

## **SF 278 Review Process Documentation and Record Keeping Issues**

(What should be annotated, documented and maintained) (by Tom Zorn, OGE)

- Bank or brokerage statements can be used to satisfy Schedule A & B reporting requirements ( however, statements must be clear and concise and readily disclose all required information--see DAEOgram #DO-00-007, dated February 22, 2000 ) (also, all personal information--home address, SSN#, and account numbers--should be deleted from statements)
- Only required reporting information should be annotated on the report ( non-required information should only be added with the filer's consent or only be documented in the file )
- Need to respect the privacy rights of the filer ( privacy vs. public disclosure requirements )
- A review sheet of some sort should be used to document any review comments and follow up responses
- Review assumptions used, as outlined in section 4.3 of the OGE SF 278 Reviewer's Reference Manual, can be used, but should be noted in the file, preferably on a review sheet
- Follow up discussions with filer should be documented--even telecalls should be documented to show the extent of the follow up effort
- Changes/revisions to a report should be annotated on the report by initialing, dating, and noting the source
- Each report must stand on it's own. Don't refer to info on a prior report because once the prior report is destroyed the reference is useless
- Filing extensions (45-day maximum by agency) should be noted on the cover page comments section ( the newly revised March 2000 edition of the SF 278 includes a provision for this )
- Date of agency receipt of the SF 278 should be noted on the cover page
- "Not applicable" reporting is not the same as "none"
- All entries on current report should be compared and reconciled against entries on the prior report