



OIG Office of Inspector General

Federal Labor Relations Authority

ANNUAL AUDIT PLAN

Fiscal Year 2026

October 2025

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OVERVIEW

As set forth in the Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401-424, the Federal Labor Relations Authority (FLRA) Inspector General is responsible for providing direction for and conducting, supervising, and coordinating audits and other reviews relating to the programs and operations of the FLRA. This Annual Audit Plan (Plan) for Fiscal Year (FY) 2026 describes audits and other reviews that will support and further the FLRA's mission. In formulating this Plan, we considered:

- Statutory and regulatory requirements, including requirements from the:
 1. Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401-424;
 2. Chief Financial Officers Act of 1990, as amended, 31 U.S.C. § 3521;
 3. Federal Information Security Modernization Act of 2014 (FISMA), as amended, 44 U.S.C. § 3555;
 4. Privacy Act of 1974, as amended, 5 U.S.C. § 552a, and Consolidated Appropriations Act, 2005, as amended, 42 U.S.C. § 2000ee-2;
 5. Government Charge Card Abuse Prevention Act of 2012, as amended, 41 U.S.C. § 1909;
 6. Payment Integrity Information Act of 2019 (PIIA), 31 U.S.C. § 3353; and
 7. Reports Consolidation Act of 2000, as amended, 31 U.S.C. § 3516.
- Experience and observations from prior audits and other reviews;
- Time since particular programs and operations were last reviewed (if ever); and
- Complaints received and investigations conducted in prior years.

How We Created the Plan

The FLRA Office of Inspector General (OIG) intends to focus on identifying and responding to issues that are most critical or pose the most risk to the FLRA's mission. For purposes of the Plan, we have identified audit and review activities that will most support the agency's mission through effective oversight.

WHO WE ARE

Mission

The OIG's mission is to provide independent oversight by conducting audits, investigations, and other reviews of the programs and operations of the FLRA.

We carry out our mission by:

- conducting independent audits and reviews of FLRA programs and operations, the security of information technology, compliance with applicable laws and regulations, and the accuracy of financial reports; and
- investigating allegations of fraud, waste, abuse, and other misconduct.

Values

The OIG will accomplish its mission and conduct its operations consistent with the following values:

Independence

Independence is a fundamental value guiding OIG operations and our arms-length partnership with the Chairman and Authority Members. In all matters, we will make independent and objective judgments free from:

- undue internal and external influences, pressures, or other organizational impairments.
- personal bias or other personal impairments.
- direct financial or other potential conflicts of interest.

Integrity

The OIG adheres to the highest standards of integrity in its dealings with its employees, as well as the Chairman and Authority Members, Congress, and the public. We will:

- be honest, candid, fair, and constructive.
- conduct our work in an objective, fact-based, nonpartisan, and non-ideological manner.
- use Government information, resources, and position for official purposes.
- exercise discretion in using information acquired during the course of our work, appropriately balancing transparency with the proper use of that information.
- honor our responsibilities to the public interest, consistent with the highest ethical principles.

Excellence

Achieving our mission demands quality and high-performance standards. We will:

- bring appropriate knowledge, skills, and abilities to our work.
- maintain an effective quality control process.
- build efficiency, effectiveness, and security into our infrastructure, internal operations, and work processes.
- make constructive recommendations to address problems and issues, with proper consideration of the Authority's mission, goals, functions, and risks.

Professionalism

We effectively use our knowledge, skills, and experience to perform our duties, in good faith and with integrity. We will:

- treat others with respect and dignity.
- follow applicable professional and technical standards.
- comply with applicable laws and regulations.
- conduct our work in a constructive manner.
- exercise professional judgment and common sense.

Public Interest

The public interest is defined as the collective well-being of the community of the people and entities that we serve. We will:

- seek to protect the public interest and preserve the public trust.
- observe integrity, objectivity, and independence in our work.
- be accountable and responsive to the FLRA, the Congress, and the public.

Roles and Responsibilities

The Inspector General Act of 1978, as amended, required the FLRA and other “designated Federal entities” to establish an OIG.

The FLRA-OIG is responsible for:

- (1) Conducting and supervising audits and investigations relating to FLRA programs and operations;
- (2) reviewing legislation and regulations;
- (3) recommending policies designed to promote economy, efficiency, and effectiveness of the agency; and
- (4) keeping the Chairman, Authority Members, and Congress fully and currently informed about problems and deficiencies, as well as the necessity for corrective actions.

MANDATORY AUDITS AND REVIEWS

The Inspector General performs audits and reviews required by law, statute, or other authority. The table below identifies the subject of each mandatory audit and review and includes a brief description of the requirement and timing of the report's release.

Table 1: Mandatory Audits and Reviews for FY 2026

Subject	Description	Timing
Charge Card Program Review and Risk Assessment for FY 2025	The Government Charge Card Abuse Prevention Act of 2012 requires the Inspector General to conduct an annual risk assessment of the agency's purchase cards, travel cards, fleet cards, and convenience checks. It also requires the Inspector General to submit an annual status report of purchase and travel card audit recommendations to the Director of the Office of Management and Budget (OMB) within 120 days after the end of each FY.	January 2026
FLRA's Compliance with the PIIA for FY 2025	The PIIA requires the Inspector General to determine if the FLRA complied with the PIIA and submit a report for each FY to the head of the agency, the Senate Committee on Homeland Security and Governmental Affairs, the House Committee on Oversight and Government Reform, and the Comptroller General.	May 2026
Audit of FLRA's Privacy and Data Protection Program for FY 2026	The Consolidated Appropriations Act of 2005, requires a periodic report by the Inspector General in review of the agency's compliance with established privacy and data protection policies and procedures.	May 2026
Quality Assurance Review	The FLRA-OIG is required to have an annual quality assurance review of the FLRA-OIG audit function. The independent quality assurance review will assess whether the FLRA-OIG carries out its work in accordance with: established policies and procedures, including Generally Accepted Government Auditing Standards; OMB and Government Accountability Office guidance; and statutory provisions applicable to OIG audits.	May 2026

Subject	Description	Timing
FY 2026 FISMA Audit - CyberScope Assessment	The FISMA requires the Inspector General to perform an annual review of the agency's information security programs and practices and to report the results to OMB. The OMB and the Department of Homeland Security issue annual guidance on the format, contents, and submission requirements.	July 2026
Top Management and Performance Challenges Facing the FLRA for FY 2027	Each Inspector General is required by law, the Reports Consolidation Act of 2000, to provide the agency head with a statement that "summarizes what the inspector general considers to be the most serious management and performance challenges facing the agency" and "assesses the agency's progress in addressing those challenges."	October 2026
Financial Statements Audit for FY 2026	The Chief Financial Officers Act of 1990 requires the Inspector General to perform an annual audit of the FLRA's financial statements. The Inspector General is required to render an opinion on whether the FLRA's financial statements are presented fairly in all material aspects; report on internal control; and report on compliance with laws and regulations as they pertain to the financial statements.	November 2026

PLANNED DISCRETIONARY AUDITS AND REVIEWS

This section identifies the planned discretionary audits and reviews the OIG anticipates conducting in FY 2026. The table below identifies the subject of each planned discretionary review and includes a brief description and timing of the report's release.

Table 2: Planned Discretionary Audits and Reviews for FY 2026

Subject	Description	Timing
Management Advisory Review of the Variable Week Work Schedule Program	A review of FLRA's administration and implementation of the variable week work schedule program, which is an alternative work schedule that allows FLRA employees significant flexibility in establishing their weekly work schedules. Determine whether policies are adequate to ensure FLRA employees work the required 80 hours each pay period.	January 2026
Personal Identity Verification (PIV) card use for accessing FLRA systems	A review to determine the requirements and use of the PIV card to access FLRA network, IT systems and data. What is required and is FLRA complying with the requirements?	May 2026
Review of FLRA's physical property inventory, excluding information technology (IT) assets	Review agency policy on how physical inventory assets are tracked and compare to current agency practice. Determine whether FLRA uses an inventory system and assess the effectiveness of the inventory process.	September 2026
Review of FLRA's IT assets	A review of FLRA's IT records, policies, processes, and controls. Determine how IT assets are tracked and the adequacy of asset tracking and inventory. Determine whether assets with storage are cleared prior to surplus or disposal.	Alternate
Remote Work	A review of FLRA's remote work policies and practice to determine compliance with current Executive Orders and other authorities.	Alternate

Acronyms and Abbreviations

FISMA Federal Information Security Modernization Act of 2014, as amended

FLRA Federal Labor Relations Authority

FY Fiscal Year

IT Information Technology

OIG Office of Inspector General

OMB Office of Management and Budget

PIIA Payment Integrity Information Act of 2019

PIV Personal Identity Verification

Plan Annual Audit Plan

Contacting the Office of Inspector General



If you know of fraud, waste, abuse, or misconduct relating to an FLRA program, contract, or employee, you may report it to the FLRA-OIG Hotline:

OIG Hotline: [HTTP://WWW.FLRA.GOV/OIG-Hotline](http://www.flra.gov/OIG-Hotline)

When reporting information, you may choose to be confidential, which means the FLRA-OIG will not disclose your identity without your consent, unless the Inspector General determines that such a disclosure is unavoidable during the course of an investigation. You may instead choose to be anonymous. Anonymous reports may limit our ability to process the information you provide as we would not be able to contact you for additional information or clarification. To learn more about the FLRA-OIG, visit our website at:

www.flra.gov/components-offices/offices/office-inspector-general.

OIG Contact Information

FLRA-OIG

1400 K Street, NW, 3rd Floor

Washington, DC 20424

Tel (877) 740-8278

Fax (202) 208-4535