

DEMBO·JONES

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Susan Tsui Grundmann, Chairman
Federal Labor Relations Authority

In planning and performing our audit of the financial statements of the Federal Labor Relations Authority (the Authority) as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Federal Labor Relations Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses; and therefore, material weaknesses may exist that were not identified.

This communication is intended solely for the information and use of management, individuals charged with governance, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We sincerely appreciate the opportunity to provide services to the Federal Labor Relations Authority and hope you find the information included in this correspondence useful and informative.



*North Bethesda, Maryland
November 15, 2023*