UNITED STATES OFFICE OF
GOVERNMENT ETHICS

Ethics Program Review

The Department of War
Remainder Agency

Report No. 26-55
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The United States Office of Government Ethics (OGE) conducted a review of the ethics program administered within the DoW Remainder Agency from February through June 2026. The review covered program activities for calendar year 2025. The following summarizes the results of that review.

Contents

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.[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's review examined all elements of the DoW Designated Agency Ethics Official (DAEO) Agency (sometimes referred to as the "DoW Remainder Agency"[2])'s ethics program including program administration, financial disclosure, education and training, ethics advice and counseling, conflict remedies, enforcement, and special government employees. The DoW Remainder Agency is comprised of the Office of the Secretary of War (OSW) and all DoW Components and organizations that are not designated as separate DAEO agencies.

Methodology: OGE examined a variety of documents provided by the DoD Standards of Conduct Office's (SOCO) ethics officials, including DoW's response to OGE's 2025 Annual Agency Ethics Program Questionnaire, written procedures for administering the ethics program, samples of public and confidential financial disclosure reports filed in 2025, ethics training materials, and a sample of the ethics advice and counsel provided to employees. In addition,

[1] *See* 5 U.S.C. § 13122; 5 C.F.R. § 2638.
[2] The DoW Remainder Agency is comprised of Office of the Secretary of War (OSW) and all DoW Components and organizations that are not designated as separate DAEO agencies.

OGE clarified with ethics officials the information gathered and followed up on issues identified during the review.

Agency Background

The U.S. Department of War (DoW), formerly reviewed by OGE as the Department of Defense, is America's largest government agency. The Department's mission is to provide the military forces needed to deter war and ensure our nation's security. The Secretary of War, a presidentially appointed, Senate-confirmed (PAS) official, oversees DoW and acts as the principal war policy maker and advisor.

Program Administration

The DoW Remainder Agency's ethics office is located within the General Counsel's office, in the Standards of Conduct Office (SOCO). The General Counsel is the Designated Agency Ethics Official (DAEO) for the DoW Remainder Agency. The Director of SOCO serves Alternate Designated Agency Ethics Official (ADAEO).

SOCO administers the responsibilities of the DAEO and implements policy guidance for Department-wide application through the DoW supplemental regulations at 5 C.F.R. Part 3601, the "Standards of Conduct" Directive (DoDD 5500.07), the "Joint Ethics Regulation" (JER), SOCO Advisories, and written opinions. SOCO attorneys (hereby known as ethics officials) provide ethics advice to personnel assigned to OSW and affiliated organizations. SOCO directly manages financial disclosure reporting, ethics training, post-Government employment advice, and other ethics compliance matters within OSW. SOCO manages the DoW Remainder Agency ethics program, with the assistance of organizational Deputy DAEOs (DDAEOs) at Defense Agency, Joint Chiefs of Staff, and Combatant Command levels.

SOCO also provides guidance and assistance to other DoW DAEO organizations. Additionally, SOCO maintains oversight of post-Government employment and confidential financial disclosure reporting systems used by over 200,000 personnel throughout DoW and Federal Civilian agencies.

Model Practice

OGE identifies model practices and shares them when it appears they may benefit other executive branch agency ethics programs. OGE considers the following to be a model practice that SOCO has implemented.

- SOCO conducts periodic Program Assist Visits at DDAEO organizations to evaluate and identify best practices and areas where SOCO can assist.

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 DoW Remainder Agency'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.[3] OGE examined SOCO's standard operating procedures on the implementation of the public and confidential financial disclosure requirements and determined it 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 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.[4] This supports the timely collection of financial disclosure reports.

SOCO receives information twice monthly from Washington Headquarters Services [5] that includes the lists of new hires and career internal promotions and their effective dates of appointments and separations. OGE determined that there was reasonable assurance that the process of notification to SOCO of new entrant and terminations is effective.

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[3] *See* 5 U.S.C. § 13122(d)(1).
[4] *See* 5 C.F.R. § 2638.105(a)(1) and (2).
[5] The Washington Headquarters Services provides human resources support to the Defense Agencies and DoD Field Activities, except the Defense Logistics Agency and the Defense Finance and Accounting Service.

Public Financial Disclosure

Within 30 days of assuming a covered public filing position, an individual must file a public financial disclosure report.[6] 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.[7] 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.[8]

To evaluate the administration of the public financial disclosure system administered within DoW, OGE examined 111 public reports. Table 1 below presents the results of OGE's examination.

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

	New Entrant	Annual	Termination	Total
Reports Examined	30	28	53	111
Filed Timely	23 (77%)	28 (100%)	51 (96%)	102 (92%)
Reviewed within 60 days of receipt	27 (90%)	28 (100%)	50 (94%)	105 (96%)
Certified within 60 Days	4 (13%)	22 (79%)	37 (70%)	63 (57%)

As noted in Table 1, OGE's review found that 102 (92%) of the public reports were filed timely, and 105 (96%) were reviewed timely. While final certification of the reports within 60 days was at 57%, this was caused by ethics officials seeking additional information from the filers.

Confidential Financial Disclosure

Within 30 days of assuming a covered confidential filing position, an individual must file a confidential financial disclosure report.[9] The individual must also subsequently file an annual report by February 15 each year.[10] 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.[11]

[6] *See* 5 C.F.R. § 2634.201(b).
[7] *See* 5 C.F.R. § 2634.201(a) and (e).
[8] *See* 5 C.F.R. § 2634.605.
[9] *See* 5 C.F.R. § 2634.903(b).
[10] *See* 5 C.F.R. § 2634.903(a).
[11] *See* 5 C.F.R. § 2634.605(a).

To evaluate the administration of the confidential financial disclosure system administered within DOW, OGE examined a sample of reports required to be filed during 2025. Table 2 below presents the results of OGE's examination.

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

	New Entrant		Annual		Total	
Reports Examined	20		20		40	
Filed Timely	17	(85%)	18	(90%)	35	(87.5%)
Reviewed within 60 days of receipt	17	(85%)	20	(100%)	37	(93%)
Certified within 60 Days	8	(40%)	17	(85%)	25	(63%)

As noted in Table 2, OGE's review found that 35 (87.5%) of the reports were filed timely and 93% were reviewed timely. While final certification of the reports within 60 days was at 63%, this was caused by ethics officials seeking additional information from the filers.

Education and Training

Each executive branch agency is responsible for maintaining a compliant government ethics education program. An ethics education program is essential for 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.[12]

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.[13]

According to the agency's records, all 25 PAS officials received initial ethics briefings. However, one official did not receive their briefing within 15 days since they were appointed during the government closure due to lapse of appropriations.

[12] *See* 5 C.F.R. Part 2638 Subpart C.
[13] *See* 5 C.F.R. § 2638.305.

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.[14]

OGE examined the procedures established by DoW OSW 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 DoW OSW 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 specifying the government ethics responsibilities of supervisors;[15] 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]

OGE examined the procedures used by DoW OSW to provide new supervisors with the required written materials and a sample of notices that were sent to new supervisors in 2025 . Based on this examination, OGE determined there was reasonable assurance new supervisory employees within DoW OSW receive the required information within one year of their appointment.

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

[14] *See* 5 C.F.R. § 2638.303.
[15] *See* 5 C.F.R. § 2638.103.
[16] *See* 5 C.F.R. § 2638.306.

the agency's supplemental regulations or a summary thereof, as determined appropriate by the DAEO; and, instructions for contacting the agency's ethics office.[17]

OGE reviewed DoW OSD's IET presentation and determined they've met all applicable requirements. The IET interactive training included links to the Standards of Conduct, 14 Principles, and criminal statutes.

OGE found that 298 of the 310 (96%) required employees received IET timely during the period of review. The remaining 12 employees received IET after three months of appointment.

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.[18] 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 confirmation that there is a reasonable basis for concluding that the procedures have been implemented.[19] OGE reviewed DoW OSD's written procedures and determined they've met 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 PAS officials every other year, with interactive training provided in the intervening years. Other employees who are required to file public financial disclosure reports must be provided with interactive training each calendar year. 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.[20]

OGE examined the training materials and determined they met applicable content requirements. According to data DoW SOCO submitted to OGE, 160 (93%) of 173 public filers

[17] *See* 5 C.F.R. § 2638.304(e)(2).
[18] *See* 5 C.F.R. § 2638.304(f).
[19] *See* 5 C.F.R. § 2638.310.
[20] *See* 5 C.F.R. § 2638.308.

completed AET in 2025. Of those 160, sixty-two (36%) completed live training and 98 (57%) completed interactive training.

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.[21]

OGE determined that the annual training presentation combined with the written materials met applicable content requirements. According to data, DoW SOCO submitted to OGE, there were 590 confidential filers required to take AET in 2025. OGE found 580 (98%) of filers had completed AET.

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.[22] The DAEO may delegate to one or more deputy ethics officials the responsibility for developing and conducting the counseling program.[23]

OGE reviewed a sample of counseling and advice ethics officials provided to the DOW's employees. The advice examined addressed a variety of topics such as the criminal conflict-of-interest statutes, misuse of position, post-employment, impartiality and gifts. The advice appeared to be responsive to the questions asked, timely and is consistent with applicable laws and 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.[24] Congress included two provisions that permit an agency to issue a waiver of this prohibition in individual

[21] *See* 5 C.F.R. § 2638.307(e)(2).
[22] *See id.* § 2638.104(c).
[23] *See id*. § 2638.104(e).
[24] *See* 18 U.S.C. § 208.

cases. Agencies must consult with OGE, where practicable, prior to issuing such a waiver.[25] DoW issued one waiver in 2025 without consulting OGE due to the government lapse in appropriations.

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,[26] commonly known as an "ethics agreement." During CY 2025, 35 officials were confirmed to serve as PAS at the DoW. During the period under review, all 35 PAS officials attested to OGE that they met with all the applicable requirements of their ethics agreements.

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).[27] SOCO reported no 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 no disciplinary actions based wholly or in part upon violations of the Standards (5 C.F.R.§ 2635). DoW made no referrals for violations of the conflict-of-interest laws to DOJ in 2025.

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.[28]

In 2025 all DOW Federal Advisory Committee Act (FACA) boards, whose members were SGEs, were halted for a Department-wide review. All committee members either separated or were not renewed. As a result, there were no FACA SGE financial disclosure reports or ethics training for OGE to examine.

[25] *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 subpt. C.
[26] *See* 5 U.S.C. § 13111.
[27] *See* 5 C.F.R. § 2638.206.
[28] *See* 18 U.S.C. § 202(a).