



Office of Inspector General

**FINAL CLOSE-OUT, SECOND FOLLOW-UP REVIEW
OF THE FEDERAL LABOR RELATIONS
AUTHORITY'S CREDIT HOURS AND PREMIUM PAY**

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Report No. MAR-24-02

May 2024

Federal Labor Relations Authority
1400 K Street, N.W., Washington, D.C. 20424

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Acronyms

AWS	Alternative Work Schedule
FLRA	Federal Labor Relations Authority
HRD	Human Resources Division
IBC	Interior (Department of) Business Center
MAR	Management Advisory Review
OIG	Office of Inspector General
WebTA	Web-Based Time and Attendance
WSSF	Work Schedule Selection Form

Final Close-Out, Second Follow-Up Review of the FLRA's Credit Hours and Premium Pay

Report No. MAR-24-02

May 22, 2024

Susan Tsui Grundmann, Chairman

This report presents the results of our second and final follow-up review of the Federal Labor Relations Authority's (FLRA) implementation of agreed upon actions from the Management Advisory Review of Credit Hours and Premium Pay (MAR-20-03). We issued the first follow up report in March 2021 (MAR-21-03) and closed out 14 of the 17 original recommendations. Our work was limited to reviewing, as of May 1, 2024, the actions taken to implement the final three recommendations.

Results in Brief

The FLRA Office of Inspector General (OIG) conducted a second and final follow-up review of the Management Advisory Review of Credit Hours and Premium Pay, Report MAR-20-03. We determined that the FLRA has taken sufficient action to implement the final three recommendations. Therefore, we are closing out these three recommendations. The background and details are as follows.

Background

In 1978 Congress passed legislation permitting agency experimentation with workplace (work time) flexibilities. This was followed by additional legislation in 1982 that allowed agencies to implement these flexibilities. A key piece of the 1982 flexibilities legislation was the ability to earn "credit hours," a type of overtime hours that could be accumulated to shorten the workweek or another workday. This legislation was eventually followed in 1994 and 1996 by the President's issuance of memoranda to agencies that required each agency head to develop and later implement an action plan for a flexible work schedule program. The FLRA Alternative Work Schedule (AWS) Policy, which contains a flexible work schedule, among other work schedules, became effective in 2011.

At the time of the original report and the first follow-up report, the timekeeping system used by FLRA was the National Finance Center's WebTA (Web-Based Time and Attendance). In 2022, FLRA switched their timekeeping system from WebTA to the Interior Business Center's (IBC) QuickTime. Part of one of the open recommendations, Recommendation 16, involved adding certain data elements to WebTA. When FLRA switched to the IBC's QuickTime, the same deficiency existed as in WebTA; therefore, the recommendation remained.

Original Report

On March 11, 2020, OIG issued a report (MAR-20-03) to the FLRA Chairman titled, *Management Advisory Review of Credit Hours and Premium Pay*. The objective of the review was to determine if the FLRA's policies, controls, and processes for the earning of credit hours and premium pay were being properly administered and conformed to Government requirements. That prior review of this policy and its program found that during the 20-month review period, that ended in May of 2019, the program was well used by 69 of 137 FLRA employees, who

earned almost 3,300 credit hours. We also found that the policy did not fully comply with all requirements, and that not all of the policy's requirements were being followed. In addition, we found some related issues to the review pertaining to time and attendance oversight, and the retention and availability of records. In that prior report, the OIG made 17 recommendations to strengthen FLRA's credit hours and premium pay program. Thirteen recommendations were made related to the AWS policy and 4 recommendations concerned the other items.

First Follow-Up Report

The FLRA OIG issued a follow-up report on March 15, 2021, Report MAR-21-03. In that report we determined that FLRA had fully implemented the agreed upon action plans for 14 of the 17 recommendations. Recommendations 14, 16, and 17 remained open in part or in whole. FLRA was continuing to work on implementing the action plans for these three recommendations. The FLRA OIG stated that it would conduct another follow-up report regarding the open three recommendations. This is that report.

Results in Detail

Each of the remaining three recommendations are discussed in detail below.

Recommendation 14. We recommend that the Director of the Human Resources Division (HRD), maintain and retain files of training requests forms as prescribed by NARA, and minimally retain the last 2 Work Schedule Selection Forms (WSSF) for each employee.

The first half of Recommendation 14 was closed out in the prior follow-up report. The second half of the recommendation remained open. The HRD responded that they have the WSSFs for all FLRA employees. The current WSSF is maintained by HRD and the work schedule selection is recorded and maintained in an electronic roster by HRD. However, HRD stated that there is no requirement to maintain past WSSFs and will not maintain the prior forms. While FLRA agreed to the recommendation and original implementation plan, we recognize that there is no requirement or authoritative criteria that requires to keep two prior WSSFs, we agree to close out this recommendation.

Recommendation 16. We recommend that the Director of the HRD, 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.

As noted earlier, FLRA switched payroll systems from WebTA to QuickTime. QuickTime has the same issue as WebTA in that it does not distinguish between different flexible work schedules. In our discussions with the HRD Director, the HRD Director communicate that IBC is aware of the issue and has stated they are "working to find a solution." However, there is no timeline or clear evidence on progress or even the level of priority the IBC has assigned to this issue. The HRD Director stated that HRD maintains a roster identifying the exact flexible work schedule each FLRA employee has been approved for and that each employee's supervisor is aware of each employee's chosen work schedule as they are the approving official. The HRD Director stated that the lack of distinction by QuickTime between various flexible work schedules does not affect the approval and certification of timecards. Therefore, we are closing Recommendation 16 as FLRA officials have taken as many steps as possible to address this recommendation.

Recommendation 17. We recommend that the Director of the HRD, 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 be retained for a minimum of 2 years.

In the 2021 follow-up report, this recommendation was partially closed. The portion that remained open was the part of the recommendation where FLRA was to ensure that the actual supervisor of each employee is also the certifying official in WebTA. HRD's response was that HRD maintains a roster that identifies supervisors and certifiers. This roster is compared to the certifiers in QuickTime on a quarterly basis to ensure supervisors are also the payroll certifiers. We consider this action by HRD to be adequate; therefore, Recommendation 17 is closed in its entirety.

Conclusion

We determined that FLRA has taken appropriate action to close out the final three recommendations. This is the final follow-up and close-out report for OIG Report MAR-21-03. All 17 recommendations are closed.

Appendix 1: Objective, Scope, and Methodology

This follow-up review on the Management Advisory Review of Credit Hours and Premium Pay, Report No. MAR-20-03, was conducted to review the status of the implementation of the open recommendations. Fourteen of the 17 recommendations were closed in the first follow-up review, MAR-21-03, dated March 15, 2021.

The objective of this review was limited to determine whether the FLRA acceptably resolved and implemented the three open recommendations in report MAR-20-03: Recommendations 14, 16, and 17.

We engaged in conversations with the HRD Director and obtained necessary documentation. The information requested was thoroughly examined, along with management feedback, in order to analyze and draw conclusions. Our conclusions were based on this analysis. A preliminary version of the report was shared with management for their awareness.

Appendix 2: Report Distribution

FLRA

The Honorable Colleen Duffy Kiko, Member
Michael Jeffries, Executive Director
Joseph Panteloglous, Director, Human Resources Division

Contacting the Office of Inspector General

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