGC) (as Acting General Counsel of OGC). The Acting General Counsel served as the DAEO starting in June of 2025. The Acting Chief Counsel of EST continued to serve as the ADAEO. The position of Chief Counsel of the Ethics Specialty Team and the PDGC are located at VACO and the Deputy Chief Counsel of the

Ethics Specialty Team is in Seattle, WA. The ADAEO manages the day-to-day administration of the ethics program.

Additionally, EST is comprised of Deputy Ethics Officials (DEO), attorneys, and paralegals located at VACO and in the five Chief Counsel Districts: Pacific, Continental, Midwest, Southeast, and North Atlantic. VACO DEOs generally address ethics issues arising within VACO and the DEOs generally address ethics issues that arise within their respective districts, under EST's supervision.

According to the Deputy Chief Counsel, there is continuous communication among EST to ensure consistency in ethics guidance throughout VA. All staff meet weekly and supervisors meet weekly to biweekly with all attorneys and paralegals. If unusual or sensitive questions arise, EST staff members contact the DAEO, ADAEO or Deputy Chief Counsel for assistance. In 2025, EST reviewed almost 10,000 confidential and over 500 public financial disclosure reports and provided ethics training at VA facilities throughout the country, in person and via electronic media.

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 the VA's financial disclosure systems, OGE evaluated the required written procedures for administering the systems and a sample of public and confidential financial disclosure reports required to be filed by employees.

Financial Disclosure Written Procedures

Each executive branch agency must establish written procedures for collecting, reviewing, evaluating, and where applicable, making available to the public financial disclosure reports filed by the agency's officers and employees.² OGE examined the VA's implementation of the public financial disclosure requirements and determined it met all applicable requirements. Likewise, OGE examined the VA's implementation of the confidential financial disclosure report filing requirements and found it also met all applicable requirements.

Notices to the DAEO

Agency human resources offices play a vital role in ensuring the effective administration of the ethics program. Without the 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

² See 5 U.S.C. § 13122(d)(1).

the appointment. 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.³ This supports the timely collection of financial disclosure reports.

Notices for Public Financial Disclosure Filers

The Human Resources office notifies the Office of General Counsel EST by email of new hires and career internal promotions and their effective dates. An EST paralegal provides the employee with instructions for filing (OGE Form 278). OGE found that the VA’s procedures adhere to all applicable requirements.

Notices for Confidential Financial Disclosure Filers

The Human Resources office notifies the Office of General Counsel EST by email of new hires and career internal promotions and their effective dates. An EST paralegal provides the employee with instructions for filing (OGE Form 450). OGE found that the VA’s procedures adhere to all applicable requirements.

Public Financial Disclosure

Within 30 days of assuming a covered public filing position, an individual must file a public financial disclosure report.⁴ 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.⁵ 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.⁶

To evaluate the administration of the public financial disclosure system administered within the VA, OGE examined a sample of 150 public financial disclosure reports. Table 1 below presents the results of OGE’s examination.

Table 1. OGE’s Examination of VA’s Public Financial Disclosure Reports

	New Entrant	Annual	Termination	Total
Reports Examined	50	50	50	150
Filed Timely	45 (90%)	46 (92%)	45 (90%)	136 (91%)
Reviewed with 60 Days	50 (100%)	50 (100%)	50 (100%)	150 (100%)
Certified within 60 Days	35 (70%)	12 (24%)	45 (90%)	92 (61%)

³ See 5 C.F.R. § 2638.105(a)(1) and (2).

⁴ See 5 C.F.R. § 2634.201(b).

⁵ See 5 C.F.R. § 2634.201(a) and (e).

⁶ See 5 C.F.R. § 2634.605.

As noted in Table 1, OGE’s review found that 136 (91%) of the 150 sampled public reports were filed timely, all 150 (100%) sampled reports were reviewed within 60 days, and 92 (61%) were certified within 60 days.

Based on the findings, OGE is closing recommendation 1 from the 2023 review. Although the OGE found that the VA collected and reviewed public financial reports timely, a significant number of reports were not certified timely, therefore, OGE is making the recommendation below.

Recommendation:

1. Ensure that public financial disclosure reports are certified timely.

Confidential Financial Disclosure

Within 30 days of assuming a covered confidential filing position, an individual must file a confidential financial disclosure report.⁷ The individual must also subsequently file an annual report by February 15 each year.⁸ The reports are required to be reviewed for potential conflicts of interest and certified within 60 days of receipt by the ethics office. Final certification may, of necessity, occur later, when additional information is being sought from the filer or remedial action is being taken.⁹

To evaluate the administration of the confidential financial disclosure system administered within the VA, OGE examined a sample of 99 confidential financial disclosure reports. Table 2 below presents the results of OGE’s examination.

Table 2. OGE’s Examination of VA’s Confidential Financial Disclosure Reports

	New Entrant		Annual		Total
Reports Examined	50		49		99
Filed Timely	40	(80%)	48	(98%)	88 (89%)
Certified within 60 Days	46	(92%)	48	(98%)	94 (95%)

As noted in Table 2, OGE’s review found that 88 (89%) of the reports were filed timely, and 94 (95%) were reviewed timely and certified within 60 days.

The findings above demonstrate substantial improvement in filing timeliness, therefore, OGE is closing recommendations 3 and 4 from the 2023 review.

⁷ See 5 C.F.R. § 2634.903(b).

⁸ See 5 C.F.R. § 2634.903(a).

⁹ See 5 C.F.R. § 2634.605(a).

Education and Training

Each executive branch agency is responsible for maintaining a compliant government ethics education program. An ethics education program is essential to raising awareness among employees about applicable ethics laws and rules and the availability of agency ethics officials to provide ethics counseling. The training program must 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.¹⁰

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. 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.¹¹

During the period covered by the review, the VA had 8 PAS required to receive live initial ethics training. OGE found that all 8 PAS received live initial ethics training timely.

Notices to Prospective Employees

Written offers of employment for positions covered by the Standards of Ethical Conduct for Employees of the Executive Branch (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.¹²

OGE examined the procedures established by the VA to provide notices to prospective employees and a sample of notices that were sent to prospective employees in 2025. Based on this examination, OGE determined that there was reasonable assurance that prospective employees within the VA receive the required information along with their written offers of employment.

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 the regulation

¹⁰ See 5 C.F.R. Part 2638 Subpart C.

¹¹ See 5 C.F.R. § 2638.305.

¹² See 5 C.F.R. § 2638.303.

specifying the government ethics responsibilities of supervisors;¹³ 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.¹⁴

OGE examined the procedures used by the VA to provide new supervisors with the required written materials and found that the procedures meet all applicable requirements. OGE examined a sample of notices given to new supervisors and found that the notices contained all required information.

Initial Ethics Training

Each new employee subject to the Standards of Conduct must complete initial ethics training within three months of appointment, unless excluded by the DAEO. The training must be interactive and focus on government ethics laws and regulations that the DAEO deems appropriate. The training must address financial conflicts of interest, impartiality, misuse of position, and gifts. In addition to the training presentation, the agency must provide the employee with either written copies of or written instructions for accessing: the summary of the Standards of Conduct distributed by OGE or an equivalent summary prepared by the agency; provisions of the agency's supplemental regulations or a summary thereof, as determined appropriate by the DAEO; and, instructions for contacting the agency's ethics office.¹⁵

OGE found that during the period covered by the review, the VA had 16,988 employees required to receive initial ethics training. Out of those employees, 10,174 (60%) received initial ethics training within 90 days, as required. Additionally, 1,926 employees received initial ethics training beyond the required 90 days, totaling 12,100 (71%) employees. Lastly, 4,888 employees did not receive initial ethics training (29%).

Based on the findings, OGE is leaving recommendation 5 open.

Recommendation:

2. Ensure that new employees receive initial ethics training within 90 days of entry on duty.

Written Procedures for Initial Ethics Training

Agencies are required to establish written procedures for, among other things, initial ethics training, which the DAEO must review each year.¹⁶ Further, in agencies with 1,000 or more employees, any office that is not under the supervision of the DAEO, but has been delegated responsibility for issuing notices or conducting training, must submit the following materials to the DAEO by January 15 each year: a written summary of procedures that office has established to ensure compliance with initial ethics training requirements; and written

¹³ See 5 C.F.R. § 2638.103.

¹⁴ See 5 C.F.R. § 2638.306.

¹⁵ See 5 C.F.R. § 2638.304(e)(2).

¹⁶ See 5 C.F.R. § 2638.304(f).

confirmation that there is a reasonable basis for concluding that the procedures have been implemented.¹⁷

OGE reviewed the VA's initial ethics training presentation and policies and found that they made all applicable requirements.

Annual Ethics Training for Public Filers

Generally, live training must be provided each calendar year to each employee whose pay is set at Level I or Level II of the Executive Schedule. Live training must also be provided to other employees who are required to file public financial disclosure reports every other year, with interactive training provided in the intervening years. The training presentation, whether live or interactive, must focus on government ethics laws and regulations that the DAEO deems appropriate and must address financial conflicts of interest, impartiality, misuse of position, and gifts. In addition to the training presentation, the agency must provide the employee with either written copies of or written instructions for accessing: the summary of the Standards of Conduct distributed by OGE or an equivalent summary prepared by the agency; provisions of the agency's supplemental regulations or a summary thereof, as determined appropriate by the DAEO; and, instructions for contacting the agency's ethics office.¹⁸

OGE examined the VA's policies and procedures for annual ethics training and found that they met all applicable requirements. OGE also examined the training materials and determined they met applicable content requirements. Additionally, OGE found that 99% of public filers received annual ethics training timely during the period covered by the review.

Annual Ethics Training for Confidential Filers and Certain other Employees

Generally, interactive training must be provided each calendar year to employees who are required to file a confidential financial disclosure report pursuant to 5 C.F.R. § 2638.307(a); employees appointed by the President and employees of the Executive Office of the President; contracting officers; and other employees designated by the head of the agency. The training presentation must focus on government ethics laws and regulations that the DAEO deems appropriate and must address financial conflicts of interest, impartiality, misuse of position, and gifts. In addition to the training presentation, the agency must provide the employee with either written copies of or written instructions for accessing: the summary of the Standards of Conduct distributed by OGE or an equivalent summary prepared by the agency; provisions of the agency's supplemental regulations or a summary thereof, as determined appropriate by the DAEO; and, instructions for contacting the agency's ethics office.¹⁹

OGE examined the VA's policies and procedures for annual ethics training and found that they met all applicable requirements. OGE also examined the training materials and determined they met applicable content requirements. Additionally, OGE found that 9,908 out of

¹⁷ See 5 C.F.R. § 2638.310.

¹⁸ See 5 C.F.R. § 2638.308.

¹⁹ See 5 C.F.R. § 2638.307(e)(2).

10,429 (95%) confidential financial disclosure filers received annual ethics training timely during the period covered by the review.

Ethics Counseling

The DAEO is required to ensure that a counseling program for agency employees concerning ethics and Standards of Conduct matters, including post-employment matters, is developed and conducted.²⁰ The DAEO may delegate to one or more deputy ethics officials the responsibility for developing and conducting the counseling program.²¹

OGE reviewed a sample of counseling and advice EST provided to VA's employees. The advice examined addressed criminal conflict-of-interest statutes, misuse of position, gifts, financial disclosure reporting, outside employment, post-employment, and widely attended gatherings. The advice appeared to be responsive to the questions asked, timely, and consistent with applicable laws 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.²² 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.

Currently, the VA does not have any supplemental regulations.

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.²³ 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.²⁴ The VA did not issue any waivers in 2025.

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,²⁵ commonly known as an

²⁰ See *id.* § 2638.104(c).

²¹ See *id.* § 2638.104(e).

²² See Exec. Order No. 12,674, § 102, 54 Fed. Reg. 15,159 (Apr. 14, 1989), as modified by Exec. Order No. 12,731, 55 Fed. Reg. 42,547 (Oct. 19, 1990); 5 C.F.R. § 2635.105.

²³ See 18 U.S.C. § 208.

²⁴ See Exec. Order No. 12,674, § 102, 54 Fed. Reg. 15,159 (Apr. 14, 1989), as modified by Exec. Order No. 12,731, 55 Fed. Reg. 42,547 (Oct. 19, 1990); 5 CFR § 2640 subpart. C.

²⁵ See 5 U.S.C. § 13111.

“ethics agreement.” OGE determined that during the period under review, all applicable requirements were met by PAS employees.

Enforcement

Executive branch offices are required to notify OGE when they refer a potential violation of a conflict-of-interest law to the Department of Justice (DOJ).²⁶ The VA reported 4 disciplinary actions based wholly or in part upon violations of the criminal conflict of interest statutes (18 U.S.C. §§ 203, 205, 207, 208, and 209) and 32 disciplinary actions based wholly or in part upon violations of the Standards (5 C.F.R. § 2635). OGE was notified of all 4 disciplinary actions based on violations of the criminal conflict of interest statutes, as required.

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.²⁷

According to VA’s response to OGE’s 2025 Annual Agency Ethics Program Questionnaire, 214 SGEs served at the department in some capacity in 2025. To evaluate the ethics-related services provided to SGEs, OGE selected three VA advisory committees comprised of SGEs for examination. These committees were: 1) the Advisory Committee on Tribal and Indian Affairs, 2) Advisory Committee on Prosthetics and Special-Disabilities Programs, and 3) Advisory Committee on Cemeteries and Memorials.

Advisory Committee on Tribal and Indian Affairs

OGE examined all 13 confidential reports filed by SGEs on this committee in 2025. Of these 13 confidential reports, 10 were found to have been filed timely before the first committee meeting in February 2025. 6 of the 13 confidential reports were reviewed and certified timely.

Through a review of training records, OGE was able to determine that ethics training was provided timely to the SGE committee members and that it met relevant requirements for content and timeliness.

Advisory Committee on Prosthetics and Special Disabilities Programs

OGE examined all 4 confidential reports filed by SGEs on this committee in 2025. Of these 4 confidential reports, all were found to have been filed and reviewed timely. However, none of the 4 reports were certified timely. The committee did not meet in 2025.

²⁶ See 5 C.F.R. § 2638.206.

²⁷ See 18 U.S.C. § 202(a).

Through a review of training records, OGE was able to determine that ethics training was provided timely to the SGE committee members and that it met relevant requirements for content and timeliness.

Advisory Committee on Cemeteries and Memorials

OGE examined all 10 confidential reports filed by SGEs on this committee in 2025. Of these 10 confidential reports, all were filed before the first committee meeting in April 2025. 5 of the 10 confidential reports filed by SGEs on this committee in 2025 were certified timely.

Through a review of training records, OGE was able to determine that ethics training was provided timely to the SGE committee members and that it met relevant requirements for content and timeliness.

As a result of OGE's findings, recommendation 6 from OGE's 2023 review is closed. Recommendation 7 will remain open.

Recommendation:

3. Ensure that special government employee confidential financial disclosure reports are certified timely.