

# OIG Office of Inspector General

Federal Labor Relations Authority

## SEMIANNUAL REPORT TO CONGRESS



April 1, 2022 – September 30, 2022

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## Executive Summary

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This Semiannual Report, submitted pursuant to Section 5 of the Inspector General Act of 1978, as amended, summarizes the major activities and accomplishments of the Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) for the period April 1, 2022 to September 30, 2022. The most significant activities of the OIG during the second half of Fiscal Year (FY) 2022 are noted below. Additional details pertaining to each activity can be found in subsequent sections of this report.

### Audits and Reviews Highlights

During this reporting period, the OIG completed five engagements: (1) Follow-up on the 2021 Audit of FLRA's Compliance with the Digital Accountability and Transparency Act (DATA Act) (MAR-22-04); (2) Follow-up Management Advisory Review on FLRA's Appointment of Contracting Officer's Representatives (MAR-22-05); (3) Privacy and Data Protection Policies, Procedures and Practices for 2022 (MAR-22-06); (4) Evaluation of the FLRA's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 (MAR-22-07); and (5) Quality Assurance Review of the FLRA OIG Audit Operations (MAR-22-08).

Under contract with the OIG Dembo Jones, P.C. (Dembo Jones) conducted a Follow-up on the 2021 Audit of FLRA's Compliance with the DATA Act (MAR-22-04). Dembo Jones found the corrective action was successfully implemented and closed the recommendation.

FLRA OIG performed a Follow-up Management Advisory Review on FLRA's Appointment of Contracting Officer's Representatives (MAR-22-05) to determine whether the six agreed upon actions recommended in our "Management Advisory Review on FLRA's Appointment of Contracting Officer's Representatives (MAR-20-07) had been implemented. We found that FLRA implemented five of the six recommendations.

Dembo Jones, on behalf of the OIG conducted a review of FLRA's Privacy and Data Protection Policies, Procedures and Practices for 2022 (MAR-22-06), and to follow-up on the review of the FLRA's Privacy and Data Security Policies, Procedures, and Practices for Fiscal Year 2020 (MAR-20-06). Dembo Jones found the 2020 corrective action had been implemented and that the recommendation could be closed. There were no new findings.

Under contract with the OIG, Dembo Jones conducted an evaluation of the FLRA's compliance with the Federal Information Security Modernization Act of 2014 for FY 2022 (MAR-22-07). Dembo Jones noted that FLRA has taken significant steps to improve the information security program. The auditors also noted FLRA does take information security weaknesses seriously. This year's testing identified no new findings. The auditor's followed up on and closed the prior year open recommendation.

Dembo Jones under contract with the FLRA OIG contracted with Rocha & Company P.C. to conduct a quality assurance review of the OIG audit operations (MAR-22-08). The primary objective of the review was to ensure that the OIG quality control system is suitably designed and consistently complied with and to the extent necessary to reasonably ensure compliance with professional audit standards and policies. The review resulted in a rating of pass.

### Investigations Highlights

During FY 2022, the FLRA OIG received 356 hotline inquiries. Of the 356 hotline inquiries received, 89 percent of the inquiries were resolved by the OIG, 7 percent were referred to other OIG's for disposition, 4 percent were referred to other FLRA offices. The OIG closed two investigations. At the end of this reporting period, there were no investigations open.

### Other Activities Highlights

The FLRA OIG entered into a Memorandum of Understanding (MOU) with the Department of Treasury Special Inspector General for Pandemic Recovery for investigative assistance.

### Ongoing Audits and Reviews

The OIG has four ongoing audits and reviews including the following:

1. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-23-01);
2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2022 (AR-23-01);
3. Management Letter for Fiscal Year 2022 Audit of the Federal Labor Relations Authority's Financial Statements (AR-23-02); and
4. Statement on Auditing Standards AU-C Section 260 Letter (AR-23-03).

### Looking Ahead

The OIG plans to initiate the following audits and reviews during the first half of FY 2023:

1. Federal Labor Relations Authority's Compliance with the Payment Integrity Information Act of 2019 in the FY 2022 PAR (MAR-23-01);
2. Audit of the Federal Labor Relations Authority's Charge Card Program and Risk Assessment (Report No. AR-23-04); and
3. Follow-up from the FLRA's Appointment of Contracting Officer's Representative (MAR-23-02).



Dana A. Rooney  
Inspector General

## Federal Labor Relations Authority Overview

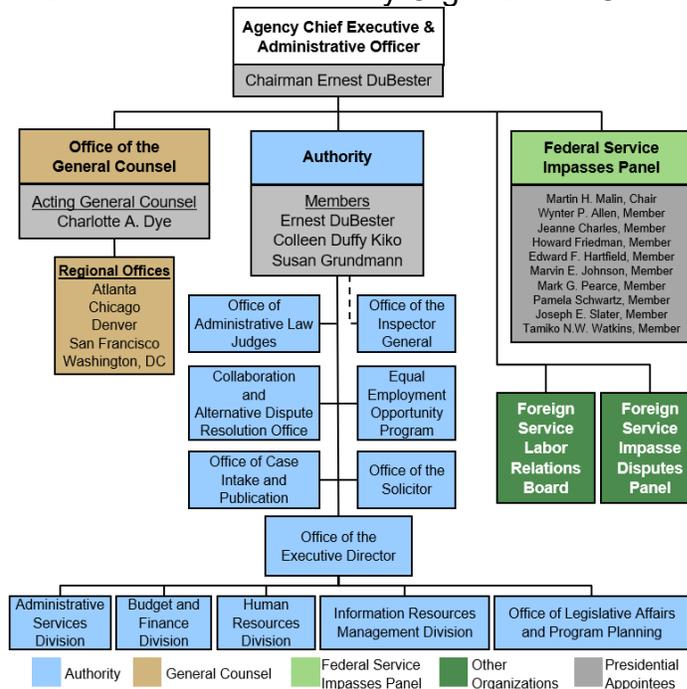
### Mission

“Consistent with its statutory mandate, FLRA’s 2018-2022 mission statement is: Protecting rights and facilitating stable relationships among Federal agencies, labor organizations, and employees while advancing an effective and efficient Government through the administration of the Federal Service Labor-Management Relations Statute.”

### Organization

In order to perform the many and varied functions of administering and enforcing the Statute, the FLRA is organized into three distinct components: the Authority, the Office of the General Counsel (OGC), and the Federal Service Impasses Panel (FSIP). All components support and engage in collaboration and alternative dispute resolution activities as an integral part of their programs. The agency also provides full program and staff support to two other organizations – the Foreign Service Labor Relations Board and the Foreign Service Impasse Disputes Panel.

Figure 1. Federal Labor Relations Authority Organization Chart



## Office of Inspector General

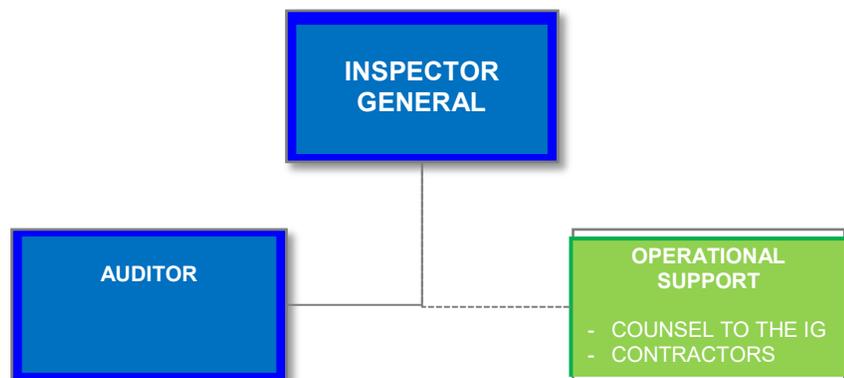
The OIG is an independent office established under the provisions of Inspector General Act of 1978, as amended (hereafter referred to as the IG Act). The FLRA OIG was established on September 25, 1989. Ms. Dana Rooney was named Inspector General in 2010.

The IG Act was amended by the Inspector General Empowerment Act of 2016 provided additional authorities and mandated additional reporting to increase transparency in Government operations.

The IG Act gives the Inspector General the authority and responsibility to:

1. conduct and supervise audits and investigations of the FLRA's programs and operations;
2. provide leadership, coordination, and recommend policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the FLRA's programs and operations; and prevent and detect fraud, waste, and abuse of the FLRA's programs and operations; and
3. keep the Chairman, Authority Members, and Congress fully and currently informed about problems and deficiencies, as well as the necessity for corrective action.

Figure 2. FLRA Office of Inspector General Organization Chart



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## Office of Inspector General Activities

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During this semi-annual period, the OIG completed six engagements including the Statement on Auditing Standards letter.

We **issued 5** reports during this reporting period.

### Completed Audits, Reviews and an Evaluation

1. Follow-up on the 2021 Audit of FLRA's Compliance with the DATA Act (MAR-22-04)

Dembo Jones under contract with the OIG conducted a "Follow-up on the 2021 Audit of FLRA's Compliance with the DATA Act (MAR-22-04)", issued on May 12, 2022. The objective of the follow-up review was to determine if corrective actions were taken by FLRA with regard to the recommendation contained in our October 2021 report<sup>1</sup> and whether or not the recommendation could be closed. Dembo Jones found the recommendation was successfully implemented and closed the finding.

2. Follow-up Management Advisory Review on FLRA's Appointment of Contracting Officer's Representatives (MAR-22-05)

We performed a follow-up review on the FLRA's implementation of the six agreed upon actions recommended in our "Management Advisory Review on FLRA's Appointment of Contracting Officer's Representatives (MAR-22-07)". We found that FLRA had satisfactorily implemented five of the six recommendations. The recommendation to timely appoint Contracting Officer's Representatives (CORs) to FLRA contracts was not implemented and remains open.

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<sup>1</sup> The Federal Labor Relations Authority's Compliance with the Digital Accountability and Transparency Act of 2014 for the Second Quarter of Fiscal Year 2021 (AR-22-04)

3. Privacy and Data Protection Policies, Procedures and Practices 2022 (MAR-22-06)

Dembo Jones was engaged by the OIG to conduct an independent review of the quality and compliance of the FLRA privacy program with applicable Federal computer security laws and regulations. The objective was to perform a privacy and data protection review for 2022 and to follow-up on the review of the FLRA Privacy and Data Security Policies, Procedures, and Practices for Fiscal Year 2020 Report No. MAR-20-06. Dembo Jones determined the 2020 corrective action had been implemented and that the recommendation could be closed. There were no new findings.

4. Evaluation of the Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 (MAR-22-07)

The E-Government Act of 2002 (Public Law 107-347), which contains FISMA, requires Federal agencies to develop, document, and implement an agency-wide information security program that provides security for the information systems that support the operations and assets of the agency. FISMA assigns specific responsibilities to agency heads and the IGs.

FISMA requires agencies to have an annual independent evaluation performed on their information security programs and practices and to report the evaluation results to Office of Management and Budget (OMB). FISMA states that the independent evaluation is to be performed by the agency IG or an independent external auditor as determined by the IG.

Dembo Jones, on behalf of the OIG, conducted an independent evaluation of FLRA's compliance with FISMA for FY 2022 using guidelines established by FISMA, OMB, and the National Institute of Standards and Technology. A report was issued July 26, 2022. During the FY 2022 FISMA evaluation, Dembo Jones performed a test on controls and a vulnerability assessment on the FLRA network. The testing identified no new findings. The auditor's followed up on and closed the one prior year recommendation.

5. Quality Assurance Review of the FLRA OIG Audit Operations (MAR-22-08)

The OIG is required to undergo an annual review of its audit function's system of quality control. The purpose of the review is to assess whether FLRA OIG carries out its work in accordance with:

- Established policies and procedures, including Generally Accepted Government Auditing Standards;
- Applicable OMB and Government Accountability Office guidance; and
- Statutory provisions applicable to OIG audits.

Under contract with FLRA OIG, Dembo Jones contracted with Rocha & Company P.C. to conduct a quality assurance review of the OIG audit operations for the period April 1, 2021 through March 31, 2022. FLRA OIG can receive a rating of pass; pass with deficiency(ies) or fail. A report was issued on September 13, 2022, and the FLRA OIG received a rating of pass.

**Ongoing...** We currently have **4** audits and reviews.

### Ongoing Audits and Reviews

The OIG has four ongoing audits and reviews including the following:

1. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-23-01)
2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2022 (AR-23-01);
3. Management Letter for Fiscal Year 2022 Audit of the Federal Labor Relations Authority's Financial Statements (AR-23-02); and
4. Statement on Auditing Standards AU-C Section 260 Letter (AR-23-03).

**Planned...** The 1<sup>st</sup> half of FY 2023, we plan to initiate **3** audits/evaluations.

### Planned Audits and Reviews

The OIG plans to initiate the following audits and reviews during the first half of FY 2023:

1. Federal Labor Relations Authority's Compliance with the Payment Integrity Information Act of 2019 in the FY 2022 PAR (MAR-23-01);
2. Audit of the Federal Labor Relations Authority's Charge Card Program and Risk Assessment (Report No. AR-23-04); and
3. Follow-up from the FLRA's Appointment of Contracting Officer's Representative (MAR-23-02).

## Investigations

The FLRA OIG receives and investigates allegations of fraud, waste, abuse and misconduct within FLRA programs and operations. The FLRA OIG investigations can give rise to administrative, civil and criminal penalties. Based on investigations conducted, the FLRA OIG issues a report that sets forth the allegations and an objective description of the facts to FLRA management regarding administrative and civil matters. Investigations which uncover potential criminal activity are referred to the Department of Justice. The OIG closed two investigations. At the end of this reporting period, there were no investigations open.

## OIG Hotline

In order to facilitate reporting of allegations, FLRA OIG maintains a hotline (see “Contacting the Office of Inspector General”). Callers who have general questions or concerns that do not fall within the OIG’s jurisdiction are referred to other entities, such as other FLRA offices, Federal agencies and local or state governments.

**Over 89%** of the hotline inquiries were resolved by either the OIG or within the FLRA.

During FY 2022, we received 356 hotline inquiries. These hotline inquiries were received via the following methods: 89 telephone calls, 146 OIG Website submissions and 121 letters/emails. The OIG resolved 318 of the inquiries, referred 26 to other OIGs for disposition, forwarded 12 to other FLRA offices.

## Other Activities

### Memorandum of Understanding

In accordance with Section 6 of the Inspector General Reform Act of 2008, each Inspector General shall have his or her own (not reporting to agency management) legal counsel, or obtain the services of a legal counsel appointed by and directly reporting to another Inspector General or Council of Inspectors General on Integrity and Efficiency (CIGIE) on a reimbursable basis. The OIG signed a MOU with the Special Inspector General for Pandemic Recovery for investigative services.

### Regulatory Review

Section 4(a) (2) of the Inspector General Act of 1978, as amended, requires the OIG to review existing and proposed legislation and regulations relating to

FLRA programs and operations of FLRA. During this reporting period the OIG did not review any legislation and regulations relating to FLRA.

**Liaison Activities**

The IG is a member of the CIGIE, which was established on October 14, 2008, pursuant to the Inspector General Reform Act of 2008.

## Reporting Requirements of the Inspector General Act of 1978, as Amended

### Reporting Requirements of the Inspector General Act of 1978, as Amended

The reporting requirements of the Inspector General Act of 1978, as amended, are listed in the following table along with the location of the required information. The word “None” appears where there is no data to report under a particular requirement.

| Reference               | Reporting Requirements   | Page |
|-------------------------|--|------|
| <b>Section 4(a)(2)</b>  | Review of legislation and regulations  | 10   |
| <b>Section 5(a)(1)</b>  | Significant problems, abuses, and deficiencies relating to the administration of programs and operations   | None |
| <b>Section 5(a)(2)</b>  | Recommendations with respect to significant problems, abuses, or deficiencies  | None |
| <b>Section 5(a)(3)</b>  | Significant recommendations included in previous reports on which corrective action has not been taken (Table 1)   | 15   |
| <b>Section 5(a)(4)</b>  | Matters referred to prosecutive authorities  | None |
| <b>Section 5(a)(5)</b>  | Summary of instances where information was refused   | None |
| <b>Section 5(a)(6)</b>  | Listing of reports by subject matter (Table 2)   | 16   |
| <b>Section 5(a)(7)</b>  | Summary of significant reports   | 7-9  |
| <b>Section 5(a)(8)</b>  | Statistical table – Reports with questioned costs (Table 3)  | 17   |
| <b>Section 5(a)(9)</b>  | Statistical table – Recommendations that funds be put to better use (Table 4)  | 18   |
| <b>Section 5(a)(10)</b> | Summary of each audit, inspection, and evaluation report issued before this reporting period for which no management decision was made by end of the reporting period, no establishment comment was returned within 60 days; or for those with any outstanding unimplemented recommendations, including the potential aggregate cost savings (Table 5) | 19   |
| <b>Section 5(a)(11)</b> | Description and explanation of significant revised management decisions  | None |
| <b>Section 5(a)(12)</b> | Significant management decisions with which the Inspector General disagrees  | None |
| <b>Section 5(a)(13)</b> | Information under section 804(b) of the Federal Financial Management Improvement Act of 1996   | None |

## Reporting Requirements of the Inspector General Act of 1978, as Amended

| Reference                       | Reporting Requirements  | Page |
|---------------------------------|---|------|
| <b>Section 5(a)(14)(15)(16)</b> | Peer review activity on FLRA OIG and Peer review activity by FLRA OIG on another OIG (Appendix A)   | 21   |
| <b>Section 5(a)(17)</b>         | Statistical Table – Investigative Reports (Table 6)   | 20   |
| <b>Section 5(a)(18)</b>         | Description of metrics used for developing the data for the statistical table under Section 5(a)(17)  | None |
| <b>Section 5(a)(19)</b>         | Report on each investigation involving a senior Government employee where allegations of misconduct were substantiated  | None |
| <b>Section 5(a)(20)</b>         | Description of whistleblower retaliation  | None |
| <b>Section 5(a)(21)</b>         | Description of any attempt by establishment to interfere with the independence including budget constraints, resisted to or objected to oversight, delayed access to information  | None |
| <b>Section 5(a)(22)</b>         | Description of particular circumstances of each inspection, evaluation, and audit conducted that is closed and was not disclosed to the public; and investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public | None |

## Second Half of FY 2022 Freedom of Information Act Requests

### Second Half of FY 2022 Freedom of Information Act Requests

| Activity   | Total |
|--|-------|
| Number of Freedom of Information Act (FOIA) Requests Received        | 0     |
| Number of FOIA Requests Processed                                    | 0     |
| Number Granted   |       |
| Number Partially Granted   |       |
| Number Not Granted   |       |
| Reasons for Denial   |       |
| No Records Available   |       |
| Referred to Other Agencies   |       |
| Requests Denied in Full Exemption 3                                  |       |
| Requests Denied in Full Exemption 5                                  |       |
| Requests Denied in Full Exemption 7(A)                               |       |
| Requests Denied in Full Exemption 7(C)                               |       |
| Request Withdrawn  |       |
| Not a Proper FOIA Request  |       |
| Not an Agency Record   |       |
| Duplicate Request  |       |
| Other  |       |
| Requests for OIG Reports from Congress and Other Government Agencies |       |
| Received   |       |
| Processed  |       |
| Number of OIG Reports/Documents Released in Response to Requests     |       |

## Table 1. Reports from Previous Periods with Unimplemented Recommendations

### Table 1. Reports from Previous Periods with Unimplemented Recommendations

Unimplemented recommendations are actively being addressed by the Agency or waiting for follow-up review.

| Report Title   | Unimplemented Recommendations   |
|--|---|
| Management Advisory Review of Credit Hours and Premium Pay (MAR-20-03) March 11, 2020                                  | Recommend the Human Resources Director: <ol style="list-style-type: none"> <li>1. Maintain and retain files of training request forms as prescribed by NARA, and minimally retain the last 2 Work Schedule Selection Forms for each employee.</li> <li>2. Establish an appropriate and unique category of Work Schedule, e.g., fixed tour, gliding variable week, etc., in WebTA to correspond with the work schedule selected by each employee.</li> <li>3. In consultation with the FLRA's Executive Director, develop and maintain a list of supervisors showing assigned subordinates for which the supervisor has direct knowledge of each employee's biweekly work time and work projects, with this information being used to direct the assignment of supervisors for the certification of employee timesheets in WebTA; and with this list, and a list of WebTA certifications being retained for a minimum of 2 years.</li> </ol> |
| Management Advisory Review of FLRA's Appointment of Contracting Officer's Representative (MAR-20-07) September 8, 2020 | <ol style="list-style-type: none"> <li>1. The Director, ASD, appoint CORs as soon as it is apparent that there is a need for a product or service that will be acquired and a COR will be needed.</li> </ol>  |

Table 2. Listing of Reports Issued

| Report Number | Subject Matter | Issue Date | Report Title   | Questioned Cost | Unsupported Cost | Funds Put to Better Use |
|---------------|----------------|------------|--|-----------------|------------------|-------------------------|
| MAR-22-04     | Review         | 5/12/22    | Follow-up on the 2021 Audit of FLRA's Compliance with the DATA Act                                 | \$0             | \$0              | \$0                     |
| MAR-22-05     | Review         | 5/25/22    | Follow-up Management Advisory Review on FLRA's Appointment of Contracting Officer's Representative | \$0             | \$0              | \$0                     |
| MAR-22-06     | Review         | 5/26/22    | Privacy and Data Protection Policies, Procedures and Practices for 2022                            | \$0             | \$0              | \$0                     |
| MAR-22-07     | Review         | 7/26/22    | Evaluation of the FLRA's Compliance with the FISMA FY 2022   | \$0             | \$0              | \$0                     |
| MAR-22-08     | Review         | 9/13/22    | Quality Review of FLRA OIG Audit Operations for the Period April 1, 2021 through March 31, 2022.   | \$0             | \$0              | \$0                     |

Table 3. Reports with Questioned Costs

| Description  | Number of Reports | Questioned Costs | Unsupported Costs |
|--|-------------------|------------------|-------------------|
| A. For which no management decision has been made by the commencement of the reporting period. | 0                 | \$0              | \$0               |
| B. Which were issued during the reporting period.  | 0                 | 0                | \$0               |
| Subtotals (A + B)  | <b>0</b>          | <b>0</b>         | <b>\$0</b>        |
| C. For which a management decision was made during the reporting period.                       | 0                 | \$0              | \$0               |
| i. Dollar value of disallowed costs; and   | 0                 | \$0              | \$0               |
| ii. Dollar value of costs not disallowed.  | 0                 | \$0              | \$0               |
| D. For which no management decision was made by the end of the reporting period.               | 0                 | \$0              | \$0               |

**Table 4. Recommendations That Funds Be Put to Better Use****Table 4. Recommendations That Funds Be Put to Better Use**

| Description  | Number of Reports | Funds Put to Better Use |
|--|-------------------|-------------------------|
| A. For which no management decision has been made by the commencement of the reporting period. | 0                 | \$0                     |
| B. Which were issued during the reporting period.  | 0                 | \$0                     |
| Subtotals (A + B)  | 0                 | \$0                     |
| C. For which a management decision was made during the reporting period.                       | 0                 | \$0                     |
| i. Dollar value of recommendations that were agreed to by management; and                      | 0                 | \$0                     |
| ii. Dollar value of recommendations that were not agreed to by management.                     | 0                 | \$0                     |
| D. For which no management decision has been made by the end of the reporting period.          | 0                 | \$0                     |

**Table 5. Summary of Reports For Which No Establishment Comment Was Returned within 60 Days of Providing the Report**

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**Table 5. Summary of Reports For Which No Establishment Comment Was Returned within 60 Days of Providing the Report**

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| <b>Fiscal Year</b> | <b>Number of Reports with Unimplemented Recommendations</b> | <b>Number of Unimplemented Recommendations</b> | <b>Dollar Value of Aggregate Potential Cost Savings</b> |
|--------------------|---|--|---|
| 0                  | 0   | 0  | \$0   |

**Table 6. Listing of Investigative Reports**

**Table 6. Listing of Investigative Reports**

| <b>Number of Investigative Reports</b> | <b>Number of Persons Referred to Department of Justice</b> | <b>Number of Persons Referred to State &amp; Local Prosecuting Authorities</b> | <b>Number of Indictments and Criminal Information's that Resulted from Prior Referral</b> |
|--|--|--|---|
| 2                                      | 0  | 0  | 0   |

## **Appendix A. Peer Review Activity**

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Offices of Inspectors General undergo reviews from other OIG offices every 3 years. These reviews are referred to as external or modified peer reviews. External Peer Reviews are required if an OIG performed audits or other work under generally accepted government auditing standards (GAGAS) during the previous 3-year period. The review assesses the system of quality control of the OIG and the OIG's compliance with that system. Federal OIGs can receive a rating of pass; pass with deficiencies, or fail. If the OIG did not perform any work under GAGAS, a Modified Peer Review will normally be completed to assess the established audit policies and procedures, if any, to determine whether they are current and consistent with applicable professional standards (this is done in the event of future GAGAS engagements are undertaken). No rating is provided for a Modified Peer Review, but a statement is provided as to whether established audit policies and procedures, if any, are current and consistent with applicable professional standards.

Section 989C of the Dodd-Frank Wall Street and Consumer Protection Act of 2010 contains additional semiannual reporting requirements pertaining to peer review reports. In keeping with Section 989C, our office is reporting the following information related to its peer review activities. These activities cover our role as both the reviewed, and the reviewing OIG.

### **Peer Review Conducted on FLRA OIG Audit Operations**

On September 29, 2020, the National Endowments for the Humanities, OIG issued a System Review Report and opined that the system of quality control for the audit organization of FLRA OIG in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide FLRA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of pass, pass with deficiencies, or fail. FLRA OIG received an external peer review rating of pass.

### **Peer Review Planned on FLRA OIG Audit Operations**

The next peer review planned for FLRA OIG will be in calendar year 2023.

**Peer Review Conducted by FLRA OIG on another OIG**

The FLRA OIG will conduct its next peer review in the second half of FY 2024.

### Appendix B. Statement Regarding Plain Writing and Acronyms

We strive to follow the Plain Writing Act of 2010. The Act requires that Government documents be clear, concise, well-organized, and follow other best practices appropriate to the subject or field and intended audience.

The abbreviations we use in this report are listed below.

| <b>Acronym<br/>Abbreviation</b> | <b>Definition</b>   |
|---------------------------------|---|
| <b>ASD</b>                      | Administrative Services Division                          |
| <b>CIGIE</b>                    | Council of Inspectors General on Integrity and Efficiency |
| <b>DATA Act</b>                 | Digital Accountability and Transparency Act               |
| <b>Dembo Jones</b>              | Dembo, Jones, P.C.  |
| <b>EAC</b>                      | Election Assistance Commission                            |
| <b>FISMA</b>                    | Federal Information Security Management Act of 2002       |
| <b>FLRA</b>                     | Federal Labor Relations Authority                         |
| <b>FOIA</b>                     | Freedom of Information Act                                |
| <b>FY</b>                       | Fiscal Year   |
| <b>IG</b>                       | Inspector General   |
| <b>MOU</b>                      | Memorandum of Understanding                               |
| <b>NEG</b>                      | Negotiability (Type of FLRA case)                         |
| <b>OGC</b>                      | Office of the General Counsel                             |
| <b>OIG</b>                      | Office of Inspector General                               |
| <b>OMB</b>                      | Office of Management and Budget                           |
| <b>P.L.</b>                     | Public Law  |

## Appendix C. Definitions of Terms

| Terms   | Definitions <sup>2</sup>   |
|---|--|
| <b>Disallowed Cost</b>                                | A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.  |
| <b>Final Action</b>                                   | The completion of all actions that management has concluded, in its management decision, are necessary with respect to the findings and recommendations. If management concluded that no actions were necessary, final action occurs when management decision is issued.   |
| <b>Management Decision</b>                            | An evaluation by management of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary.  |
| <b>Questioned Cost</b>                                | A cost questioned because of: (a) an alleged violation of a law, regulation, contract, or other agreement or document governing the expenditures of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.   |
| <b>Recommendation That Funds Be Put To Better Use</b> | A recommendation that funds could be used more efficiently if management took actions to complete the recommendation, including: (a) reduction in outlays; (b) deobligation of funds; (c) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor; (d) avoidance of unnecessary expenditures noted in preaward reviews of contract; or (e) any other savings which are specifically identified. |
| <b>Unsupported Cost</b>                               | A cost questioned because, at the time of the audit, such cost is not supported by adequate documentation.   |

<sup>2</sup> These definitions have been modified from the IG Act, as amended, for use in this document.

## **Contacting the Office of Inspector General**

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**If you believe an activity is wasteful, fraudulent, or abusive of Federal funds, contact us:**

**Online Hotline:** [FLRA.gov/OIG-FILE\\_A\\_COMPLAINT](http://FLRA.gov/OIG-FILE_A_COMPLAINT)

**Email:** [OIGMAIL@FLRA.gov](mailto:OIGMAIL@FLRA.gov)

The complainant may remain confidential; allow their name to be used; or anonymous. If the complainant chooses to remain anonymous, FLRA OIG cannot obtain additional information on the allegation, and also cannot inform the complainant as to what action FLRA OIG has taken on the complaint. Confidential status allows further communication between FLRA OIG and the complainant after the original complaint is received. The identity of complainant is protected under the provisions of the Whistleblower Protection Act of 1989 and the Inspector General Act of 1978. To learn more about the FLRA OIG, visit our Website at <http://flra.gov/oig>

### **OIG Contact Information**

**Federal Labor Relations Authority, Office of Inspector General**

1400 K Street, NW  
Washington, DC 20424

**Tel** (800)331-3572

**Fax** (202)208-4535

**Web** [FLRA.gov/OIG](http://FLRA.gov/OIG)