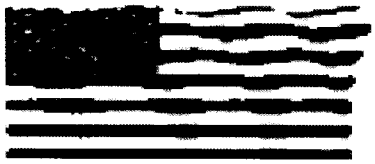

America the Beautiful

FEDERAL LABOR RELATIONS AUTHORITY

OFFICE OF INSPECTOR GENERAL

39th SEMIANNUAL REPORT

TO CONGRESS

October 1, 2007
Through
March 31, 2008

Date Issued: April 8, 2008

EXECUTIVE SUMMARY

This is the 39th Semi-Annual report issued by the Office of the Inspector General (OIG) at the Federal Labor Relations Authority (FLRA). This report, submitted pursuant to section 5 of the Inspector General Act, summarizes the major activities and accomplishments of the FLRA Inspector General for the period of October 1, 2007 to March 31, 2008.

During this reporting period, the FLRA Inspector General closed and submitted the 2007 Financial Statement Report to the Chairman, FLRA on February 28, 2008. Although again, this audit took an extensive time because necessary information was not provided and the PAR was not issued by November, however, on April 4, 2008, the FLRA responded to requirements much better than the previous three years.

The FLRA Inspector General processed 3 hotline calls completed 1 administrative investigation and is still investigating a second administrative issue. The FLRA Inspector General has also started an extensive review of FLRA's administrative programs during this reporting period. During this reporting period Senator Waxman requested that Inspectors General provide his Congressional Committee detailed information regarding the Agency's lack of response to Inspector General finding and recommendations from 2001 to 2007 and requested the Inspectors General response by January 31, 2008 which was properly addressed by the FLRA Inspector General. During this reporting period, the FLRA Inspector General was interviewed by several investigators from GAO regarding Inspector General matters and created the GAO Survey which has been sent to all Federal Inspectors General for information.

During this reporting period, the Inspector General provided Senior Management with information regarding the Congressional request listed above and the Chairman, FLRA provided a response to all Inspector General findings and recommendations from l998 to 2007. With the exception of the FLRA Executive's response to a few previous findings relating to the Office of General Counsel after the appointment of the General Counsel who recently left the FLRA a General Counsel was appointed to the FLRA. This was the only response to the extensive list of opened oversight findings and recommendations for corrective actions from 1998 to 2007.

During this reporting period, FLRA management began to focus on trying to improve the negative FLRA environment which has been causing many long term employees to retire or find other Federal jobs over the last several years. Financial programs, Human Resource programs and information technology programs have or are being contracted to the Department of Interior National Business Center which will definitely improve FLRA's Federal Government administrative requirements as well as the environment. FLRA Management recently hired a professional and experienced Chief Financial Officer who is also acting as the Information Technology CIO to focus on improving these deteriorated administrative programs.

THE FEDERAL LABOR RELATIONS AUTHORITY

The FLRA is an independent agency responsible for directing the labor-management relations for 1.9 million non-postal Federal employees worldwide, nearly 1.1 million of who are exclusively represented in approximately 2,200 bargaining units. The FLRA is charged by the Federal Service Labor-Management Relations (The Statute), section 7105, with providing leadership in establishing policies and guidance relating to Federal sector labor-management relations, resolving disputes arising among Federal agencies and unions representing Federal employees, and ensuring compliance with the Statute.

The FLRA represents the Federal government's consolidated approach to labor-management relations. The FLRA is "three components in one," fulfilling legal statutory responsibilities through the Authority, the Office of General Counsel and the Federal Service Impasses Panel. The FLRA has 7 regional offices and one satellite office. The FLRA also provides staff support to two other organizations – the Foreign Service Impasses Disputes Panel and the Foreign Service Labor Relations Board.

The Authority is a quasi-judicial body with three full-time Members who are appointed for 5-year terms by the President with the advice and consent of the Senate. One Member is appointed by the President to serve as Chairman of the Authority and as Chief Executive and Administrative Officer of the FLRA.

The Authority adjudicates disputes arising under the Statute, deciding cases concerning the negotiability of collective bargaining agreement proposals, unfair labor practice (ULP) allegations, representation petitions, and exceptions to grievance arbitration awards. In addition, consistent with its statutory responsibility to provide leadership in establishing policies and guidance, the Authority assists Federal agencies and unions in understanding their rights and responsibilities under the Statute and resolving their disputes through interest-based problem-solving rather than adjudication.

In addition to the three Member Offices, the Authority component of the FLRA also houses the Office of Administrative Law Judges, the Office of Case Adjudication the Office of the Solicitor, the Office of the Executive Director, and the Office of the Inspector General.

Office of the Administrative Law Judges: The FLRA's Administrative Law Judges (ALJ's) are appointed by the Authority to conduct due process hearings in accordance with the Administrative Procedures Act and issue recommended decisions in cases involving alleged unfair labor practices. ALJ's also conduct hearings and issue recommended decisions involving applications for attorney fees and files pursuant to the Back Pay Act or the Equal Access to Justice Act. In the course of their duties, ALJ's conduct pre-hearing conferences, issue subpoenas, rule on motions and evidentiary issues, and engage in settlement efforts. An ALJ decision may be affirmed, modified, or reversed, in whole or in part, by the Authority. If no exceptions are filed to an ALJ decision, the decision is adopted by the Authority and becomes final and binding upon the parties.

Office of Policy, Project & Performance Management: The Office of Policy, Project & Performance Management is responsible for agency-wide strategic policy and planning, including the role of Chief Human Capital Officer. The office also provides oversight with respect to FLRA performance management initiatives. The office drafts, reviews, and approves all agency-wide instructions and policies; oversees the Chairman's and the Administration's initiatives; and develops agency-wide initiatives, which upon the Chairman's final approval, are implemented through the Office of the Executive Director. The office also houses the agency's congressional affairs function and serves as the Chairman's primary point of contact with the Solicitor, Executive Director, EEO Director, and Inspector General.

Office of Case Adjudication. The Office of Case Adjudication was created in March 2007 to realign the Authority's case control staff and professional case writer staff to maximize the achievements of the Authority Decisional Component. The 3 FLRA Member Offices still exist and retain a core staff. This change was implemented to enable the Authority Decisional Component to consistently meet their goals and improve the ability of the Authority to assign, track and follow-up on Arbitration, Negotiability, Unfair Labor Practice and Representation cases that are submitted to the Authority Decisional Component for resolution and disposition.

Office of the Solicitor: The Office of the Solicitor represents the Authority in court proceedings before all United States Courts, including the U.S. Supreme Court, U.S. Courts of Appeals, and Federal District Courts. The office serves as the agency's in-house counsel, providing legal advice to all FLRA components. The Solicitor is also the Designated Agency Ethics Officers under the Ethics in Government Act of 1978, as amended.

Office of the Executive Director: The Office of the Executive Director provides operational support to all components of the FLRA, including budget and finance, human resources, procurement, administrative services, and information resources management and is responsible for developing and implementing agency-wide initiatives, such as strategic planning.

Office of the Inspector General: The Office of the Inspector General (OIG) is responsible for directing and carrying out audits, investigations, evaluations, inspections, surveys and other oversight activities related to the FLRA programs and operations. In addition, the Inspector General is authorized to create Inspector General policies and review new FLRA instructions to promote economic, efficient, and effective agency programs, which prevent fraud, waste, abuse and mismanagement. The Inspector General is responsible for keeping the Chairman, FLRA and the Congress fully informed of problems and deficiencies, as well as, the necessity for corrective actions. Public Law 100-504 and the Inspector General Act, as amended, mandate the requirements, objectivity and independence of Federal Agency Inspectors General. The Office of Inspector General's 2008 budget is $333,680.20 which includes salaries for the Inspector General and Administrative Assistant but is not sufficient for the Inspector

General to perform the requirements and undergo senior level training related to and required for the Inspector General's job.

Office of the General Counsel: The Office of the General Counsel (OGC) is a component of the FLRA. The General Counsel, who is appointed by the President with the advice and consent of the Senate for a 5-year term, manages all OGC employees. The OGC includes seven regional offices located in Atlanta, Boston, Chicago, Dallas, Denver, San Francisco, and Washington, DC and one remote duty location in Brea, California. The OGC investigates all unfair labor practice charges filed either by an employee, a labor union or a federal agency and prosecutes all unfair labor practice complaints before the Authority. The OGC is also responsible for receiving and processing representation petitions and providing education services to the parties. The General Counsel reviews all appeals and establishes case-handling policies and procedures for the OGC.

The Federal Service Impasses Panel: The Federal Service Impasses Panel (FSIP or the Panel) is composed of seven part-time Members who are appointed by the President to serve for a 5-year term. One Member is appointed by the President to serve as the Panel Chair. The Panel resolves bargaining impasses between Federal agencies and unions representing Federal employees arising from negotiations over conditions of employment under the Statute and the Federal Employees Flexible and Compressed Work Schedules Act. If bargaining between the parties, followed by mediation assistance, proves unsuccessful, the Panel has the authority to recommend procedures and to take whatever action it deems necessary to resolve the impasse.

The Foreign Service Labor Relations Board: The Foreign Service Labor Relations Board, (the Board) was created by the Foreign Service Act of 1980 to administer the Labor-Management Relations Program for Foreign Service employees in the U.S. Information Agency, the Agency for International Development, and the Departments of State, Agriculture and Commerce. The Board is composed of three Members, including the Chairman of the Authority who appoints the other two Members, who serve on a part-time basis. The Chairman of the Authority also serves as Chairman of the Board. The FLRA General Counsel acts as General Counsel for the Board, and the Authority staff provides necessary support to the Board.

The Foreign Service Impasse Disputes Panel: The Foreign Service Impasse Disputes Panel (the Disputes Panel) was also created by the Foreign Service Act of 1980. The Disputes Panel is composed of five part-time Members who are appointed by the Chairman of the Foreign Service Labor Relations Board (the FLRA Chairman). The Disputes Panel resolves bargaining impasses between Federal agencies and Foreign Service personnel in the U.S. Information Agency, the Agency for International Development, and the Departments of State, Agriculture, and Commerce, over conditions of employment under the Foreign Service Act of 1980. The FSIP staff supports the Disputes Panel.

The FLRA's headquarters is located in Washington, D.C. The FLRA maintains regional offices in Atlanta, Boston, Chicago, Dallas, Denver, San Francisco, and Washington, D.C.

FLRA MISSION STATEMENT

The Federal Labor Relations Authority exercises leadership under the Federal Service Labor-Management Relations Statute to promote stable, constructive labor relations that contributes to a more effective Government.

The mission of the FLRA is to carry out five primary statutory responsibilities as efficiently as possible and in a manner that gives full effect to the rights afforded employees and agencies under the Statute.

Under the Statute, the primary responsibilities of the FLRA include:

- Determining the appropriateness of units for labor organization representation;
- Adjudicating exceptions to arbitrator's awards;
- Resolving complaints of unfair labor practices; and
- Resolving impasses and issues relating to the duty to bargain.

OFFICE OF INSPECTOR GENERAL

The Federal Labor Relations Authority Inspector General:

- Conducts and supervises investigations, inspections, internal reviews, audits, surveys and evaluations of the programs and operations of the FLRA;

- Provides leadership and coordination, and recommends actions to management, which:

    1. Promote economy, efficiency, and effectiveness in agency programs and operations;

    2. Prevent and detect fraud, waste, abuse, and mismanagement of Government resources, and

    3. Inform the Chairman and Congress regarding problems and deficiencies, and the progress of corrective actions.

The Inspector General's Office is currently staffed with one full time Inspector General and one full time Administrative Assistant. When required and improved by the Chairman, FLRA, the FLRA Inspector General uses contracted auditors to perform FLRA audits. The FLRA, Inspector General has submitted a request to the Chairman/Chief Financial Officer for an increase in operational funding in the FLRA Office of Inspector General to conduct at least one audit in addition to the Financial

Statement Audit. So far, no response from management has been received regarding this issue.

OFFICE OF INSPECTOR GENERAL MISSION STATEMENT

The mission of the FLRA Office of Inspector General is to provide FLRA leadership, with an independent and objective assessment of the organization's efficiency and effectiveness. This is accomplished through proactive oversight activities of FLRA operational processes. The Inspector General provides necessary oversight and serves as a catalyst for improving and maximizing the efficiency and integrity of FLRA programs and operations. The goal of the Inspector General's work is to maximize the effectiveness of FLRA programs by evaluating performance and identifying ways to make these programs more efficient and effective. In addition, the FLRA Inspector General strives to prevent and detect fraud, waste, abuse, and mismanagement of the FLRA's resources and operations, which could adversely impact the organization's integrity and ability to perform its mission in a timely, customer responsive manner.

The primary objectives of the Office of Inspector General are as follows:

- To evaluate the efficiency and effectiveness of FLRA programs and resource management and identify best practices, as well as causative factors, impeding the accomplishment of the FLRA mission;

- To assist the Chairman and FLRA management in carrying out their responsibilities by providing them with objectives and timely information on the conduct of FLRA operations, together with the Inspector General's independent analysis, conclusions, and recommendations;

- To use evaluations, internal reviews, and more traditional assessment tools of audits, inspections, and investigations, to maximize oversight and strengthen system and process controls; and

- To support the Administration and Congress in maximizing Government integrity and efficiency and minimizing the occurrence of fraud, waste, abuse, and mismanagement.

AUDIT/INTERNAL REVIEW ACTIVITY

During this reporting period the FLRA Office of the Inspector General performed the following audits and reviews in compliance with Government auditing standards:

2007 FLRA Financial Statements Audit ***Closed***

The Final 2007 Financial Statement Audit has been completed and issued to FLRA management for issuance to OMB. This Financial Statement audit affirmed that FLRA Management transferred its financial responsibilities to the Department of Interior

National Business Center in FY 2006 and much of FLRA's financial responsibilities improved during FY 2007. However, it still took an excessive amount of time for FLRA management to provide the necessary financial information for the 2007 Financial Statement auditors. In FY 2007, no material weaknesses were noted and the audit focused on previous findings and recommendations of the 2004-2006 Financial Statement Audits which were not addressed by FLRA Management. The 2007 Financial Statement Audit did affirm that several previous findings and recommendations relating to previous Financial Statement audits were finally addressed. The FLRA Inspector General and Financial Statement auditors agree that FLRA's decision to turn Financial Management over to the National Business Center will definitely improve FLRA's financial management. Also, the Chairman, FLRA who was also acting as the FLRA Chief Financial Officer has recently hired a professional and experienced Chief Financial Officer who is focusing on the Agency's issues and interacting properly and professionally with the FLRA Inspector General.

During this reporting period, the FLRA Office of the Inspector General contracted auditors conducted the required annual Financial Statement audit of FLRA's compliance with Federal financial statement requirements. The auditors had a difficult time trying to meet with the Chairman and now former Executive Director of the Agency to discuss issues revealed both by previous financial statement audits and this 2007 audit. Once again, FLRA management took an extensive amount of time to provide the auditors necessary information and the 2007 Financial Audit could not be issued before the end of this reporting period but should be issued by Management soon. Management finished and issued the PAR and Auditors Financial Statement Report to the Office of Management and Budget on April 4, 2008.

FLRA Inspector General Internal Review of FLRA Administrative Programs **Open**

During this reporting period the FLRA Inspector General began an Internal Review of FLRA Administrative Programs. Over the past year, FLRA management has focused more properly on addressing administrative programs which required updating and addressing the President's Management Agenda requirements even though it was not an official requirement for this Agency. The FLRA Inspector General's internal review will provide FLRA management with independent and objective issues that should be addressed to improve the FLRA's administrative environment even though Financial Management, Human Resources and Information Technology have been contracted to be handled by the Department of Interior National Business Center.

FLRA Inspector General Response to Congress and GAO regarding FLRA Inspector Independence and Interaction with FLRA management as well as Management's response to Inspector General Findings and Recommendations .

Closed

During this reporting period, the FLRA Inspector General responded to Senator Waxman's request for information regarding management's response to corrective

actions from 2000 to 2008. The FLRA Inspector General also responded to GAO's request to the FLRA Inspector General to address and comment on questions which will be provided to all ECIE/PCIE Inspectors General for all Inspector General environment responses.

FLRA Inspector General Project on Government Oversight Survey ***Closed***

During this reporting period the Project on Government Oversight (POGO) was issued at the request of POGO. The FLRA Inspector General was involved in creating specific issues for this survey with POGO and also conducted and issued the FLRA Inspector General's specific response to the POGO survey.

FLRA Inspector General Instructions and Oversight Reports ***Open***

During this reporting period, the FLRA Inspector General again requested that management place the FLRA Inspector General's updated and newly created Inspector General instructions which were created in 2006 and still are not on the FLRA Inspector General Internet. The FLRA Inspector General can not enter instructions, audit and internal review reports, Strategic Plans and other required information on the FLRA internet and management has been told several times that it is important for FLRA employees to have access to the Inspector General's current policy and oversight activities. Previous I998 and I999 Inspector General instructions are still on the FLRA internet but not the new ones. Although all required Inspector General information is sent by the FLRA Inspector General to the IGNET and entered immediately. Management apparently does not want the FLRA Inspector General's independent and objective information accessible on its website which is totally improper.

ADDITIONAL ACTIVITIES

Executive Counsel of Integrity and Efficiency (ECIE)

The FLRA Inspector General attends the ECIE monthly meetings on a regular basis to ensure that the FLRA Inspector General is current and aware of requirements, operations and issues related to ECIE Inspectors General. The FLRA Inspector General represents the ECIE on the PCIE/ECIE Human Resource Committee. The FLRA Inspector General also will be undergoing an ECIE/PCIE Peer Review in May of 2008,

ECIE 2007 Awards for ECIE Inspector General Staff

The FLRA Inspector General was appointed as the Chairman of the 2007 ECIE Inspector General Awards Program. Along with IGs from Equal Employment Opportunity and the Federal Communications Commission, the ECIE Awards Committee reviewed all performance proposals submitted by ECIE Inspectors General. The results were provided to the PCIE/ECIE Awards committee for the Awards Affair on October 23, 2007.

Training

During this Reporting Period, the FLRA Inspector General attended the following conferences which did not require financial expenditures for the FLRA Inspector General. Ethics training was provided on line by the FLRA Ethics Officer. The FLRA Inspector General is only allocated $500.00 per year for training which still is insufficient for Inspector General senior level training and is used for the PCIE/ECIE annual conference which is essential to attend. The training attended by the FLRA Inspector General was:

October 10, 2007	Government Executive FISMA
February 2, 2008	Ethics
February 20, 2008	Government Executive Management Excellences
February 28. 2008	Government Executive Information Security

Oversight Corrective Actions

On January 2, 2008, the FLRA Inspector General received the Chairman's response to 175 OIG findings and recommendations from 1998 to the 2007. The FLRA Chairman requested that most of them be closed because they were nearly ten years old. The FLRA Inspector General reviewed the FLRA Chairman's responses and all of the recommendations to see if they were no longer required. 46 of 175 recommendations have been closed. Some open recommendations need specific contact, designated law; current explanations of what specific actions were done relating to Management's request for closure for actions taken to the Inspector General before they can be closed. Those that required management response and are still open are included in the attached chart. Those that are closed are so marked and will be eliminated from the corrective action log after this report.

Security Issues

During this reporting period. a security issue did occur on February 28, 2008 in Atlanta Georgia. An Atlanta Regional Office employee was given permission by the senior Attorney to take her computer and case file home so that she could go straight to the complainant in the morning. On her way home, the subject employee stopped to do some shopping. While in the store, someone broke into the car and stole her brief case with contained her computer and case file. When the employee came out and saw what happened, she immediately called the police and contacted the FLRA Acting Executive Director and his Assistant. The Federal Protective Service was contacted to investigate the issue.

Inspector General Corrective Actions

The following Inspector General Oversight recommendations chart indicate that Management responded to recommended corrective actions issued by the FLRA Inspector General from 1998 to 2007. The FLRA Inspector General checked into all,

most of which Management wanted closed because most of the early recommendations not responded to previously were nearly ten years old. The recommendations which the FLRA IG affirmed could be closed are indicated in the chart below. Those that were left open require more specific information from FLRA Management before they can be closed or eliminated. Management has been provided with specific information regarding these requirements.

Response to 1998 --2007 FLRA Inspector General Oversight Activities Recommendations:

Report No. Issued Date	Recommendation	Target Completion	Status
NARA Evaluation of FLRA Section I	1/8(a) Develop a self-valuation records mgt. checklist and distribute.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	(b) Conduct periodic evaluations		**Open**
	(c) Ensure recommendations are implemented.		**Open**
Section II	II/1: Ensure that the maintenance of records documenting agency actions, policies and procedures are current and distributed to staff.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	II/2(a) Review working case files retention		**Open**
	(b) Meet with office Directors to develop retention schedules for all records not in current schedule and get for changes to current schedule.		**Open**
	(c) Develop retention schedules for new records and make changes to current schedules.		**Open**
	(d) Submit new schedule for Archivist's approval		**Open**
	(e) Include approved schedule in updated instruction 1323.1.		**Open**
	II/3: Require offices to separate temporary and permanent case files.		**Open**
	II/4: Ensure that photographs that are a part of a permanent case file conform to 36 CFR Section 1232.		**Open**
	II/5: Establish a Vital Records Program.		**Open**
	II/6: Identify vital FLRA records and enact measures to protect and update them, and ensure their availability during emergencies.		**Open**
	II/7: Consider the offsite maintenance/storage of copies of vital records.		**Open**
Section III	III/1. Identify which FLRA records are not covered by records schedule or the General Record Schedules.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	III/2: Develop and submit to NARA proposed records schedules for unscheduled records.		**Open**
	III/3: Formalize the creation maintenance/disposition of administrative records to the same extent as program records.		**Open**
	III/4: Offer records mgt. Guidance to staff on electronic Records Mgt. And FOIA procedures (including E-FOIA amendments).	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**

Mgt. Letter 4/19/98 Instructions/MOU Update	1. Update all FLRA delegation of authority, memoranda of understanding, and instructions to reflect current mission.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	2. Distribute updated policy to all managers and make them available to all employees in one central folder on the FLRA website along with updated index.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
9/28/99 OPM Review of FLRA Human Resources Program	1. Establish an accountability system to assess mgt. utilization of human resources.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	2. Study quality of performance feedback and provide strategies for ensuring sufficient quality performance feedback is provided to employees	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
Audit of the FLRA FY 98 Financial Statements and Central Services Fund (Report No. 99-01-September 1999).	1. Review all current personnel files to ensure payroll, leave and benefits information is correct and reconciles that which is maintained by Denver Payroll Operations Division and take appropriate action to reconcile any overpayments or under payment found. The results of this effort should be specifically reported to the FLRA Inspector General.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	2. Review, update and revise as necessary, FLRA Regulations 2301.1 Financial Mgt. System to reflect contemporary policy, including a requirement for a documented yearly review of financial mgt. statements by the Executive Director and audits of financial statements by independent source on a yearly basis	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
Internal Review of FLRA External Affairs May 2000	1. Create centralized Administrative Tracking System.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	2. Develop/implement FLRA External Affairs Policy.		**Open**

	3. Create Agency Policy Compliance with the Paperwork Reduction Act.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
FLRA Information System Security Audit January 2001	13. Define rules of behavior for each system based on management's defined level of acceptable risk.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
Internal Review of FLRA's Travel Program 9/18/01	1. Director, Budget & Finance Division (BFD) should prepare overarching general agency travel policies, which address requirements, expectations and prohibitions.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08.**
	2. Update, revise or cancel existing obsolete travel instructions and guidance including: - FLRA travel Guideline Handbook. - Guidance on reimbursable support.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08.**
	3. Ensure that all lists and policies that are sent to the National Business Center, national Travel Service, Inc., and Citibank are current.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08.**
	4. Director, BFD should discuss the use of FLRA's formatted travel reimbursement vouchers and address any deficiencies with the Director, IRM.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08**
	5. FLRA Travel Manager should request that National Travel website to accommodate FLRA's travelers need and ensure that all FLRA employees are trained to use the website.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	6. Require FLRA travelers to use Hotel Occupancy tax elimination forms while on government travel. Compile list of states that honor and fail to honor such forms and distribute such forms and distribute to FLRA employees.	Mgt. response to IG findings and recommendations t e-mail 12-10-07.	**Closed 1/19/08.**
	8. Director BFD should work with National Business Center to set criteria, standards and policies for travel reimbursement.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**

Internal Review of FLRA Travel Program September 2001.	1. Conduct a cost benefit analysis for automating the procurement system and implemented if cost effective.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	2. Establish a MOA with an executive Agency to administrative FLRA contract appeals.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	3. Brief FLRA management on basic federal procurement requirements.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
Mgt. Letter Fair Act Compliance June 4, 2002	1. Create Internal policy (include competition plan) for contracting commercial activities.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	2. Annually see mgt. input validate inherently governmental and commercial activities.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	3. Perform cost analysis on positions identified in the FY 2002 and future Fair Act submission private sector as well as federal organizations before contracting with federal agencies.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4. Include justifications retaining defined non-inherently government positions in the FLRA.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	5. Assign future responsibility for competitive outsourcing including Fair Act Compliance, to the FLRA Contracting Officer.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/98.**
Case Handling	1. Provide Regional Office Personnel contemporary training in customer service, communication, behavioral and other pertinent human capital training.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	2. Provide Atlanta Regional Office employees training on federal, FLRA and OCG administrative requirements including employee rights and responsibilities.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08.**
	3. Provide new Atlanta Regional Office employees with on site training on OGC unfair labor practice charge	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	and representation case processing policies.		
	5. Obtain a qualified person to perform a Myers Briggs Analysis and use this analysis for employees to understand behavioral interactions, perceptions and reactions.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
Internal Review of Debt Collection November 02	1. Create and provide FLRA employees with policy/guidance on the use of Government credit card (both previous IG audit/internal reviews on Simplified Acquisitions and the Travel Program recommended this). FLRA policy should incorporate the cancellation of a credit card if an individual misuses the card more than once.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08.**
	2. Require the FLRA Contracting Officer and Travel Manager to conduct monthly reviews on government credit card usage by FLRA employees, pursue questionable items and documents findings. The Executive Director should review this document.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	3. Require supervisors to provide employees information on the use and misuse of the government credit card and provide more oversight over employees who have misused their cards.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08.**
	1. Budget and Finance Division (BFD) should generate transactional report for General Ledger Accounts #4870 and 4880 to determine the nature of transactions being recorded, processed and changed that are needed to properly record transaction affecting these accounts.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	2. BFD should accrue for annual invoices received and not yet processed with a fiscal year subsequent processing date.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08.**
	3. BFD should check Citibank invoices received and not yet processed by the end of the fiscal year and establish dollar thresholds that have not been accrued in the	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**

Internal Review of Debt Collection November 02	previous invoice accrual and determine if goods or services have been received prior to the end of the fiscal year. This determination should be documented.		
	4. BFD should review old, undelivered orders and not obligate them prior to fiscal year end if they are no longer valid.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	5. BFD should resend invoices for Federal Agency receivable and have the National Business Center (Denver) pursue these collections.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08.**
	6. FLRA should request two copies of non-reproducible reports in order to ensure support documents are retained. BFD should purse retaining electronic versions of system-generated reports.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	7. FLRA should implement procedures to ensure that both the journal entries for the disposition of fixed assets and correction of expenditures erroneously capitalized as fixed assets are performed in a timely manner to ensure proper statement of the general ledger at the fiscal year end.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	8. Expenditures recorded to fixed assets should be properly reviewed prior to recording to ensure each of the expenditures meet the definition of capitalized assets.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08**
	9. The Administrative Services Division should review copies and other office automation centrally and the number of vendors should be minimized to obtain economic purchases and efficiencies in maintenance and operation.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08.**
	10. FLRA should identify furniture on a replacement cycle with the Agency's Central Services Fund to provide a systematic method for budgeting for and replacing furniture.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	11. BFD should implement the use of electronic spreadsheets as a standard	The IG received Mgt. response to IG findings and recommendations	**Open**

Internal Review of Debt Collection November 02	for accounting documentation to allow for easy documentation of explanatory notes and imputing changes.	by e-mail Jan.2, 08	
	12. FLRA should include an amount in the accrued FECA liability for estimated fourth quarter FECA claims costs.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	13. FLRA should record liability for future workers' compensation.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	14. The FLRA should pursue the filling of the BFD Accounting Officer position.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/19/08.**
	15. The FLRA should enhance the Accounting Manual with the detail of specific procedures for the department staff	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	16. FLRA should develop written budget information and execution policy that outlines the process; states procedures utilized and clarify FLRA approaches and methodology.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	17. Significant changes or direction from the initial budget submission should be communicated to cost center managers in a timely manner.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	18. FLRA components and subcomponents should develop data to support effective and justifiable resource allocations.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	19. The FLRA should consider separating the information Technology budget from the Agency Central	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

Internal Review of Debt Collection November 02	Services Fund and place it under the responsibility of the Chief information Officer.		
Executive Summary of FLRA Case Processing	1. FLRA Authority Members/Chief Counsels should develop standard policy and timeliness for case processing, including the average length of time the case should be at various stages of its process.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	2. The FLRA Chief Counsel need to work with the Director, Case Control Office to expand the current system and establish a complete and interactive automated Case Tracking System.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1//29/08**
	3. FLRA Authority Members should standardize their case processes, internal goals, internal controls and performance standards for all of their employees	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08.**
	4. FLRA Authority Member should create a standard case processing policy (or manual) to ensure that current and new employees perform their duties appropriately.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	5. The Screening Committee should be required to provide more merit review and legal issue information on the cases they review.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	6. The Authority cases should be reviewed thoroughly by each Chief Counsel.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	7. Input from the Members at the time of case assignment and more interaction among the Members and their senior staff would eliminate repetition.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	8. The Authority should consolidate the issuance of the Issue Memorandum for noncomplex cases.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

Executive Summary of FLRA Case Processing Cont.	9. The Director, Case Control Office, Members' Senior Chief Counsels should interact again with the Chief Information Officer and Director, Information Resources Management to improve the current case tracking system to support Authority Member Office case tracking process.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	10. Add an additional FTE to the Collaborative Alternative Dispute Resolution Office to enable the Authority process of resolution to expand.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	11. The Authority should plan a training conference for Federal agencies.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
Follow-up on FY/2000 FLRA IG Review of FLRA Human Capital	1. Human Resources Division should prepare a work plan specifically related to the FY 2000 Findings and Recommendations.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	2. Establish an integrated senior leadership/mgt. team to address human capital issues and provide justified recommendations to the Chairman.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	3. Reinstate monthly mgt. meetings during which current mgt. issues are discussed and each manager is required to brief all managers on major activities.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4. FLRA components should be briefed on behavior and engage in personality testing. (Myers Briggs Type indicator and/or Strong Interest Inventory). This could be done in – house or at an offsite meeting.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	5. The Agency needs to compile more human capital statistics to make proper human capital decisions. The following data should be considered to be collected by HRD:	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

Follow-up on FY/2000 FLRA IG Review of FLRA Human Capital	- Workforce data, - Skills inventory, - Dates and dispersal of performance appraisal, - Yearly vacancies and time period required to fill them. - Yearly data on number and cost of bonuses, awards and other incentives, - Yearly statistics on grievances, - EEO complaints and costs in dollars, - Costs of promotions and within grade increases, and amount per employee spent for training and its percentage of the operating budget.		
	6. Update the FLRA Strategic Plan and have management revise component action plans and employee work and performance plans with focus on agency-wide results.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	7. The Chairman, FLRA should appoint a Human Capital Officer and/or Senior Mgt. Committee who should address Agency-wide human capital issues and work with the Director, HRD to ensure agency-wide compliance with the President's Mgt. Agenda's human capital standards.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	8. FLRA/HRD should perform an Agency-wide employee skills inventory. It definitely would provide a baseline for skill needs, employee training and future hiring.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	9. All FLRA supervisors should be required to provide employees with work plans and individual development plans.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08.**
Internal Review of FLRA's Occupational Safety and Health August 2003	1. Add contemporary safety, health, and security information including the Emergency Plan and a current list of FLRA policy to the website as well as the Orientation Package given to new employees.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	2. Increase Agency-wide training for FLRA safety and health programs. Ensure that all supervisors are knowledge, aware of OSHA requirements and provide contemporary information to their	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	staffs. Include volunteer training to CPR and increase safety evacuation information to include maps of areas to ensure employee safety.		
	3. FLRA/HRD should ensure that all OSHA statistics and records be maintained so that the FLRA is in compliance with the OSHA requirements.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4. FLRA/HRD should expand its definition of sensitive positions to, at least, include Security Officers, Computer information Officers and both senior and line managers and comply within its Drug Free Workplace Plan by randomly testing at least one person per year.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	5. The FLRA Exe. Dir. and Admin. Ser. Div. Should review the Interagency Agreements with the Dept. of HHS and ensure that all stated provisions are current and addressed.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	6. The FLRA Safety Program Manager should ensure that all FLRA subcomponents maintain standardized sufficient and accessible safety/protective equipment.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	7. FLRA management should prioritize the development of an FLRA Continuity of Operations (Contingency) Plan.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	8. Annual FLRA facility (Headquarters and Regional Offices) safety checks should be performed by the building Security Officer or FLRA Security Officer, and maintained/documented and followed up by ASD's Security Officer.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
Internal Review of FLRA's Government Vehicles August 2003	1. Because of the significant amount of travel by some agency component and subcomponent employees, appropriate agency internal travel policy and statistics need to be	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	defined and maintained by all three components of the Agency to properly assess travel costs and budget travel allocations.		
	2. FLRA Budget and Finance Division Dir. should semiannually monitor travel transportation mileage logs and related costs, travel safety and security incidents and other related expenditures cost and provide internal semi-annually reports to the Chairman, FLRA, Counsel, Chairman of FSIP, and Dir. of Admin. Law Judges.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	3. Director of Administrative Service Division should: (a) Work with building owners and maintenance personnel to ensure that parking garage exterior doors remained locked and secured. (b) .Install door locks on all interior doors.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open (3(a)(b))**
Office of the General Counsel Internal Review of Remote Duty Locations March 2004	1. The FLRA should comply with Public Law 106346 and create policy for employees who are or will volunteer to work full-time at home prior to making a decision to eliminate their remote duty stations.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
Contracting Report August 2004	1. FLRA mgt. should focus on creating and/or updating policy for their procurement operations and providing this policy to contracting employees to that the subject employees are properly informed of changes. Contract file information should be standardized and submitted proposals should contain documented evaluations. Task order written by FLRA managers should include evaluation criteria by which contractors will be evaluated.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	2. The FLRA Contracting Officer needs to understand that, in spite of his/her authority and independence to handle claims and make final decisions, FLRA Mgt should be informed of contract related problems and claims that have been filed against the Agency prior to processing, especially when the	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**

	alternative dispute resolution process is to be used.		
	3. FLRA Mgt. should focus more on human capital and customer orient relationships. Also FLRA management should be aware of and support appropriate alternative dispute resolution for claims as they do for unfair labor practice charges and arbitration cases, which provide greater satisfaction to the filing party, innovative methods of resolving disputes and greater efficiency in achieving settlements.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4. FLRA mgt. should ensure that senior appointed managers have knowledge and/or are provided with necessary training in the program they are responsible for managing.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
FY 2004 Audit of FLRA Security Programs	1. FLRA CIO should develop and maintain: (a) A visitor log that all data center visitors are required to sign upon arrival and departure; (b) An emergency contact line list, and; (c) ASD develops effective policies for managing Kastle Keys and direct ASD security personnel to implement procedures in accord with the policies adopted.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08.**
	1(2) FLRA CIO should: (a) Fully develop disaster recovery, IT contingency or operations plan: (b) Provide training to enable personnel to effectively implement all plans and require periodic training; and, (c) After each plan is implemented, conduct and document testing to ensure that each plan is responsive, and periodically reevaluate plans and keep plans current.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

FY 2004 Audit of FLRA Security Programs 9/30/2004	2(4). FLRA CIO should Perform a C&A review in accordance with NIST standards and authorizes the general support system for processing.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	3(5). FLRA should ensure that a management official authorizes in writing the use of each general support system based on an acceptance of risks identified with the system certification process as described by NIST.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4(6) FLRA should ensure that staff members adhere to documented policies and procedures for performing backups of network file and mail servers.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	5(7). FLRA CIO should: (a) Develop a program to provide annual security awareness training to all FLRA employees in accordance with OMB requirements and; (b) Develop proper procedures to accurately assess and report on the program's level of attendance and effectiveness.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	(6)8. FLRA CIO should develop a complete Security Program Plan, arrange for appropriate personnel to review it, revise the plan accordingly and obtain approval cognizant executive management.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	(7)9. FLRA CIO should develop, document and implement an incident response plan consistent with NIST and OMB criteria.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	8(10). FLRA should: (a) Take immediate action to ensure timely development and implementation of policies and procedures necessary to establish and support FLRA's information security program, and;	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	(b) Develop and implement policies and procedures to track evaluate, and monitor FLRA's information and information systems security program in accordance with OMB Circular A-130, Appendix III; and (c) Ensure proper and timely reporting to OMB and Congress.		**Open** **Open**
	9(11). FLRA CIO should: (a) Develop policies and procedures requiring that patches be properly tested in a test environment before being placed into production. (b) Develop a test lab to adequately test patches; and (c) Provide training to individuals to ensure that multiple personnel can perform critical functions and activities can be performed by multiple personnel.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	10(12). FLRA CIO should: (a) Develop and implement a formal SDLC methodology based on NIST guidance and ensure the policy addresses the following elements: - Sensitivity of data to be processed in the system, - Resources required for adequately securing the system, - Input form the equivalent of an Investment Review Board, - Authorization for software modification documentation and maintenance, - Budget request to include security resources for the system, - Security controls consistent with and integral to senior management's standards, and - Security requirements to be included in solicitation documentation. (b) Develop and implement a formal change control policy outlining the procedures needed to ensure that system configuration changes are properly documented, authorized, approved, and tested before being	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	moved into production or implemented.		
	11(13) FLRA Mgt. should: - Suspend access or implement adequate procedures to mitigate risks associated with CIO's access privileges to the network domain servers and local account passwords and follow through with the Windows 2000 migration and rollout initiatives to ensure that current passwords that have been compromised due to the departure of the network manager do not continue to present the Agency with a major security risks.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	12(14) FLRA CIO should: (a) Develop policies and procedures requiring periodic review of user access controlled, and;	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	(b) Analyze generic accounts currently active on the network operating system to ensure that they are appropriate and that account access are controlled and monitored.		**Open**
	13(15) Mgt. needs to focus on information technology to improve FLRA information technology systems. Mgt. should review previous IG Reports, which contain information security findings and recommendations	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	14(16) FLRA should obtain the proper testing material and scan all FLRA laptops/computers throughout the Agency to see if they contain improper websites.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
Websites Investigation 3/3/05	1. Mgt. should reinstate technology as an integral part of its strategic plan.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	2. Mgt. should reinstate its sub component Technology Committee which could provide mission related problems and requirements to the FLRA CIO.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**

2005 Financial Statement April 14, 2006	1. Executive Mgt. should start the agency towards FISMA compliance by providing support for correcting the out-of-compliance situation. This support should consist of memoranda, policy and documented directions, but also of financial and budgetary resource allocation for the goods, services, and personnel needs of the agency to correct the situation. This support, along with the undertaking of corrective actions by the Chief information Officers and other FLRA Staff, should be focused on implementing the provided to the FLRA from the fiscal year 2004 FISMA Audit Report.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	2. Executive management should establish who is to perform Chief Financial Officer duties and responsibilities for the agency. This individual should have the appropriate knowledge and skills needed for fulfilling all the necessary duties and responsibilities.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	3. Executive management should ensure agency policies and procedures are kept current and in accordance with existing laws and regulations. This assurance would entail monitoring existing policies and procedures and identifying those that are in need of revision. The same should be for those policies and procedures submitted by agency Director concerning changes needed for adoption of the policy or procedure by the agency.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/98.**
	4. FLRA should ensure continuity of its operations through having better support providers and their services. This support could be provided in many different ways, including obtaining external system support providers and their services.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/19/08**
	As an interim measure, other FLRA employees should be given the appropriate training and guidance to establish adequate support for the continued functions. This would ensure that is a sufficient "backup knowledge base" in other employees	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	in the event of a loss of a single critical employee.		
	5. FLRA should determine the best system source for its overall accounting, budgetary, and financial need on a going forward basis. This may involve determining other options available from the U.S. Department of the Interior as well as alternative private sector or governmental sources that can efficiently meet FLRA's needs.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	6. Detailed fixed assets records should be maintained and reconciled to the general ledger on a timely basis to ensure accurate accounting for assets. These records should be timely and appropriate updated each period for asset additions and subtractions resulting from acquisitions, trade, disposals, etc.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	7. Mgt should address cash disbursement procedures, accounts payable procedures and internal controls in its development of an improved system of fiscal and accounting management. The process of accounts payable should be core function that is contained within the accounting system.		**Open**
	8. The Executive Dir. should examine the procurement process between the Divisions of Budget and Finance and Administrative Services and ensure the proper policies and procedures are in place to provide that FLRA obligations are recorded into the agency accounting records in an accurate and timely manner. In addition, the Executive Director should ensure that the policies and procedures include adequate internal control and monitoring.	Not responded to by Management.	**Open**
	9. Information needed for each quarter closed should include all necessary updated information for fair statement of the financial position of the FLRA.	Not responded to by Management.	**Open**
	10. The process of updating the ability of accrued leave should be conducted quarterly in time for the fiscal quarter accounting closed. This updating should ensure fair statement of the accrual by obtaining accurate	Not responded to by Management.	**Closed 1/29/08**

	and reliable data needed to determine the accrual.		
	11. The process of updating the liabilities of accrued FECA and Future Workers Compensation should be conducted quarterly in time for the fiscal quarter accounting closed. This updating should ensure fair statement of the accrual by obtaining accurate and reliable data needed to determine the accrual.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	12. Formal collection procedures should be establish that included: (a) The formal periodic review of the account receivable aged trial balance; (b) The implementation of procedures for contacting delinquent accounts for payment, such as sending letters; (c) The formal periodic review of the account receivable aged trial balance; (d) A quarterly assessment concerning the collectibles of the receivables, and; (e) The determination of allowance for doubtful accounts.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open (12)(a)(b)(c)(d)(e)**
	13. The FLRA should ensure that the PAR is delivered by the regulatory due date.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Open**
	14. Lease agreements should be reviewed for existing occupied and used spaces and ensure each lease is accurate and complete. Any omissions should be addressed and followed u with appropriate written requests to the leasing officer.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08**
	15. In conjunction with the back up of key accounting positions, procedures are established for a review of manual adjusting journal entries prior to entering to the system.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	16. FLRA should address whether alternative summary level information can be posted to the general ledger for the payroll interface. With summary information by department, the general ledger would be greatly improved as a monitoring and analysis tool for management.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

2006 Financial Statement Audit April 14, 06	1. The FLRA Chairman or designated management official oversee audit follow-up including resolution and corrective actions ensuring that (a) high priority has been assigned to the resolution of audit and to corrective action; (b) systems of audit follow-up, resolution and corrective action are documented and in place. (c) timely responses are made to all audit reports. (d) disagreements are resolved, and; (e) corrective actions are actually taken.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open (1(a)(b)(c)(d)(e)**
	2. Mgt. address, the adequacy of internal control in Federal programs and operation in compliance to OMB Circular A-123.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	3. Mgt and its employees establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal controls and conscientious management.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4. Management ensure that FISMA is complied with and that each year an independent evaluation of information security program and practices of FLRA is done to determine the effectiveness of such programs and practices with the deficiencies report with the deficiencies reported under those evaluations being properly addressed and resolved.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	5. Mgt. ensure that OMB Circular No. A-136, "Financial Reporting Requirements is adhered to by the agency in all respects.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	6. Mgt. has failed to respond to weaknesses in control environments of previous financial statement audits and extensive amount of FLRA Inspector General findings and recommendations stated to independent and objective oversight activities. Mgt. needs to evaluate and audit, investigation and oversight	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	report findings and recommendations and provide responses and resolution to all issues addressed in these reports.		
	7. Mgt. must ensure timely recording of obligations onto the general ledger.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	8. Mgt. should establish independent monitoring of Accounts receivable to ensure proper collection and/or resolutions.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
Internal Review of FLRA Administrative Policy February 27, 2007	1. FLRA procedures are inadequate for the oversight of financial accounting and reporting. Mgt. needs to establish appropriate control activities, communication and monitoring of accounting and financial reporting operations in effect for the FLRA.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	2. As stated in AICPA's AU Section 333 "Management refused to furnish written representation which constitutes a limitation and caused the auditor to disclaim an opinion. Codification of statements on Auditing Standards indicates that the Mgt. letter is necessary to confirm representations given to the auditor. Mgt. needs to comply with this requirement.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08	**Closed 1/29/08**
	3. Mgt. must issue PAR reports to Financial Statement auditors and must be completed in order to render an audit opinion.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	4. Procedures to review and analyze unliquidated obligations for the determination of proper liability and accrual and proper obligated funds balances.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Closed 1/29/08**
	5. Mgt. has failed to follow-up and correct previously identified weaknesses in internal controls and needs to be establish adequate internal controls over general ledger	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

	reconciliations and supporting documentation for general ledger balances.		
	1(a) The FLRA Executive Director should immediately create a new instruction for creating FLRA administrative instructions. (b) The FLRA Executive Director should immediately review the cancelled policies and have necessary replacement policies issued as quickly as possible. (c) The FLRA Executive Director should address the review, update, and/or revision of all FLRA administrative instructions issued over 5-7 years ago, especially those related to Human Resources, Security Contracting, Procurement and Financial Statement/Budgeting and Accounting.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open** **Open** **Open**
	2. The FLRA Executive Director should immediately review all current instructions without Executive Directors signature and sign or attach a signature to all instructions implemented during the last 7 years that have not been removed.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**
	3. The FLRA Executive Director should review the 6 listed instructions that are on the FLRA website and cancellations list. If they are acceptable as current policy, remove them from cancellations list. If they should be cancelled, remove them from the FLRA instruction website.	The IG received Mgt. response to IG findings and recommendations by e-mail Jan.2, 08.	**Open**

TABLE I

INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS

	NUMBER OF REPORTS	DOLLAR VALUE
A. *For which no management decision has been made by the commencement of the reporting period.*	No Questioned Costs	
B. *Which were issued during the reporting period?*	2007 Financial Statement Audit No Questioned Costs	
C. *For which a management decision was made during the reporting period.* *(i) Dollar value of disallowed costs.*	None	
(ii) Dollar value of costs not disallowed.	The Chairman must approve all budget expenditures.	
D. *For which no management decision has been made by the end of the reporting period.*	No Questioned Costs	

TABLE II

INSPECTOR GENERAL AUDIT REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

	NUMBER OF REPORTS	DOLLAR VALUE
A. *For which no management decision has been made by the commencement of the reporting period.*	*Inspector General recommendation to conduct an independent contracted technical information security technology audit for FISMA and significant IRM deficiencies. Not approved so far*	*$85,000.00*
B. *Which were completed during the reporting period?*	*2007 Financial Statement Audit*	
C. *For which a management decision was made during the reporting period.*	*No response provided.*	
(i) Dollar value of recommendations that were agreed to by management.	*None*	
(ii) Dollar value of costs that were not agreed to by management.	*No response to IG request for funds for 2007 Security Technology Audit provided.*	*$85,000. 00*
D. *For which no management decision has been made by the end of the reporting period.*	*2005-2006 Financial Statement Audit Findings/Recommendations responded to by Chairman/CFO*	

FEDERAL LABOR RELATIONS AUTHORITY Office of the Inspector General Oversight Activities Summary October 1, 2007 – March 31, 2008	
SUBJECT	STATUS
Administrative Investigations	2
2008-I- 01	Closed
2007-I -02	In process
Inspector General Hotline Calls: During this reporting period IG handled 3 Hotline Call	
2008-H-01 2008-H-02 2008-H-03	Closed

FEDERAL LABOR RELATIONS AUTHORITY Office of the Inspector General CORRECTIVE ACTION SUMMARY October 1, 2007 – March 31, 2008	
New Corrective Actions	7
Open Corrective Actions Carried Over	152
Total Actions Closed This Period	46
Total to be Carried Over	136

Definitions

Actions

Completion by management of either all actions necessary to implement report recommendations or a management decision that determines no action is necessary.

Funds Be Put To Better Use

The amount of savings estimated by the Inspector General that could be obtained by implementing report recommendations relating to more efficiency and effectiveness of programs and operations.

Management Decision

A final decision made by management in response to audit report recommendations that may include actions concluded to be necessary or a determination that no action is necessary.

Management Letter

This document brings to the attention of management any of a broad range of issues and subjects which should be addressed by management, but do not require formal audit or investigation. Management letters are generally unplanned and are issued to report on situations found in conjunction with an on-going or completed audit or investigation. These letters may also be used to expand on previously issued audit report recommendations.

Questioned Costs

Expenditures questioned by the Inspector General are usually due to the following:

Unsupported costs, which involve inadequate documentation; Disallowed costs, which involve an alleged violation concurred with by Managements Decision of a law, regulation, grant, contract, or another agreement; or unnecessary costs which involve unnecessary or wasteful spending.

REPORT FRAUD, WASTE, ABUSE, AND MISMANAGEMENT

TO

THE FEDERAL LABOR RELATIONS AUTHORITY

OFFICE OF THE INSPECTOR GENERAL

HOTLINE

1-800-331-3572 (24 hr. service)

202-218-7744

or write to

FLRA

Office of Inspector General

1400 K Street, NW

Suite 250

Washington, D.C. 20424