



E-filing Asset Declarations

Benefits and Challenges

Dmytro Kotlyar
Laura Pop



© 2019 International Bank for Reconstruction and Development / The World Bank
1818 H Street NW, Washington, DC 20433
Telephone: 202-473-1000; Internet: www.worldbank.org
Some rights reserved.

StAR—the Stolen Asset Recovery Initiative—is a partnership between the World Bank Group and the United Nations Office on Drugs and Crime (UNODC) that supports international efforts to end safe havens for corrupt funds. StAR works with developing countries and financial centers to prevent the laundering of the proceeds of corruption and to facilitate more systematic and timely return of stolen assets.

This work is a product of the staff of The World Bank with external contributions. The findings, interpretations, and conclusions expressed in this work do not necessarily reflect the views of The World Bank, its Board of Executive Directors, or the governments they represent. The World Bank does not guarantee the accuracy of the data included in this work. The boundaries, colors, denominations, and other information shown on any map in this work do not imply any judgment on the part of The World Bank concerning the legal status of any territory or the endorsement or acceptance of such boundaries.

Nothing herein shall constitute or be considered to be a limitation upon or waiver of the privileges and immunities of The World Bank, all of which are specifically reserved.

Cover photos: Guven Polat/iStock, Motortion/iStock. Further permission required for reuse.

Design by Sensical Design & Communication

Acknowledgments

This study would not have been possible without the valuable contributions of Emilie Cazenave (International Partnerships Coordinator, High Authority of Transparency in Public Life, France) and Christopher J. Swartz (Associate Counsel and Team Leader, International Assistance and Outreach Program, Office of Government Ethics, United States). This study also benefited at the final review stage from the advice of Izadora Zubek (International Project Officer, High Authority of Transparency in Public Life, France).

The authors would like to thank Ismail Radwan (Lead Public Sector Specialist, Governance Global Practice, World Bank Group), who supported this study from the conceptual stage through research and drafting.

The authors benefited from the expert advice and guidance provided during the peer review process, which was chaired by Tatiana Proskuryakova (Country Manager for Romania, World Bank Group). The peer reviewers were: Alberto Leyton (Lead Public Sector Specialist, Governance Global Practice, WBG), Ivana Rossi (Senior Financial Sector Specialist, Stolen Asset Recovery Initiative/WBG) and Stephen Zimmermann (Senior Adviser, Governance Global Practice, WBG). The authors are also grateful to Satu Kähkönen (Country Director for Belarus, Moldova and Ukraine, WBG) and David Bernstein (Lead Public Sector Specialist, Governance Global Practice, WBG) for their contribution during the final review of country experiences.

We would also like to gratefully acknowledge the support and leadership of Yira Mascaró (Practice Manager, Financial Integrity, WBG), Emile van der Does de Willebois (Lead Financial Sector Specialist and StAR Coordinator/WBG) and Roberto Senderowitsch (Practice Manager, Governance Global Practice, WBG).

We would like to thank Tammar Berger (Consultant, WBG), Dmytro Chaplynskyi (Consultant, StAR) and Molly Jeannette Silver (Consultant, StAR) for their review and feedback on the content of the study at different stages of the drafting.

About the Authors

Dmytro Kotlyar is a consultant with the World Bank/Stolen Asset Recovery Initiative (StAR) since 2015. He focuses on asset declarations, conflict of interest, beneficial ownership, criminalization of corruption, e-governance and other related issues. He has more than 11 years of experience working on anticorruption and rule of law issues. He helped design and implement the electronic asset disclosure system in Ukraine and has advised other governments on anticorruption reforms. Dmytro has also worked as a consultant on anticorruption and good governance issues for other organizations and technical assistance projects, including OECD, Council of Europe, UNDP, EU, USAID. Working for the OECD Anticorruption Network for Eastern Europe and Central Asia, Dmytro led peer reviews of several countries in the region. Before that he worked as a Deputy Minister of Justice and in the civil society sector of Ukraine. He holds a BA and MA in Law from the National University of Kyiv Mohyla Academy in Ukraine.

Laura Pop is a Senior Financial Sector Specialist with the World Bank Financial Market Integrity/Stolen Asset Recovery Initiative (StAR) team. Since joining the World Bank in 2009, she has advised countries on multiple areas of financial disclosure (enhancing the legal framework, using electronic tools, increasing the effectiveness of verification, operationalizing the concept of beneficial ownership in declarations, inter-agency cooperation) to more than 20 countries across all regions. She co-authored the StAR publication “Getting the Full Picture on Public Officials: A How to Guide for Effective Financial Disclosure” and the World Bank publication “Using Asset Disclosure for Identifying Politically Exposed Persons.” She also advises and works on asset recovery and anti-money laundering programs at StAR and the World Bank. She holds a BA from Princeton University and an MA from Harvard University.

E-filing Asset Declarations

Introduction

The disclosure of assets and interests by public officials is increasingly common globally. According to World Bank research, more than 143 countries have introduced a system of asset and/or interest disclosure for public officials.¹ Asset and interest disclosure systems serve as an important tool to prevent conflicts of interests and illicit enrichment, improve integrity, and promote accountability of public officials.²

While asset declaration systems differ in objectives, scope of information disclosed, and range of filers with an obligation to disclose, many share a recent transition to the electronic filing of declarations.³ The challenges and costs associated with managing a paper-based system combined with the benefits of an electronic system are compelling. The transition to electronic-based filing and data management depends on many variables such as internet access, availability of digital signatures, information technology capacity, and institutional capacity to process electronic filings.

The benefits are numerous: moving to an electronic system allows for coverage of a broader scope of declarants, simplifies the submission process by making the declaration form more user-friendly, reduces the number of mistakes made in the forms, facilitates further analysis and verification of declarations, and improves data management and security. Electronic filing (E-filing) thus helps raise the level of compliance with submission requirements. Electronic systems also open new possibilities for disclosing data to the public and promoting better accountability and transparency.

An increasing number of countries in various regions have digitized their asset disclosure systems, including: Argentina, Bhutan, Chile, Costa Rica, Croatia, Estonia, France (see case-study), Georgia, Indonesia, Republic of Korea, Kyrgyz Republic, Latvia, Lithuania, Mexico, Moldova, Mongolia, Rwanda, Serbia, Slovenia, Uganda, Ukraine (see case-study), and USA (see case-study).

The electronic disclosure systems can vary significantly in functionality, design, level of complexity, or authentication methods. In some systems, declarations are simply collected, with no processes in place for data validation. There is also large variation in how systems authenticate the data. In some cases, digital signatures are used, while in others, authentication relies on a two-step process using cell-phone numbers.

While introducing a fully electronic submission system can raise implementation challenges, the above examples show that countries from all regions and income groups can succeed in making the transition. The challenges that may emerge (additional costs in the short term, the need for awareness raising and training, etc.) are outweighed by the benefits of an electronic system. Even in the short term, the electronic system will save financial and human resources by eliminating the need for secure physical storage space for a growing volume of declarations and allowing the staff of asset declaration agencies to focus on ensuring compliance and providing advice rather than sorting and organizing the paper declarations. E-filing also helps prevent numerous unintentional mistakes caused by human error for which filers may be held responsible.

The objective of this paper is to present an overview of the benefits and challenges associated with transitioning from paper-based to electronic filing. While many of the experiences and practices presented can be relevant to experts from countries across all regions and income levels, the primary audience is policy-makers, asset declaration/anti-corruption experts, and practitioners in middle-income countries, with a focus on countries in Europe and Central Asia. The selection of examples included in this policy paper aims to present experiences from different regions and legal systems: a European Union/OECD member (France), a lower middle-income country (Ukraine), and an

OECD country (United States). This paper provides an overview of the topic and does not aim to discuss all technical issues exhaustively.

The Benefits of Electronic Asset and Interest Disclosure

There are four main reasons for moving to electronic filing:

1. Convenience for declarants;
2. Better data management and improved security;
3. More effective review and enforcement; and
4. Increased transparency and public accountability.

1. Convenience for declarants

E-filing significantly simplifies and streamlines the process of submitting declarations. Declarants do not have to deal with paper forms, which means declarants no longer need to search for the forms online, download them, print or obtain them elsewhere as a hardcopy. In addition, electronic data can be easily corrected and supplemented. An electronic form provides a clean layout that is easy to navigate and use. The electronic form also guides the declarant to enter correct data through various automated processes and thus minimizes errors that would require additional time and resources to correct.

The benefits of an electronic system for the declarant include:

- Declarants can enter data in the electronic form at any convenient time or place (e.g. from home or work); they can **save, update, and delete** drafts before submitting; declarants can log out and log in the system at any time.
- **No paper forms** need to be mailed, filed, or otherwise handed over physically.
- There is the possibility to **pre-populate** the form with the previous data (use previous declaration as a draft of the new one) to avoid the re-entry of the same information each reporting period.
- **Autocomplete fields** can help speed up the process by making suggestions when the declarant starts typing in data.
- The filer can select items from **dropdown lists** instead of typing in information.
- **Hints, examples, and explanations** (definitions) can be embedded in the form and made easily accessible.

- There is the possibility to **add notes** to explain situations not fully covered by the form (i.e. when the pre-determined fields in the form do not allow filers to adequately provide information about an asset or interest).
- After submitting all data, the declarant can see **an overview of all sections** of the declaration form and return to the form and edit certain sections if needed.
- Filers can **download and print electronic documents** submitted in the system.
- Declarants can submit additional information (e.g. explanations) or documents to the agency in charge of verification of declarations.
- The form may also have **built-in tutorials** and other explanatory and training materials that inform and educate filers about the process and guide them through each step.

2. Better data management and increased security

Managing paper-based asset disclosure systems can be very resource and time intensive. Declarations need to be physically collected from across the country, organized by institution/region, kept in a secure facility designed to prevent theft or tampering as well as any damage caused by the elements (ie moisture, heat, etc.) In some countries the paper forms are scanned for verification purposes and to make the content publicly available.

As noted in the Stolen Asset Recovery Initiative publication “Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure,”⁴ when the number of filers is high, scanning can be very expensive and resource intensive. Also, scanned forms limit the capacity to perform data analysis and the usability of the data when they become public. Both when declarations are scanned and when the data is manually transferred from paper declarations into an electronic database, storage remains a significant challenge. Often data scanning is outsourced to external contractors, which is not only expensive but also exposes the system to security risks.

Electronic systems allow uploading and saving data in a **central data storage system** to prevent loss of data. Data can and should be stored in a format that facilitates further analysis and any other processing needed. The process of transitioning to an electronic system also allows for greater consistency and uniform application through new standardized forms and data requirements.

Electronic systems ensure **higher quality of data**. Features such as built-in validations to prevent logical and arithmetic mistakes by declarants minimize data entry errors and simplify the future analysis of declarations. Drop-down menus and autocomplete function also facilitate higher data quality. In some systems, the validation of data entry can be carried out in real time by comparing data with external registries (e.g. real estate, vehicles, taxes) that are integrated with the asset declaration system.

An online form can be easily adjusted to accommodate changes in the law/bylaws or to improve user experience and interface based on the filers' feedback and other input. The electronic system, therefore, provides a more **flexible asset declaration form**.

Digital tools can guarantee **data integrity** and prevent the altering or compromising of data. The system should be able to prove with certainty the integrity of data, e.g. by signing the electronic document with the digital signature of the declarant and counter-signing it with the digital signature ("stamp") of the collecting agency.

Electronic systems can help better **secure** information from unauthorized disclosure or loss. Data security should be built into the system's architecture as a crucial element to guarantee protection, sustainability, and usability of data. Electronic systems also make it easier to implement necessary procedures to ensure protection of personal data within the declarations, so that information is processed lawfully and in compliance with other personal data protection principles and rights of the declarants. This can be achieved by tracking all processing operations with data in the system and keeping detailed logs; such logs can be regularly audited to prevent abuse and unauthorized access.

Electronic submission systems also increase the capacity of the asset declaration agencies to monitor and report data on the disclosure system at the aggregate level as well as at a sectoral or institutional level.

3. More effective review and enforcement

Electronic systems offer a range of benefits to anticorruption and other enforcing agencies. When agency staff work with more accurate and complete data, the time needed to review declarations decreases. Electronic forms standardize entry fields, which minimizes the required typing of information by declarants. This means that the reviewing agency will have to spend much less time on verifying incomplete and unintended errors, allowing staff to focus on allegations of intentional misrepresentation.

Other benefits for relevant agencies:

- Officers of the reviewing agency can easily and quickly **find and retrieve electronic forms**
- An electronic system of submission facilitates the creation of a **register of filers**, which can be used to ensure compliance with the obligation to disclose.
- An electronic system allows **comparing a declaration with the one previously filed** and focusing only on recent changes.
- Officers of the reviewing agency can use the electronic system to **search, filter, and sort declarations** and the data therein to select declarations that need further review or verification, etc.
- The reviewing agency can **send questions** to the declarant through the electronic system and receive authenticated (through digital signatures) replies, which may then be used in legal proceedings. Declarants may also submit explanations and requested documents electronically during the analysis and verification procedure. Such communication will be securely stored in the system alongside the asset declaration and can later be used in legal proceedings if needed.
- Electronic systems can be used to send mass or individual **alerts and warnings** to the declarants to inform them about upcoming or missed deadlines.
- The electronic system can also be set up to automatically **check the timely filing** of declarations by declarants who have already registered in the system and alert the enforcing agency about declarants who fail to submit their declaration; the system will automatically apply time stamps to the documents filed.
- An electronic system may also provide the structure for **case management** serving as an environment in which the authorized personnel of the reviewing agency can access declarations, conduct their verification, attach documents received or produced during such verification, and track the entire process of analysis and verification until closure of the legal proceeding.

4. Increased transparency and public accountability

Electronic systems open new possibilities for **public transparency and accountability** by allowing civil society organizations, the media, and other members of the public to scrutinize the information submitted by

declarants. Online publication of submitted data does not require any burdensome processing and can provide open access of the public to data in the declarations.

Some of the information disclosed by filers cannot be made public due to personal data protections where the right to privacy and personal security outweighs the public interest in the disclosure. Electronic systems make it easy to manage **different access regimes**, for example, by allowing full access to data in the declarations to authorized personnel of the enforcing agencies and limited access to the general public by aggregating or redacting certain data (e.g. ID numbers, dates of birth, full address of properties).

An electronic system of asset and interest disclosure enables data collection and processing in a **machine-readable format**. It makes it possible to publish declarations in open data formats and reuse data. Machine-readable data can be used to better view the information from asset and interest declarations, provide better search and analysis capabilities, and allow for integration with other data sources.⁵

Challenges to Introducing Electronic Filing Systems

In order to take full advantage of the benefits offered by the electronic disclosure systems, it is important to anticipate and address challenges that may emerge during the design and implementation of the new system. Such challenges can include:

- The **legal framework** might need amendments to allow for electronic submission.
- The **institution in charge** of developing and launching the new system may not have sufficient human resources and/or expertise to develop and maintain the system or the capacity to process inquiries from the declarants. This also includes the need for resources to host and administer the system and ensure its security and stability. It may be possible to outsource some of these services until in-house capacity is developed.
- The development and launch of the new system require **careful planning** and may need a phased approach to ensure attainable deliverables and realistic schedule of implementation. Successful transitions to electronic filing use lessons learned from launching other e-governance services, involve multiple stakeholders, and must budget for ample preparation and testing time.⁶
- Using **joint teams** of IT, asset declaration, and public sector reform experts to design the architecture of the e-filing system can be key to successful implementation.
- Planning and designing the electronic system should be based on a **cost-benefit analysis**. It should start with identifying the ultimate objective of the new system – is it preventing and detecting conflict of interest, unexplained wealth variations, or both? The functionalities of the e-filing system might be slightly different based on the objective. As to the transition to an electronic system, the impetus may be an urgent need to address challenges related to the paper-based system that affect the collecting agency and the declarants. Other times, it may be a desire for general improvement of the system to facilitate the submission process and provide for a larger number of declarants. In some countries, the main driver of the transition could be the need to introduce an effective procedure for asset declarations verification and increasing compliance.
- As with all new systems requiring investment in hardware and IT services, the development, launch, and maintenance of the electronic disclosure system will require **funding**. Resources need to be allocated not only for the development of the software for submission of the declarations, but also for data storage, the training of filers, or providing call center support services especially when the system is first launched.
- The **number of declarants** captured by the electronic system and intensity of declarants' work sessions in the system may be underestimated during the planning stage; the new system should, therefore, be designed in a way that can scale well and adjust to accommodate a much larger number of electronic documents and sessions than originally needed at inception.
- The system should address the issue of **data integrity** and provide safeguards for data authenticity that will withstand legal challenges.
- **Registration and authentication** in the electronic system should be carefully designed with the possibility of using alternative methods in the early stages of operation (e.g. bankID, mobileID, national digital IDs). This is especially important if the country does not already have a functioning

system of digital identification and authorization (e.g. a developed infrastructure of digital trust services). There should also be a legal basis that allows using certain methods of authentication, e.g. e-signatures.

- Even when the law and infrastructure of digital trust services are in place, it is necessary to decide who issues and pays for e-signatures to the filers (e.g. only government service providers or commercial entities too).
- **Awareness raising and training** are important to raise the level of compliance, ensure trust in the new system, and facilitate a smooth operation. Such awareness raising and training should cover declarants, anticorruption officers or other focal points of the public institutions, and the general public.
- Regulations should clearly stipulate the rules for the **duration of storing electronic data** entered in the system and its publication. More specifically, it

should be clear how long each declaration will be stored in the system and how long it will be publicly available, what happens with the declarations of candidates for public offices who are not ultimately recruited (if such candidates are supposed to file a declaration when applying), what happens with data of deceased declarants, etc.

- If the system is not designed based on the **open data by default** principle, it may be difficult and more resource intensive to introduce open data standards at later stages. It is easier to capture and process data from the beginning in the form that will allow data publication and reuse in a machine-readable format in the future.
- Considerations of **personal data protection** should be taken into account from the start of the electronic system development and its implementation to avoid legal challenges of violations of the filers' rights.

Endnotes

1. Rossi, Ivana M., Laura Pop, and Tammar Berger. 2017. "Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure." Stolen Asset Recovery (StAR) Series. Washington, DC: World Bank. doi:10.1596/978-1-4648-0953-8.
2. StAR (Stolen Asset Recovery Initiative). 2012. "Public Office, Private Interests: Accountability through Income and Asset Disclosure." Washington, DC: World Bank. doi: 10.1596/978-0-8213-9452-6.
3. "Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure." StAR, 2017, cited above.
4. *Idem*, pages 61-62.
5. See also Western Balkan Recommendation on Disclosure of Finances and Interests by Public Officials: "H.1 As monitoring by the public at large is one of the most effective tools, income and asset declarations should be available online. Ideally, declarations submitted online are published in real time. A useful public database of declarations requires in particular electronic and free access, and data in searchable, machine-readable format."
6. Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure, StAR, 2017, cited above, page 65.

Country Examples

1. France

The current asset and interest disclosure system in France is regulated by the 2013 law on Transparency in Public Life,¹ which is administered by the High Authority for Transparency in Public Life.

The initial scope of the October 2013 Law covered approximately 10,000 public officials. It incrementally expanded to reach about 15,800 public officials as of January 1, 2018. These public officials must submit to the High Authority, within two months of taking office or beginning of their mandate, two declarations: a declaration of assets and a declaration of interests. Public officials must also submit an end-of-term declaration of assets no later than two months after termination of their functions or before the end of term for elected officials.² In between, they must update their declaration of assets in case of substantive change (inheritance, acquisition of a property, etc.). If there is no substantial change in assets, the filers do not need to file a new declaration. In case of a substantial modification of the public official's interests (new activities, change in the spouse or partner's professional activity, substantial change in the share portfolios, etc.), the official must update the declaration of interests.

In 2014, all declarations were received in paper format only. Starting in March 2015, declarations submitted to the High Authority could either be sent by registered letter with a confirmation receipt or submitted in person at the High Authority, which issued a receipt confirming the submission or through the online service ADEL. Since October 2016, all declarations are filed online. Filers may contact a dedicated hotline (by phone or email) if they have questions, and guidelines are provided online for each step of the process. Beyond the declarations, the High Authority recommends online submission of all documents accompanying the declaration (e.g. blind trust, official notice of appointment etc.).

A considerable number of declarations were received

in 2014: nearly 18 000 declarations, which is far more than what the former Commission for financial transparency of political life (the High Authority's predecessor) had ever received during its existence. In 2017 10,622 declarations were received, mainly declarations of interest and activities (4097), declarations of assets (4327), and end-of-mandate or end-of-mandate declarations of assets (2198).

Beyond the 15800 high-ranking officials whose declaration obligations are managed by the High Authority, there are other categories of officials who have to file, but whose declarations are managed under other institutional arrangements. For instance, there is a system of interest disclosure for the members of the judiciary carrying adjudicative functions, which is internal to the judiciary.

Registration: In order to register in the electronic filing system, filers need to use a mobile phone number and a valid email address. Registration is validated through text message. Text message validation is also used when a new declaration is filed or when public officials try to access their confidential personal information. The official can also choose to register using an official email address (gouv.fr, assemblee-nationale.fr or senat.fr).

When the account is first created, after the validation through text message or email, the official needs to provide a personal identification document (ID or passport) through the electronic application. The document is verified by the High Authority upon receipt through the filing system.

Security: The web-based application ADEL complies with the French government's "Référentiel Général de Sécurité (The General Security Standard) in terms of data security. The technical security solution that was designed for the ADEL system is based on an asymmetric encryption. For a given declaration, there is one data

encryption key on the High Authority's servers and one data encryption key on the declarant's side.

Submission system functionalities: Filers can access previous declarations if they were filed electronically. This allows them to update information disclosed in the past.

Filers are also able to send attachments and any additional information and documents that may be needed to clarify a situation or a valuation that appears in the declaration. Public officials receive guidance while filing the declarations to ensure that they include relevant information in each field and to standardize the information collected.

The electronic filing system also provides access to authorized staff of the High Authority to the declarations that are initiated and/or are partly drafted, but not submitted by public officials. This can be helpful for declarants who, for technical reasons, may no longer be able to access a declaration that they had started to fill in.

Public access: One of the main objectives of the October 2013 Law was to foster transparency in public life through the publication of declarations online. Initially, declarations received by the High Authority were in a paper format, which required the Authority to scan and anonymize the data before publication on the High Authority website. The transition to electronic filing made it possible to make the content of declarations publicly available in an open data format (xml) starting in 2017. The list of published statements is available on the High Authority website <https://www.hatvp.fr/consulter-les-declarations/>, but also on the platform data.gouv.fr. All declarations are published under open license.

Under the **October 2013 Law on transparency in public life**, the content of the declarations of assets and declarations of interests of the Government and Parliament members should be made public within three months after the Authority receives the tax administration's conclusions on the respective declarations. The published declarations remain online until the end of the official's mandate or the termination of their functions. When the declaration is filed after termination of

the mandate or functions, its content remains accessible for six months after that date. The declarations of interests of French members of the European Parliament, mayors of large cities, and regional heads are also available online.

Checking compliance with disclosure obligations: In 2016, the High Authority designed and implemented a software solution for the management of declarations submitted online (Ulysse). It allows for simplified and stronger verification of the declarations. By automating several tasks, it simplifies the control of compliance with the disclosure obligations. For example, this module allows for the calculation of the submission deadlines for different public officials given their nomination and start of the term in office as well as indicates missed deadlines. Ulysse is hosted on the servers of the High Authority and is accessible only to staff of the High Authority that are involved in the verification of assets and interests, with different levels of access corresponding to their scope of tasks.


The High Authority also developed a media monitoring software (ARTEMIS) to collect information available in open sources on the assets and interests of public officials falling under the High Authority's jurisdiction. The objective is to facilitate the High Authority's access to any public information that may be useful to ensure that the submitted declarations are complete and accurate. ARTEMIS has been designed in relation to Ulysse, the declaration management tool. It scans open sources daily based on the list of declarants and the criteria defined by the system administrator. The objective is to collect new publicly available information on the declarants regularly without having to check all news media and open sources manually.

According to the High Authority, the transition to the electronic filing system allowed to collect standardized data from the declarants, which enhanced the quality of data declared and also made it easier for filers to comply with their obligations. The new electronic systems made it possible to automate certain control functions linked to the input of the content of declarations and submission requirements. In addition, the electronic systems offered new opportunities for the automation of internal consistency control and change of wealth calculation.

Endnotes

Source: web-site of the High Authority for Transparency in Public Life (www.hatvp.fr/en). The case study also includes materials and feedback kindly provided by the High Authority to the authors of the paper.

1. Official Journal of the French Republic (JORF) no. 0238 of 12 October 2013, page 16829, available at https://www.legifrance.gouv.fr/content/.../8845/.../l_2013_907_en_2013_10_13.pdf.
2. Members of Parliament must submit their end of term declaration of assets between 7 and 6 months prior to the end of the time in office. Local officials must submit their end of term declaration between 2 and 1 month prior to leaving office.

ADEL  Guide du déclarant Mon compte Déconnexion

[← RETOUR AU TABLEAU DE BORD](#)

DÉCLARER

01. NATURE DE LA DÉCLARATION


En tant que


je souhaite effectuer une

02. INFORMATIONS GÉNÉRALES

Choisir

- Membre du Gouvernement
- Député ou sénateur
- Député européen
- Elu local ou membre d'un établissement public de coopération intercommunale
- Collaborateur de cabinet
- Membre ou dirigeant d'une autorité administrative indépendante
- Titulaire d'une fonction à la décision du Gouvernement
- Dirigeant du secteur public (sociétés publiques, offices publics de l'habitat, EPIC de l'Etat...)
- Fonctionnaire ou agent contractuel de la fonction publique
- Membres du Conseil supérieur de la magistrature
- Membre d'un organe chargé de la déontologie parlementaire
- Président d'une instance sportive
- Dirigeant de compétition sportive internationale
- Fonctionnaires non soumis à l'obligation de déclaration de situation patrimoniale

 Haute Autorité pour la transparence de la vie publique Suivre la Haute Autorité in tw

ADEL  Guide du déclarant Mon compte Déconnexion

[← RETOUR AU TABLEAU DE BORD](#)

DÉCLARER

01. NATURE DE LA DÉCLARATION

En tant que

je souhaite effectuer une


02. INFORMATIONS GÉNÉRALES

Membre du Gouvernement

RECOMMANDER ✕

Choisir

- à la prise ou au cours des fonctions ?
 - Déclaration d'intérêts
 - Déclaration initiale de situation patrimoniale
 - Questionnaire pour la gestion des instruments financiers
- à la fin des fonctions
 - Déclaration de situation patrimoniale de fin de mandat

 Haute Autorité pour la transparence de la vie publique Suivre la Haute Autorité in tw

Sections of the asset declaration form, including drop down menus

DÉCLARER

Déclaration initiale de situation patrimoniale de votre mandat de **Membre du Gouvernement**

modifier



1 IMMEUBLES BÂTIS ET NON BÂTIS



2 PARTS DE SOCIÉTÉS CIVILES
IMMOBILIÈRES



3 VALEURS NON COTÉES



4 INSTRUMENTS FINANCIERS

5 ASSURANCES-VIE

6 COMPTES BANCAIRES ET
PRODUITS D'ÉPARGNE

7 BIENS MOBILIERS

8 VÉHICULES

9 FONDS DE COMMERCE,
CLIENTÈLES, CHARGES, OFFICES

10 AUTRES BIENS ET ESPÈCES

11 BIENS ET COMPTES À
L'ÉTRANGER

12 PASSIF

OBSERVATIONS

AJOUTER DES PIÈCES JOINTES

DÉPOSER

4° Les instruments financiers

ANNULER ✕

Nom et prénom du
titulaire

Établissement

Nature du placement

Choisir ▼

Numéro de compte

Solde ou valeur à la
date de la déclaration

€

Commentaire

ENREGISTRER +

VIDER LE FORMULAIRE ✕

Section of the asset declaration form on declaring financial investments

2. Ukraine

In 2015, Ukraine enacted the new Law on Corruption Prevention introducing a new system of interest and asset declarations for public officials to replace the paper-based system that was in place since 2011 with a fully electronic and web-based system for submission and publication of declarations. The new system aimed to prevent conflict of interests of public officials, monitor variations of wealth and detect illicit enrichment, as well as increase transparency and accountability of public officials. The electronic system is run by the National Agency for Corruption Prevention (NACP). The new law also extended the scope of information about assets, income, expenditures, liabilities and interests of declarants covered by the declaration form making it one of the most comprehensive forms among countries with asset disclosure systems.

The new e-declarations system covers about 1 million public sector employees in Ukraine. This includes all civil servants, political officials, officials of law enforcement agencies, judges, prosecutors, military service personnel in administrative positions, members of local councils at all levels, other local self-government officials and officials of public companies. A single centralized system covers all branches of power and all public authorities and entities. Declarants submit four types of declarations: prior to entering office (submitted by candidates for public office), annual while in

office, prior to termination of office and one year after the termination of office and additional notifications of significant changes in assets.

As of March 2019, the system included more than 3,700,000 electronic documents (all publicly available at <https://public.nazk.gov.ua>), including about 2,250,000 original declarations and about 390,000 corrected versions of the declarations.

Registration: Declarants self-register in the on-line system by accessing the NACP's web-site using their personal digital signature and providing their contacts details (e-mail, mobile phone number). A personal digital signature is required for each login in the system and submission of any document in the system. Digital signatures are issued both by public entities (at no cost to filers) and commercial entities (for a fee). Obtaining the digital signature is the responsibility of the declarant.

There is no central register of declarants. Despite the fact that no external confirmation/verification of the registration is required, only a very small number of cases of registration in the system of persons who were not declarants were reported. Upon completing the online registration, the declarant has a personal account in the system.

Submission: After registering in the system, the declarant can create drafts of the declaration and fill in data when

Log-in page of the e-declarations system

ЄДИНИЙ ДЕРЖАВНИЙ РЕЄСТР ДЕКЛАРАЦІЙ

осіб, уповноважених на виконання функцій держави або місцевого самоврядування

МОЇ ДОКУМЕНТИ

МОЇ ПОВІДОМЛЕННЯ

МІЙ ПРОФІЛЬ

Вийти

ДЕКЛАРАЦІЯ

особи, уповноваженої на виконання функцій держави або місцевого самоврядування

Зберегти чернетку

Подати документ

1

Тип декларації та звітний період

2.1

Інформація про суб'єкта декларування

2.2

Інформація про членів сім'ї суб'єкта декларування

3

Об'єкти нерухомості

4

Об'єкти незавершеного будівництва

5

Цінне рухоме майно (крім транспортних засобів)

6

Цінне рухоме майно - транспортні засоби

1. ТИП ДЕКЛАРАЦІЇ ТА ЗВІТНИЙ ПЕРІОД

Щорічна (охоплює попередній рік)

Перед звільненням (охоплює період, який не був охоплений раніше поданими деклараціями)

Після звільнення (охоплює попередній рік)

Кандидата на посаду особи, уповноваженої на виконання функцій держави або місцевого самоврядування (охоплює попередній рік)

Наступний розділ

Declaration form

convenient. The system also auto-saves data after a certain period of time. After filling in all sections of the declaration, the declarant can review the completed version and is warned about liability for false statements. After confirming that the data is accurate, the declarant has to use their personal digital signature again to sign and submit the declaration. Once submitted, the declarant is notified by e-mail with the submitted declaration attached.

Corrections: The declarant may file a corrected version within seven calendar days after submission of the declaration. After that, the declarant may submit a corrected declaration only with NACP's permission. Corrected versions are submitted and stored in the system as separate electronic documents, without replacement or editing of the original versions. This ensures that there is no tampering with data after its submission in the system. Original and corrected declarations are published on-line and have a time stamp that is visible to the public.

Storage of declarations: Information submitted by declarants is added in the system during the time the

filer performs his public functions and is stored for five years afterwards. The final submitted declaration, however, is stored indefinitely. There is a gap in regulating the storage of declarations filed by candidates for all positions covered by the asset disclosure requirements who were ultimately not recruited.

Public access: All declarations are automatically disclosed on the public web-site of the NACP immediately after submission of the document in the system.

Access to information on the public web-site of declarations is open and free, the identification of users or pre-registration is not required. The public web-site provides filters and basic search functions to browse the data. Public access is provided in html and pdf formats, as well as in machine-readable format (JSON) through a public API.

Open data access to e-declarations has encouraged civil society to develop analytical and watchdog tools to track disclosures, provide extended search and filtering of data, and connect data to other registers and data sources, e.g. company register and public procurement database.¹

Electronic verification: One of the features of the Ukrainian e-declarations system is the possibility to conduct automatic verification of the submitted electronic data.

The system automatically detects whether complete and valid data was entered in the form in accordance with the detailed validation rules approved for each field; the system would not allow submission of the form if some mandatory fields were empty or filled in with data in an incorrect format.

A separate module for the automated verification of data in the submitted declarations includes:

1. checking data for inconsistencies within one declaration;
2. comparing a declaration with the previous declarations from the same declarant to look for deviations or other “red flags”;
3. comparing data from the declaration with external data sources, such as public databases (registers of properties, companies, etc.).

This module was launched in January 2019.

The benefits of the new disclosure system:

- All declarations filed through the website of the NACP using one standard electronic form.
- Simplified data entry by the declarant, user-friendly interface (hints, built-in guidelines).
- Secure authentication protocol.
- Real time error prevention.
- Secure data storage (public-access web-site separated from the main database).
- Submitted documents cannot be withdrawn or changed in the system.
- Each document displays the date and time of its submission.
- Built-in verification of data consistency.
- Use of dropdown lists, avoiding error-prone “open fields”.
- E-mail notifications about registration in the system, deadlines, successful submission of the declaration, etc.
- Free read-only access to the public without prior identification/authorization.
- Public API for open data access to declarations on the public website.

Endnotes

Source: NACP web-site (<https://nazk.gov.ua/>); research by the authors.

1. See, for instance, <https://declarations.com.ua>, <https://pep.org.ua/en>, <https://interes.shtab.net>, <https://ring.org.ua>.

3. United States

Most Federal Government officials in the United States that have an obligation to file public financial disclosures do so through an electronic system. There is no centralized submission system and each branch of the government uses its own. A significant number of Executive branch employees use a system called *Integrity*. In the legislative branch, the US Senate uses the “eFD” (Electronic Financial Disclosures) system (<https://efd.senate.gov>), while the US House uses - “Financial Disclosure: Online Reporting” (<https://fd.house.gov>). The Judicial Conference of the US Committee on Financial Disclosure operates “Financial Disclosure Online” (<https://fd.uscourts.gov>). Below is an overview of the *Integrity* system for the executive branch employees.

Under the Ethics in Government Act (EIGA), as amended, the U.S. Office of Government Ethics (OGE) is responsible for establishing and supervising a public financial disclosure program for the executive branch. This public financial disclosure system has existed since 1978. In 2012, the Stop Trading on Congressional Knowledge Act, as amended, directed the President, acting through the Director of OGE, to develop an electronic system for filing executive branch public financial disclosure reports. As a result, OGE developed a system named *Integrity* to collect, manage, process, and store financial disclosures.

Integrity is a secure, web-based system through which individuals may file executive branch public disclosure reports, including new entrant, annual, periodic transaction, and termination reports. *Integrity* was designed to help produce quality reports, enhance oversight, and promote transparency. In this regard, *Integrity* significantly enhances the filing, review, and program management aspects of the executive branch public financial disclosure program in a number of ways. For example, *Integrity* incorporates a combination of data-entry tables and context dependent questions that help filers to identify all of their reportable financial interests and to disclose those interests correctly. As a result, *Integrity* produces quality reports by helping filers more quickly, easily, and completely report required information.

Integrity also enhances oversight of the executive branch ethics program by allowing OGE to monitor agencies’ progress in administering their individual financial disclosure programs. Further, *Integrity* enables agency ethics officials to assign, review, track, and manage reports electronically. Certified reports are maintained in *Integrity* for the statutorily required time-period, at which time they are deleted in accordance with the Ethics in Government Act.

OGE’s two primary objectives for *Integrity* have been to increase the accuracy of public financial disclosure and to reduce the burden on filers. Toward these ends, a cross-divisional team of OGE analysts

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

INTEGRITY.gov
Play your part.

HOME LEARN MORE

Status: **Normal.**

NOTE: The site may load faster if you clear your Internet browser cache. Read how here. Integrity restarts weekly on Mondays from 3 to 3:15 am ET. Please log off and save your work before this time. In addition, users may experience intermittent login issues Sundays from 2 to 8 am ET during the Integrity authentication provider's weekly maintenance window, and Sunday evenings from 5 pm to 3 am ET Monday mornings, during the Integrity hosting provider's weekly maintenance.

Please report any issues to integrity@oge.gov.

Click on the Help link at the bottom of the screen for login assistance information.

INTEGRITY.gov
Play your part.

Login to Integrity (using MAX.gov)
What is MAX.gov?

Integrity is the U.S. Office of Government Ethics system for electronically filing and reviewing Public Financial Disclosures (OGE Forms 278 and 278-T).

OGE's online [Public Financial Disclosure Guide](#) is an interactive tool to assist individuals who file or review public financial disclosure reports (OGE Form 278e or OGE Form 278-T).

☰

Filer1, Sample M

MY FILINGS

Getting Started

Federal Positions

Positions

Position-Related Interests

Printable View

HELP

CLOSE WINDOW

Corporate Position

QUESTIONS RELATED TO OFFICERS, DIRECTORS, AND EMPLOYEES OF CORPORATIONS

CORPORATE POSITION

Questions Related to Officers, Directors, and Employees of Corporations

ORGANIZATION:

Allied Business Computing

POSITION:

Chief Financial Officer

INCOME

In connection with this position, did you earn any income in excess of \$200 during the reporting period?

Select all of the following forms of income in excess of \$200 that you received from this position during the reporting period (include earned income owed to you following your separation from the company).

☒ salary and/or bonus

☐ director fees - paid in cash or deferred

☐ severance payment

☐ other (excluding income from assets)

ASSETS

Select all of the following assets that you held with the organization above at any time during the reporting period.

☒ stock

☐ employee stock ownership plan (ESOP)

☐ employee stock purchase plan (ESPP)

Example of context-dependent questions

Filer1, Sample M

MY FILINGS

Getting StartedFederal PositionsPositionsPosition-Related InterestsRetirement PlansPrintable View

HELP

CLOSE WINDOW

Retirement Plans/Accounts

DEFINED BENEFIT PLAN

NAME OF SPONSOR
Provide the name of the employer that sponsors this defined benefit plan.

Allied Business Computing

CITY
Provide the city in which the sponsor is located.

Cedar Rapids

STATE
Provide the state in which the sponsor is located.

Iowa

CONTINUED PARTICIPATION?
Will you continue to participate in the plan during government service?

☒ Yes☐ No

ARRANGEMENT START DATE
Provide the month and year when you began participating in the defined benefit plan. This often is the date you became an employee of the organization.

March

2006

Example of asset specific questions

Example of Pre-population Tool

and attorneys with expertise in financial disclosure developed the content for *Integrity*, and OGE worked closely with a team of user-experience professionals to make the system user friendly. Throughout *Integrity*'s development, OGE has collaborated with agency ethics officials, who provided input and tested the system extensively.

OGE also solicits continuous feedback on the operations of *Integrity* and regularly considers suggestions for improvements to the system. OGE has established the Integrity Advisory Council, which is comprised of seasoned ethics officials, to ensure development decisions are responsive to user needs. The Integrity Advisory Council provides the Office of Government Ethics with recommendations for priorities for future improvements and developments.

The system has been widely adopted throughout the executive branch, with over 100 agencies and more than 10,000 filers registered during the first year. At the beginning of January 2019, 139 agencies were processing financial disclosure reports in *Integrity*, with a total of 17,622 individual filers registered in the system. Between January 1 and December 31, 2018, filers submitted more than 23,700 public financial disclosure reports. Currently *Integrity* is available for use by executive-branch agencies without charge.

Security is a key feature of *Integrity*. The system is housed in a secure government cloud and since its inception has successfully undergone a full, independent security assessment annually (the latest one in 2018). *Integrity*'s security features include: 256-bit encryption, limited system access, role-based permissions, independent validation of security controls, and continuous security monitoring. *Integrity* authenticates users by leveraging the auto-authentication services of MAX.gov, an existing federal platform with over 300,000 users. *Integrity* is a web-based application housed at the U.S. Department of Agriculture's National Information Technology Center.

Key features for filers include:

Pre-Population Tool: *Integrity* allows a filer to “pre-populate” a financial disclosure report with data from a prior new entrant or annual report. *Integrity* can also import data from any number of previously filed periodic transaction reports (OGE Form 278-T), and the system specifically allows the filer to choose which periodic transaction reports to include or exclude.

Filer Wizards: *Integrity* improves accuracy by using wizards to prompt filers to provide information they might otherwise forget to report in an initial submission. Aiming to reduce the burden on the filer, however, OGE limited this targeted assistance to areas where filers make the most mistakes. In OGE's experience, these areas involve financial interests related to the outside employment and retirement plans of the filer and the filer's spouse. *Integrity*'s wizards pose only those questions that are relevant to an individual filer. For example, if the filer lists a position outside the government, *Integrity* will walk the filer through the wizard with questions focused on the types of income and assets associated with that position; if a filer has no outside positions, the system will skip the wizard. Example: filer selects “university/college”, position – “professor or dean”, then the system will choose a specific path through the wizard and ask only the most relevant questions. “Wizard” is a dynamic system that asks questions as needed; eliminates the risk that the filer will forget to supply some information later, as it happened with paper forms.

Auto-Complete: OGE has programmed the names of over 13,000 financial interests into *Integrity* and plans to add additional names in the future. The asset name autocomplete feature suggests possible matches for entries as a filer is typing. Another auto-complete feature will help filers with more complex holdings. For filers with private investment funds that do not qualify as excepted investment funds, *Integrity* allows the filer to report the underlying holdings of the funds and associate them with the “parent” asset. The auto-complete feature will

Compare 2018 Annual Report with 2017 New Entrant Report - Filer1, Sample M

All New, Changed, and Deleted Entries Go

20 records per page Search:

#	CHANGE	DESCRIPTION	PARENT ASSET	EF	VALUE	TYPE	AMOUNT	OWNER
	D	Positron Fund	n/a	Yes	\$100,001 - \$250,000		\$2,501 - \$5,000	
1	C	XYZ Corporation	n/a	N/A	\$1,001 - \$15,000	Not applicable (less than \$201)	None (or less than \$201)	
2	N	Widgets, Inc.	n/a	N/A	\$15,001 - \$50,000	Dividends	\$1,001 - \$2,500	

Showing 1 to 3 of 3 entries Previous 1 Next

Example of Comparison Feature

Notifications

FROM DATE TO DATE Go Reset

10 records per page Search:

NOTIFICATION TYPE	STATUS	DATE
Amend Report	Sent	02/07/2018
New Filing	Sent	02/06/2018

Showing 1 to 2 of 2 entries Previous 1 Next

Example of Notifications Page

suggest a list of possible parent assets by drawing from the names of assets that the filer has already entered.

Comments and Endnotes: Filers may use this feature to submit comments and questions to reviewers or add detailed public endnotes that are incorporated into the financial disclosure report to provide explanatory information about their assets.

Easy Login: To log into *Integrity*, users enter their existing MAX identity and password. At some agencies, filers can simply swipe their “smart” ID cards. Other agencies have entered into federated login arrangements with MAX.gov, which means that filers are automatically logged into *Integrity* by virtue of having logged into their agencies’ networks.

Third-party access: *Integrity* has an option that enables the filer to give someone else (e.g., an accountant, financial planner, or spouse) access to his/her *Integrity* account so that the individual can assist with preparation of the report. Third parties cannot sign the report, which can only be signed by the filer.

Key features for reviewers include:

Comparison of Reports: Normally, a filer will “pre-populate” the report with information from a previous report before adding, deleting, or revising entries. In that case, an agency ethics official assigned to review the report can use *Integrity’s* comparison tool to examine only items that have changed since the previous report. This tool significantly reduces the workload of agency ethics officials and makes their reviews more effective by highlighting items that have not previously been reviewed for conflicts of interest.

Public Annotations: A reviewer may use this feature to add notes on the face of the publicly releasable version of the OGE Form 278e or the OGE Form 278-T. These notes are printed in a “Comments of Reviewing Officials” section at the beginning of the report.

Comments: A reviewer may use this feature to instruct a filer to make corrections or supply additional information. By making a comment in-line, the reviewer can draw the filer’s attention directly to the item that needs correction or additional information.

Documents: A reviewer or filer can upload documents related to the report (e.g., a job description or ethics counseling memo) that will remain associated with the report.

Notices and Reminders: *Integrity* can help ethics officials manage their agency's financial disclosure program by sending a variety of notices and reminders to both filers and reviewers.

Workflows: *Integrity* contains a variety of workflow options in order to tailor the review process to the needs of individual agencies. The workflows govern the processing sequence as a report progresses from initial assignment to final certification.

Management Reports: *Integrity* allows ethics officials and program administrators to run a number of management status reports, including running data sets on the number

of reports that agency has in *Integrity*, the number of reports requiring action, the number of reports due to the agency, as well as other management reports.

Public access. The public access provisions of the Ethics in Government Act of 1978 and the Stop Trading on Congressional Knowledge Act of 2012 permit members of the public to inspect public reports or receive copies of these reports. The information from filed reports is not aggregated into searchable, sortable and downloadable databases. The reports of the President, Vice President and officials occupying levels I and II of the Executive Schedule are posted on-line and can be downloaded from OGE's website, www.oge.gov.¹ Reports of other high-level officials who are appointed by the President with Senate confirmation can be requested through an electronic form located on OGE's website. Other public financial disclosure reports can be requested from the agency where the official files.

Endnotes

Source: OGE, *Integrity* User Guide (Ver. 2, 2018); OGE, Program Advisory, March 2015, available at <https://bit.ly/2vFhkDs>; OGE Annual Performance Report, Fiscal Year 2017, available at <https://bit.ly/2HR3EKq>; CY16 Annual Agency Ethics Program Questionnaire Results, July 2017, available at <https://bit.ly/2HUvHGg>; other materials of OGE web-site www.oge.gov. The case study also includes materials and feedback kindly provided by the OGE to the authors of the paper.

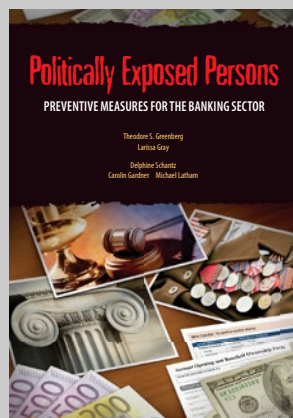
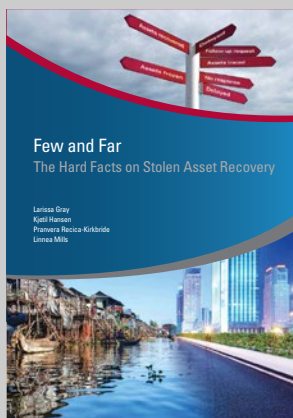
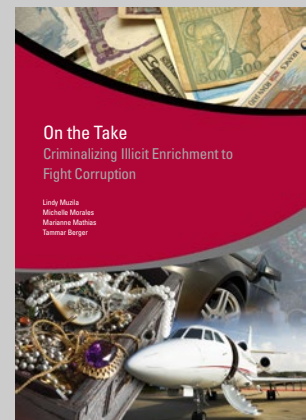
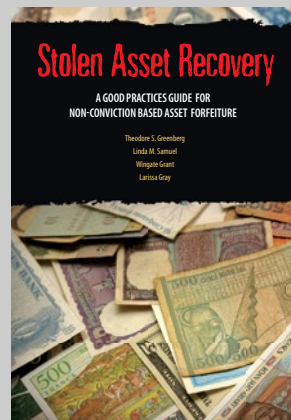
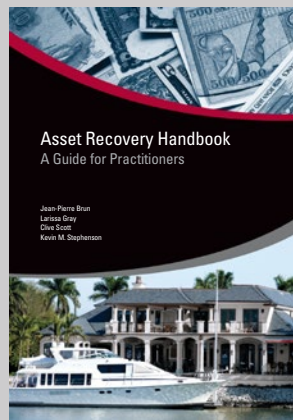
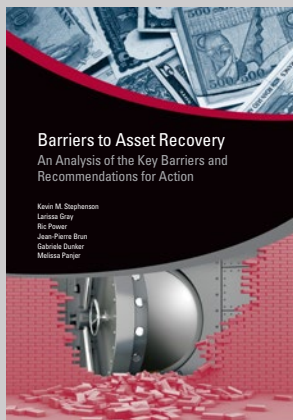
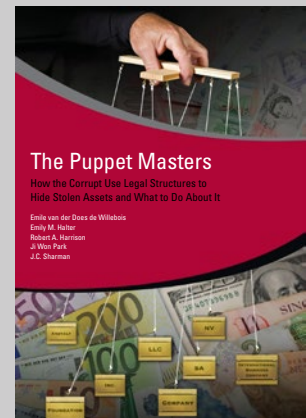
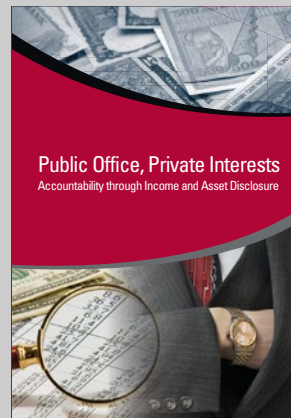
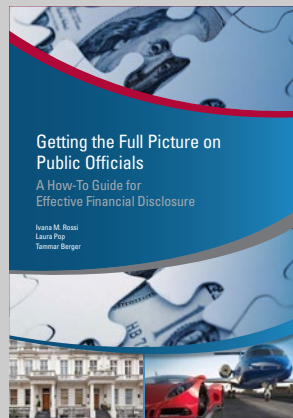
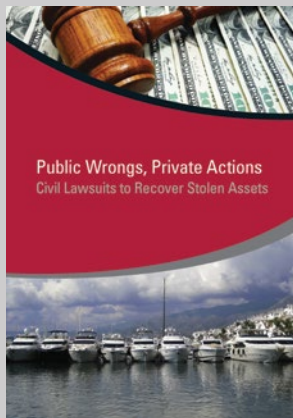
1. At the time of publishing the financial disclosures of the President, Vice President and officials occupying levels I and II of the Executive Schedule can be accessed at: <https://extapps2.oge.gov/201/Presiden.nsf/President%20and%20Vice%20President%20Index>
<https://extapps2.oge.gov/201/Presiden.nsf/PAS%20Index?OpenView>



Stolen Asset Recovery Initiative

The World Bank • UNODC

StAR publications have been the knowledge products geared toward providing tools and good practices to practitioners and are the backbone of country engagement and capacity-building.



All publications are available for free download and in different languages:
star.worldbank.org