

**ETHICS PROGRAM REVIEW FOLLOW-UP REPORT**

Agency: Tennessee Valley Authority (TVA)

Follow-up to OGE Report Number: 22-52I

Report No.: 24-05IF

Date: October 20, 2023

**UNITED STATES OFFICE OF  
GOVERNMENT ETHICS**Preventing Conflicts of Interest  
in the Executive Branch

As a result of its review of the Tennessee Valley Authority's ethics program, the Office of Government Ethics (OGE) issued one recommendation in its June 2022 inspection review report. OGE conducted a follow-up review to assess whether TVA has taken sufficient action to resolve the deficiencies underlying this recommendation. The results of the follow-up review are summarized below.

	Recommendation	Agency Action and OGE Finding	Status
1	Ensure that new entrant confidential financial disclosure reports are filed timely.	<p>OGE examined a sample of new entrant confidential financial disclosure reports during its 2022 inspection and found that only 20% of the reports in its sample had been filed timely. OGE examined a sample of 21 new entrant confidential reports during its follow-up review and found that 52% were filed timely. This represents a significant improvement.</p> <p>Nine TVA employees, whose new entrant reports OGE examined as part of the follow-up review, submitted their reports between 35 and 59 days after they began working at TVA. They were sent notices that they were required to file their reports between 7 and 29 days after they began working. Along with the notice, ethics officials granted extensions to allow the filers to be timely in filing their respective reports.</p> <p>Granting an extension to a filer because they were not immediately made aware of their obligation to file a report may be appropriate. If a filer submits their report within the time allowed by an extension, then they are considered to have filed their report timely. However, TVA needs to continue building on its success in improving the timeliness of filing without granting extensions.</p>	Open

Based on the results of OGE's follow-up review, recommendation 1 remains open. OGE will conduct an additional follow-up review in approximately 12 months to assess whether TVA has taken sufficient action to resolve the deficiency underlying the recommendation.