

OIG Office of Inspector General

Federal Labor Relations Authority



Semiannual Report to Congress

October 1, 2023

To

March 31, 2024

2024

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Executive Summary

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 October 1, 2023 to March 31, 2024. The most significant activities of the OIG during the first half of Fiscal Year (FY) 2024 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 8 engagements (including the issuance of Statement on Auditing Standards letter): (1) Top Management and Performance Challenges Facing the Federal Labor Relations Authority (Report No. MC-24-01); (2) Financial Statement Audit of the Federal Labor Authority for Fiscal Year 2023 (AR-24-01); (3) Statement on Auditing Standards AU-C Section 265 Letter for Fiscal Year 2023 (AR-24-02); Statement on Auditing Standards AU-C Section 260 Letter for Fiscal Year 2023 (AR-24-03); (4) Statement on Auditing Standards AU-C Section 265 Letter for Fiscal Year 2023 (AR-24-03); (5) Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment for Fiscal Year 2023 (AR-24-04); (6) Federal Labor Relations Authority's Compliance with the Payment Integrity Information Act [of 2019] in the FY 2023 PAR (MAR-24-01); (7) Management Advisory Memorandum Regarding FLRA's Contract for Administrative Support Services (MAM-24-01); and (8) Review of the Federal Labor Relations Authority's Implementation of the Remote Work Pilot Program (MAR-24-03).

The OIG issued a letter (Report No. MC-24-01) identifying the most serious management and performance challenges facing the FLRA. We retained the two challenges (i.e., records management and closure of open recommendations outstanding for more than 1 year) from last year. We added one new challenge Achieving Performance Goals with Insufficient Funding.

The OIG also contracted with Dembo Jones, an independent public accounting firm, to audit the FLRA Financial Statements for FY 2023 (AR-24-01). Overall, Dembo Jones found that the FLRA's financial statements were fairly presented.

Dembo Jones issued the Statement on Auditing Standards AU-C Section 265 letter (AR-24-02), "Communications of Significant Deficiencies and/or Material Weaknesses". This letter identified no deficiencies in FLRA's internal controls.

Dembo Jones issued the Statement on Auditing Standards AU-C Section 260 letter (AR-24-03), "The Auditor's Communication With Those Charged With Governance." The letter provides a framework for effective communication between the auditor and client in relation to the audit of the financial statement. The Section 260 letter disclosed no significant issues that caused us concern.

Dembo Jones under contract with the OIG conducted an Audit of the FLRA's Charge Card Program and Risk Assessment (AR-24-04). The final report identified no new findings and closed the prior year recommendation. The risk assessed for FY 2023 was low for all programs.

The OIG determined that the FLRA was compliant with the Payment Integrity Act of 2019 (PIIA) reporting requirements for FY 2023 (MAR-24-01). We also followed up on and closed the open recommendation from our FY 2022 review.

The OIG entered into a Memorandum of Understanding with the U.S. Department of Treasury's Office of Inspector General for Pandemic Recovery (SIGPR). Subsequently, a letter was issued by the OIG containing findings for management's consideration. The OIG issued a Management Advisory Memorandum (MAM-24-01) Regarding FLRA's Contract for Administrative Support Services. Management has taken necessary actions to correct the issues identified in this memorandum, and we now regard this matter as closed.

The OIG conducted a Review the FLRA's Implementation of the Remote Work Pilot Program (MAR-24-03). Our review did not reveal any weaknesses in the program.

Investigations Highlights

The FLRA OIG received 1,209 hotline inquiries. Of the 1,209 hotline inquiries received, 99 percent of the inquiries were resolved by the OIG, less than 1 percent were referred to other OIGs for disposition and less than 1 percent inquiry opened. The OIG has three opened inquiries from 2023 and closed one inquiry.

Ongoing Audits and Reviews

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

1. Quality Assurance Review of the FLRA OIG Audit Operations (MAR-24-02);
and
2. Review of the Federal Labor Relations Authority's Privacy and Data Protection (MAR-24-04).

Looking Ahead

The OIG plans to initiate the following audits and reviews during the second half of FY 2024:

1. Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2024 (MAR-24-05);
2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2024 (AR-25-01);
3. Management Letter for Fiscal Year 2024 Audit of the Federal Labor Relations Authority's Financial Statements (AR-25-02);
4. Statement on Auditing Standards AU-C Section 260 Letter (AR-25-03); and
5. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-25-01).



Dana A. Rooney
Inspector General

Federal Labor Relations Authority Overview

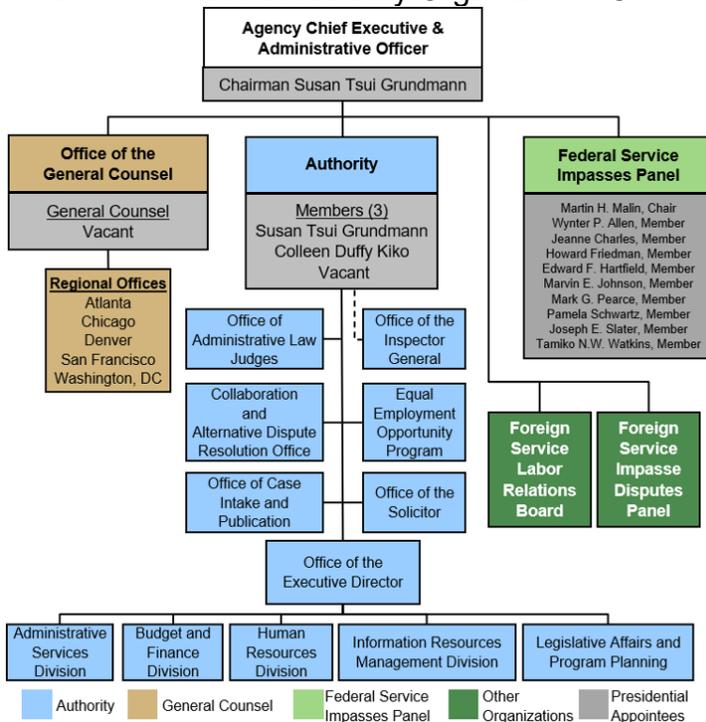
Mission

Consistent with its statutory mandate, FLRA’s 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, and the Federal Service Impasses Panel. 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

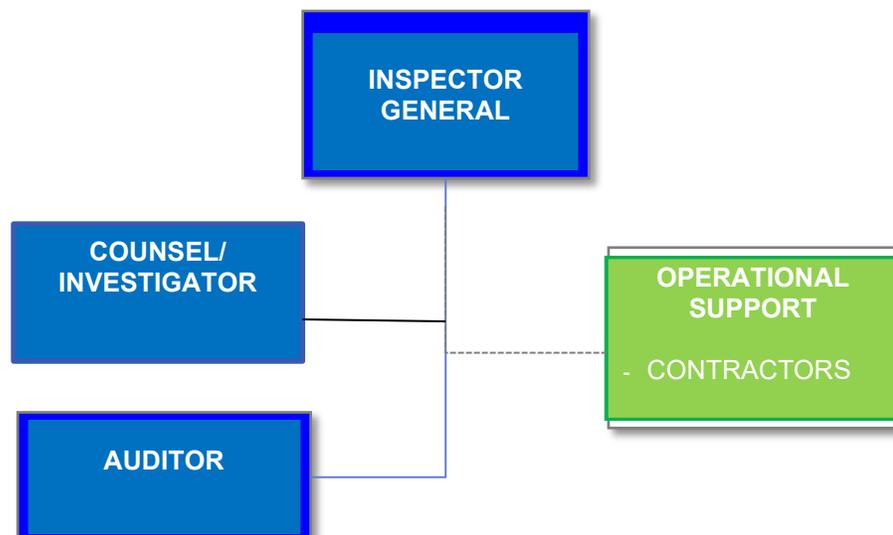
The OIG is an independent office established under the provisions of Inspector General Act of 1978, as amended (hereafter referred to as the IG Act). The FLRA OIG was established on September 25, 1989. Ms. Dana Rooney was named Inspector General in 2010.

The IG Act was amended by the Inspector General Empowerment Act of 2016 which 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



Office of Inspector General Activities

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

We **issued 8** reports during this reporting period.

Completed Audits, Reviews and an Evaluation

1. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (Report No. MC-24-01)

The *Reports Consolidation Act of 2000*, requires the OIG to provide the agency head with a statement that summarizes the most serious management and performance challenges facing the agency and briefly assesses the agency's progress in addressing those challenges.

On October 5, 2023, we provided the Chairman and Authority Member's with the top management and performance challenges facing the FLRA along with a brief assessment of management's progress in addressing them.

We identified these challenges based on the OIG's experience and observations from our oversight work, as well as our general knowledge of the FLRA programs and operations. Our analysis considered the accomplishments the FLRA reported as of August 31, 2023.

We retained the two management and performance challenges we reported in the agency's FY 2022 Performance and Accountability Report and added one new challenge.

2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2023 (Report No. AR-24-01)

The FLRA is required to submit audited financial statements in accordance with the Accountability of Tax Dollars Act of 2002, and the Chief Financial Officers Act of 1990 for smaller agencies, including the FLRA. Under a contract monitored by the OIG, Dembo Jones an independent public accounting firm was contracted to perform an audit of the financial statements. Overall, Dembo Jones found that the FLRA's financial statements were presented fairly, in all material respects, in accordance

with U.S. generally accepted accounting principles as of September 30, 2023.

Dembo Jones was not contracted for and did not provide an opinion on the effectiveness of FLRA's internal controls. However, Dembo Jones did state that they did not identify any deficiencies in internal controls over financial reporting that were considered to be material weaknesses.

3. Statement on Auditing Standards AU-C Section 265 Letter for Fiscal Year 2023 (Report No. AR-24-02)

Dembo Jones issued the Statement on Auditing Standards AU-C Section 265 letter (AR-24-02), 'Communications of Significant Deficiencies and/or Material Weaknesses'. This management letter communicates in writing any significant deficiencies and/or material weaknesses in FLRA's internal controls. There were no deficiencies identified in FLRA's internal controls.

4. Statement on Auditing Standards AU-C Section 260 Letter for Fiscal Year 2023 (Report No. AR-24-03)

Dembo Jones issued the Statement on Auditing Standards AU-C Section 260 letter, 'The Auditor's Communication With Those Charged With Governance.' The letter provides a framework for effective communication between the auditor and client in relation to the audit of the financial statements.

5. Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment for Fiscal Year 2023 (Report No. AR-24-04)

Dembo Jones under the direction of the OIG conducted an audit as part of the Charge Card Abuse Prevention Act of 2012. The purpose of the audit was to test the effectiveness of internal controls over the Government purchase and travel card program. The final report identified no new findings during the FY 2023 review of the policies and procedures and testing of the charge card program and travel card program. We followed up on one recommendation from the FY 2022 review and closed the prior year recommendation. One instance where sales tax was paid on a transaction against Federal policy. We performed a risk assessment of the FLRA charge card program for FY 2023 and assessed the risk to be low for the programs. This office plans to conduct an audit over the FLRA's purchase and travel card program in FY 2025.

6. Federal Labor Relations Authority's Compliance with the [Payment Integrity Information Act of 2019] PIIA in the FY 2023 PAR (Report No. MAR-24-01)

The OIG reviewed the improper payment information section of the FY 2023 FLRA's Performance and Accountability Report and other material to determine its compliance with certain requirements in PIIA. We determined FLRA was compliant with PIIA reporting requirements for FY 2023. We followed up on one recommendation made in our FY 2022 compliance review and closed it.

7. Management Advisory Memorandum Regarding FLRA's Contract for Administrative Support Services (MAM-24-01)

Under a Memorandum of Understanding with the FLRA OIG, the SIGPR was providing investigative assistance in relation to the allegations surrounding a contract that was awarded by FLRA for administrative support services. A letter was issued by SIGPR, which contained findings that required management's attention. FLRA management responded that they have taken steps to correct the issues. Consequently, we deem this matter to be resolved.

8. Review of the Federal Labor Relations Authority's Implementation of the Remote Work Pilot Program (MAR-24-03)

On March 26, 2024, FLRA OIG conducted a review of FLRA's Remote Work Pilot Program. Our findings indicated that FLRA had successfully implemented the program, ensuring that all 28 participating employees have an approved Remote Work Agreement and designated work location. We confirmed that all employees working remotely are receiving accurate locality and pay, and there have been no instances of disciplinary actions taken against any employee. Our review did not reveal any weaknesses in the program.

Ongoing Audits and Reviews

Ongoing... We currently have **2** audits and reviews.

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

1. Quality Assurance Review of the FLRA OIG Audit Operations (MAR-24-02)

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, 2023 through March 31, 2024. The OIG plans to issue a report in the second half of FY 2024.

2. Review of the Federal Labor Relations Authority's Privacy and Data Protection (MAR-24-04)

Dembo Jones under contract with the OIG will conduct a review of the FLRA's vulnerability as it affects the FLRA's preparedness against cyber security attacks. The scope of the review will include several FLRA network targets. The OIG plans to issue a report in the second half of FY 2023.

Planned... The 2nd half of FY 2024, we plan to initiate **5** audits and reviews.

Planned Audits and Reviews

The OIG plans to initiate the following audits and reviews during the second half of FY 2024:

1. Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2024 (MAR-24-05)
2. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2024 (AR-25-01);
3. Management Letter for Fiscal Year 2023 Audit of the Federal Labor Relations Authority's Financial Statements (AR-25-02);
4. Statement on Auditing Standards AU-C Section 260 Letter (AR-25-03); and
5. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-25-01).

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 the 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. As of the end of the semiannual reporting period, the OIG closed one investigation.

Over 99% of the hotline inquiries were resolved by either the OIG or within the FLRA.

OIG Hotline

In order to facilitate reporting of allegations, the 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.

During the reporting period, we received 1,209 hotline inquiries. These hotline inquiries were received via the following methods: 77 telephone calls, 124 OIG Website submissions and 1,008 letters/emails. The OIG resolved 1,208 of the inquiries, referred 1 to other OIGs for disposition, and has three opened inquiries from 2023.

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 CIGIE on a reimbursable basis.

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
Section 4(a)(2)	Review of legislation and regulations	11
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations	None
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, or deficiencies	None
Section 5(a)(3)	Significant recommendations included in previous reports on which corrective action has not been taken (Table 1)	15
Section 5(a)(4)	Matters referred to prosecutive authorities	None
Section 5(a)(5)	Summary of instances where information was refused	None
Section 5(a)(6)	Listing of reports by subject matter (Table 2)	16-17
Section 5(a)(7)	Summary of significant reports	7-9
Section 5(a)(8)	Statistical table – Reports with questioned costs (Table 3)	18
Section 5(a)(9)	Statistical table – Recommendations that funds be put to better use (Table 4)	19
Section 5(a)(10)	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)	20
Section 5(a)(11)	Description and explanation of significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	None
Section 5(a)(13)	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
Section 5(a)(14)(15)(16)	Peer review activity on FLRA OIG and Peer review activity by FLRA OIG on another OIG (Appendix A)	22
Section 5(a)(17)	Statistical Table – Investigative Reports (Table 6)	21
Section 5(a)(18)	Description of metrics used for developing the data for the statistical table under Section 5(a)(17)	None
Section 5(a)(19)	Report on each investigation involving a senior Government employee where allegations of misconduct were substantiated	None
Section 5(a)(20)	Description of whistleblower retaliation	None
Section 5(a)(21)	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
Section 5(a)(22)	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

First Half of FY 2024 Freedom of Information Act Requests

First Half of FY 2024 Freedom of Information Act Requests

Activity	Total
Number of Freedom of Information Act (FOIA) Requests Received	20
Number of FOIA Requests Processed	20
Number Granted	
Number Partially Granted	
Number Not Granted	
Reasons for Denial	
No Records Available	20
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
Review of FLRA's Contract File Management System (MAR-23-06) September 13, 2023	ASD Director: 1. Finalize the draft contract file management policy; and 2. Incorporate the recommended changes into the final policy <ol style="list-style-type: none"> a. Correspondence Files. b. Contract close-out process.
Evaluation of FLRA's Compliance with the FISMA FY 2023 (MAR-23-05) July 27, 2023	The FLRA CIO should develop, review and update, as necessary, the following information security program policies and procedures in accordance with NIST and agency requirements: <ol style="list-style-type: none"> a. Personnel Security policy. b. Security Assessment policy. c. Identification and Authentication policy. d. Access policy.
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"> 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. 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. 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.

Table 2. Listing of Reports Issued

Report Number	Subject Matter	Issue Date	Report Title	Questioned Cost	Unsupported Cost	Funds Put to Better Use
MC-24-01	Review	10/5/23	Top Management and Performance Challenges for Fiscal Year 2024	\$0	\$0	\$0
AR-24-01	Audit	11/15/23	Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2023	\$0	\$0	\$0
AR-24-02	Letter	11/15/23	Statement on Auditing Standards AU-C Section 265 Letter for Fiscal Year 2023	\$0	\$0	\$0
AR-24-03	Letter	11/15/23	Statement on Auditing Standards AU-C Section 260 Letter for Fiscal Year 2023	\$0	\$0	\$0
AR-24-04	Audit	1/23/24	Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment for Fiscal Year 2023	\$0	\$0	\$0

Table 2. Listing of Reports Issued

MAR-24-01	Review	1/30/24	Federal Labor Relations Authority's Compliance with the [Payment Integrity Act of 2019] PIIA in the FY 2023 PAR	\$0	\$0	\$0
MAM-24-01	Letter	3/14/24	Management Advisory Memorandum Regarding FLRA's Contract for Administrative Support Services	\$0	\$0	\$0
MAR-24-03	Review	3/26/24	Review of the Federal Labor Relations Authority's Implementation of the Remote Work Pilot Program	\$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)	0	\$0	\$0
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
E. For which no management decision was made within 6 months of issuance.	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
E. For which no management decision was made within 6 months of issuance.	0	\$0

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

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

Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
0	0	0	\$0

Table 6. Listing of Investigative Reports

Number of Investigative Reports	Number of Persons Referred to Department of Justice	Number of Persons Referred to State & Local Prosecuting Authorities	Number of Indictments and Criminal Information's that Resulted from Prior Referral
0	0	0	0

Appendix A. Peer Review Activity

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 June 15, 2023, the Appalachian Regional Commission, OIG issued a Modified Peer Review Report and opined that the established policies and procedures for the audit function on March 31, 2023, were current and consistent with applicable professional standards as stated.

Peer Review Planned on FLRA OIG Audit Operations

The next peer review planned for FLRA OIG will be in calendar year 2026.

Peer Review Conducted by FLRA OIG on another OIG

The FLRA OIG plans to conduct a peer review of the Federal Maritime Commission, Office of Inspector General in the second half of FY 2024.

Appendix B. Statement Regarding Plain Writing and Acronyms

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.

Acronym Abbreviation	Definition
ASD	Administrative Services Division
CIGIE	Council of Inspectors General on Integrity and Efficiency
DATA Act	Digital Accountability and Transparency Act
Dembo Jones	Dembo, Jones, P.C.
FISMA	Federal Information Security Management Act of 2002
FLRA	Federal Labor Relations Authority
FOIA	Freedom of Information Act
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
IG	Inspector General
MOU	Memorandum of Understanding
OIG	Office of Inspector General
OMB	Office of Management and Budget

Appendix C. Definitions of Terms

Terms	Definitions ¹
Disallowed Cost	A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.
Final Action	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.
Management Decision	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.
Questioned Cost	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.
Recommendation That Funds Be Put To Better Use	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, or a contractor; (d) avoidance of unnecessary expenditures noted in preaward reviews of a contract; or (e) any other savings which are specifically identified.
Unsupported Cost	A cost questioned because, at the time of the audit, such cost is not supported by adequate documentation.

¹ These definitions have been modified from the IG Act, as amended, for use in this document.

Contacting the Office of Inspector General



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

Online Hotline: FLRA.gov/OIG-FILE_A_COMPLAINT

Email: OIGMAIL@FLRA.gov

The complainant may remain confidential; allow their name to be used; or remain 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 (877)740-8278

Fax (202)208-4535

Web FLRA.gov/OIG