U.S. FEDERAL LABOR RELATIONS AUTHORITY

Government Working for You
Through Stable Labor Relations

PERFORMANCE AND ACCOUNTABILITY REPORT

2024

FLRA.GOV

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MESSAGE FROM THE CHAIRMAN

I am pleased to submit the 2024 Performance and Accountability Report of the Federal Labor Relations Authority (FLRA).

The FLRA oversees labor-management relations for 1.2 million Federal employees, who work in most large and small agencies throughout the Federal Government. With just over 100 full-time equivalent employees (FTEs), FLRA employees are losing ground: increasing backlogs and an aging caseload are costing agencies, their employees, and ultimately taxpayers. This does not need to happen. A relatively small investment in the FLRA could result in significant Governmentwide cost savings.

Take, for example, the Department of Defense. In FY23, Department of Defense Military Programs received appropriations of approximately $2.048 billion for military personnel costs, including monies for the employment of 388,860 civilian bargaining unit members[1]—more people than the population of Cleveland, Ohio.[2] When the FLRA is fully staffed, it has the opportunity to help the Department of Defense to improve the productivity of those nearly 400,000 employees, resulting in significant taxpayer savings. The FLRA can do this by providing training, facilitation, and labor-management-relationship services that help Department of Defense components, their unions, and their employees work together more constructively, cooperatively and efficiently. These services help to prevent, manage, and resolve future disputes. In the process, FLRA employees can help to improve Department of Defense mission performance and employee retention, by contributing to better employee morale and engagement, which give employees a greater stake in the success of their agency. The FLRA also can save Department of Defense resources by quickly resolving cases that involve backpay or interest—which can be substantial in cases involving large groups of employees. The sooner those cases are resolved, the less potential backpay and interest for which the Department of Defense (and the Federal Government) is liable.

Recent on-site visits that three FLRA Office of General Counsel (OGC) front-line professionals made to three sites to investigate 56 unfair labor practice (ULP) charges show the FLRA putting these principles into practice. By visiting the sites, the professionals were able to have face-to-face conversations with the parties, efficiently investigating the charges and obtaining a personal understanding of issues at the sites. Parties provided the investigators with witnesses and documents. In the course of collecting information, the investigators talked to the parties and facilitated communications among them to see if the disputes could be resolved—attempting to build bridges over divides. By the time the investigators left, the ULP charges were either resolved or the investigations were

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[1] *See* Office of Personnel Management, *FedScope, Federal Workforce Data, Status Data (Latest Data Release: February 2024), Data Cube Current Month*, Unionized Bargaining Unit data, Cabinet Level Agencies, data for the Department of the Air Force, Department of the Army, Department of Defense, and the Department of the Navy, available here.

[2] *See* U.S. Census Bureau, *Annual Estimates of the Resident Population for Incorporated places of 20,000 or More, Ranked by July 1, 2023 Population*, available at: https://www.census.gov/data/tables/time-series/demo/popest/2020s-total-cities-and-towns.html.

completed. The investigators resolved 37 of the 56 charges. The remaining 19 cases were decided in the weeks after the attorneys returned from the on-site investigations. These visits were valuable to parties not only because they sped-up case processing, but also because they provided a focused opportunity for management and employees to talk with each other about their workplaces and ways to improve them.

This is the promise that the FLRA holds. If the FLRA were fully-staffed, fully-funded, and had all of the Presidentially-appointed, Senate-confirmed (PAS) leaders required under the FLRA's governing statute, it would be able to fulfill this promise. However, many years of underfunding and understaffing, combined with dramatic case fluctuations caused by long-term PAS vacancies, are making it difficult for the FLRA to meet this ideal. Funding for on-site visits like the ones described above is scarce and the FLRA does not have enough staff to swiftly investigate, prosecute, and adjudicate cases in a manner that avoids workplace distractions.

The FLRA's Performance and Accountability Report flows from this reality: FLRA (and in particular OGC) employees can no longer surmount the challenges caused by chronic, severe understaffing. FLRA staff continue to produce exceptional results in terms of the quantity and quality of their work, but they are struggling to keep up with the volume of work that the FLRA receives.

Most dramatic is the loss of ground by the FLRA's OGC component, which investigates and prosecutes ULP charges, makes initial determinations about representation petitions, and conducts union elections. OGC fills a crucial role in the Federal Government's labor-management relations system because OGC is often the first and only contact stakeholders have with the FLRA. Unfortunately, OGC was not able to meet half of its timeliness goals in FY24. More crucially, as of October 9, 2024, OGC had a backlog of approximately 703 cases. While 240 of those cases are ULP Complaint recommendations that cannot be acted on because there is no PAS General Counsel, approximately 463 of the cases have not been assigned because overwhelmed staff cannot manage higher caseloads. The cases can only be assigned when pending cases are closed.

OGC's productivity is not the problem. The approximately 50 OGC employees, of whom 27 are front-line professionals, closed approximately 2,873 cases in FY24. The problem is that there are too few staff to handle the component's caseload. Having suffered dramatic staff losses from which it never recovered, remaining OGC staff are now carrying some of the highest caseloads in the FLRA's history and can do no more.

By comparison, the FLRA's Authority component, which hears appeals of ULP and arbitration cases, and adjudicates representation cases and disputes over the negotiability of collective bargaining agreements, is doing well—but it is uncertain whether that will continue in the future. The Authority component met most of its timeliness goals for FY24. However, the number of cases the Authority decided in FY24 was artificially depressed because there was not a full complement of Authority Members for most of that year. Cases in which the two Authority Members could not come to an agreement (resulting in a split-Member 1-1 vote), had to be held in abeyance (and temporarily taken off of the Authority's docket) until the confirmation of a third Member to "break the tie." As of July 30, 2024, when a third Member was sworn in, there were approximately 50 such cases in abeyance.

With an artificially lower caseload throughout most of 2024, the Authority, which is staffed at historically-low levels, worked at capacity and met most of their performance goals. In FY25 the Authority's small staff will have to work beyond capacity to keep up with new cases, while clearing out the older, more complicated cases that were held in abeyance pending the new Member. It remains to be seen whether the Authority can do this.

There are other rays of sunshine in the FLRA's Performance and Accountability Report. FLRA employees are passionate about their work. Despite significant challenges posed by severe underfunding and understaffing, the FLRA has been identified as one of the top 10 Best Places to Work in each of the last three years. The optimism and dedication of FLRA employees have contributed to the continuing success of the FLRA's training and education programs, which teach parties about the law and how to more productively interact with each other. In FY24, the FLRA conducted over 137 live trainings that educated over 12,000 participants about Federal-sector labor law. Approximately 97% of participants who rated those trainings viewed them as effective or highly effective. The FLRA reached an additional 27,000 viewers through its highly-successful on-line statutory training videos.

The Federal Service Impasses Panel (the Panel), which resolves collective-bargaining impasses between agencies and their exclusive representatives is another FLRA bright spot. That component, which is composed of 10 part-time Presidentially-appointed Members who are supported by a full staff of four FTEs, met or exceeded all of its timeliness goals and closed one more case than in FY23.

Finally, challenging financial times resulted in unusual FLRA successes. One of the FLRA's greatest FY24 operational successes was the consolidation its headquarters space from two floors to one. The FLRA accomplished this feat in less than six months. Those six months included internal discussions in its Labor-Management Forum and negotiations with outside vendors. During this time the FLRA ensured the consolidation was "green" and saved, repurposed, and recycled decades of books and papers. The FLRA returned to the Federal Government literally tons of excess furniture, while moving and keeping track of remaining property and equipment. The move saved $400,000 in FY24—money that was instead spent on employee compensation (the equivalent of two FLRA FTEs). The move will save $800,000 in FY25, which is the equivalent of compensation for four FLRA employees. This is the hallmark of FLRA operational success—preserving resources to retain the employees the FLRA so badly needs.

Through determination, drive, creativity, and resourcefulness, the FLRA makes Government work for the American people by fostering stable labor-relations, enabling workers and their agencies to focus on their missions. I am proud of the work that the FLRA has done with the resources it has and am honored to work alongside its incredibly resilient and resourceful employees.

Susan Tsui Grundmann
Chairman and Chief Executive and
Administrative Officer
Federal Labor Relations Authority

MANAGEMENT'S DISCUSSION AND ANALYSIS

BACKGROUND AND MISSION

With just over 100 full-time equivalent employees (FTEs), the Federal Labor Relations Authority (FLRA or Agency) oversees labor-management relations for 1.2 million Federal employees, who work in most agencies throughout the Federal Government. The FLRA's mission, and the key to its ability to save the Federal Government money, is preventing and swiftly resolving labor-management disputes, so that workers and agencies can devote their full attention to the business of government.

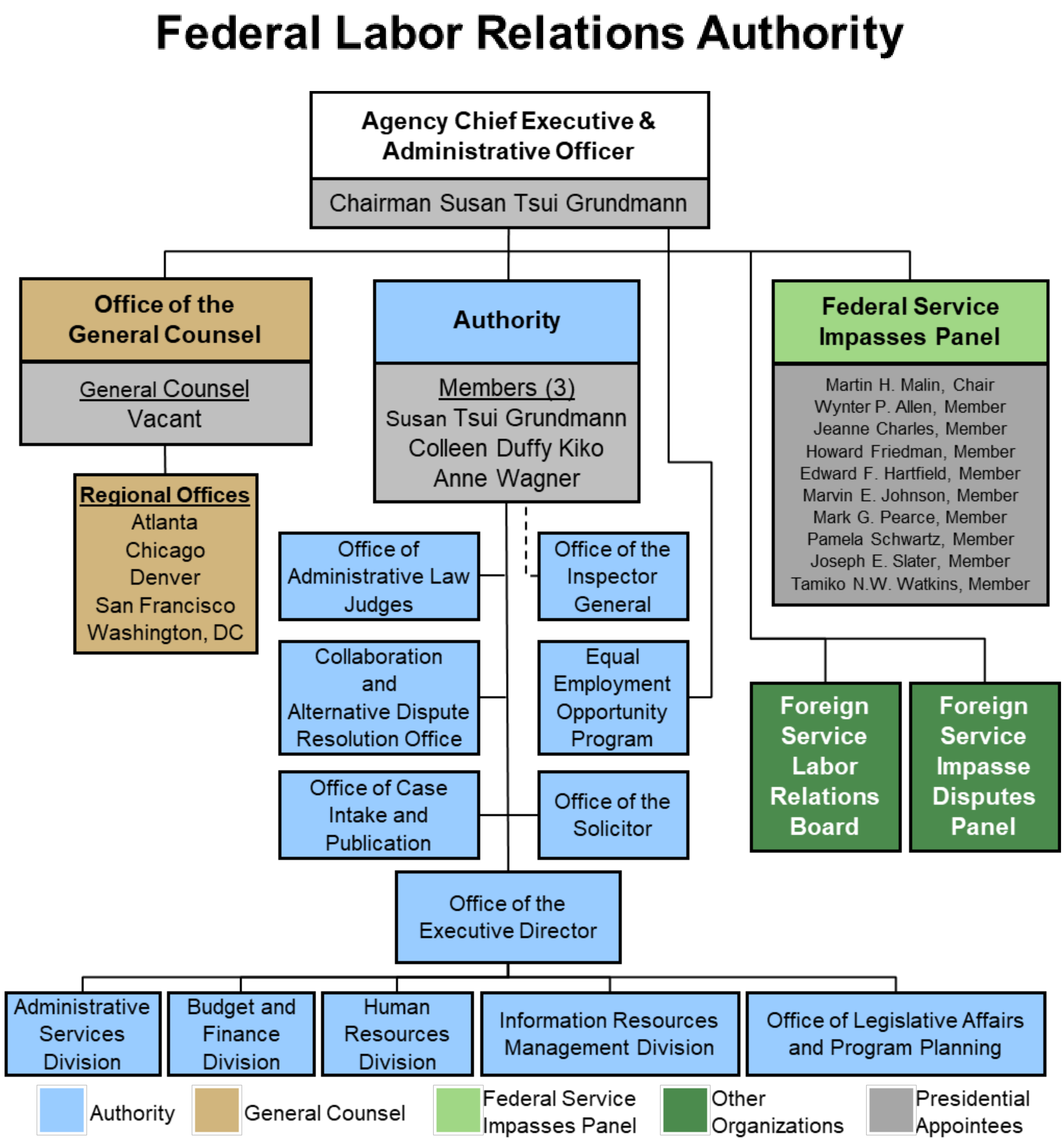
The FLRA's work lowers personnel costs through a combination of alternative dispute resolution (ADR), investigation, prosecution, and adjudication. The vast majority of FLRA disputes are resolved before they go before its Authority component. Indeed, over 90% of unfair labor practice cases (ULPs) filed against unions and agencies between 2022 and 2024 were resolved without the need for the FLRA's Office of General Counsel (OGC) to issue a Complaint. In cases in which the OGC issued a ULP Complaint, close to 90% were resolved before an administrative trial.

The benefits of using the FLRA's methods of dispute resolution are enormous. Not only are litigation and other costs lower—typically significantly lower—but future Complaints are often avoided. ADR teaches parties the skills to avoid and resolve conflicts in future. When ADR techniques, such as mediation, are used, the parties learn to communicate better with each other. This means better relations between managers and employees, better morale among both, greater employee engagement and productivity, and lower employee turnover. Such benefits make the FLRA a cost-effective investment ensuring labor peace among 1.2 million Federal employees.

ORGANIZATIONAL STRUCTURE

The FLRA consists of the Authority, the OGC, and the Federal Service Impasses Panel (FSIP or the Panel). The Agency also provides full staff support to two other organizations, the Foreign Service Labor Relations Board and the Foreign Service Impasse Disputes Panel.

ORGANIZATIONAL CHART



The Authority

The Authority, the FLRA's bipartisan, adjudicatory body is composed of three full-time Presidentially-appointed, Senate-confirmed (PAS) Members. The Members are appointed for fixed, five-year, staggered terms, and the President designates one Member to serve as Chairman. The Chairman acts as the FLRA's chief executive and administrative officer.

Congress charged the Authority with "provid[ing] leadership in establishing policies and guidance" in Federal labor-management relations. Only the Authority has the power to resolve disputes over the negotiability of proposals made in collective bargaining (NEG); resolve exceptions to grievance-arbitration awards (ARB); make ultimate determinations on whether conduct alleged in a ULP Complaint constitutes an ULP; and review decisions of Regional Directors in representation disputes over bargaining-unit determinations and elections (REP). Authority Members appoint Administrative Law Judges (ALJs) to hear and prepare recommended decisions in cases involving ULP Complaints. The ALJs' recommended decisions may be appealed to the Authority. The Authority also provides training for Federal agencies, unions, and neutrals on a variety of topics related to the Federal Service Labor-Management Relations Statute (the Statute), 5 U.S.C. §§ 7101-7135.

Offices and programs under the Authority's jurisdiction include the Office of Administrative Law Judges (OALJ), the Collaboration and Alternative Dispute Resolution Office (CADRO), and the Office of Case Intake and Publication (CIP). Mission support offices, including the Office of the Solicitor, the Office of the Executive Director (OEXD), and the Equal Employment Opportunity Program, fall under the direction of the FLRA's Chairman in the role as chief executive and administrative officer of the FLRA.

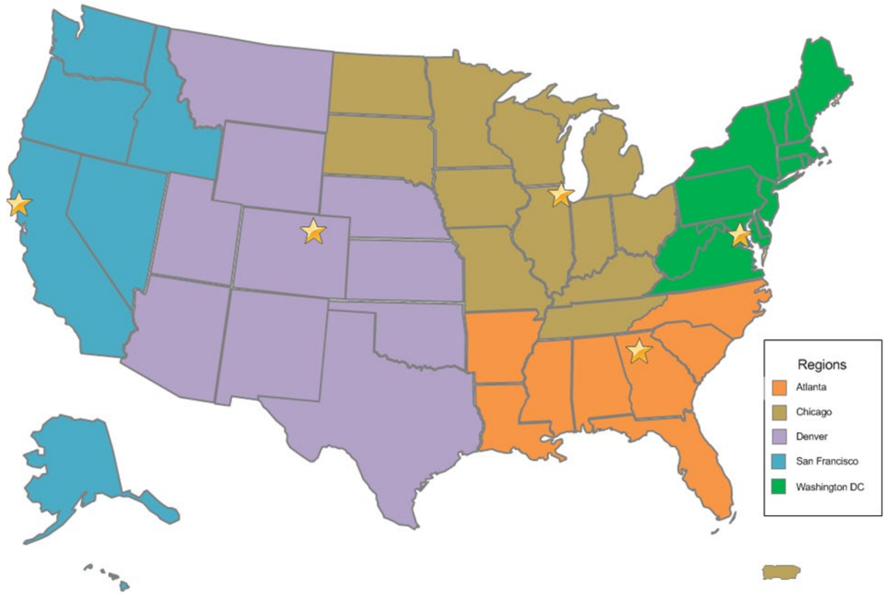
Office of the General Counsel (OGC)

The OGC, headed by a PAS General Counsel, has separate and independent responsibilities from the Authority. Under the Statute, the OGC has sole responsibility for the investigation and prosecution of ULP charges and Complaints. The General Counsel's determinations as to whether to issue ULP Complaints are final and unreviewable. The OGC processes representation cases and conducts elections. It provides more statutory training to FLRA parties than any other FLRA component. The General Counsel has direct authority over, and responsibility for, all OGC employees, including those in the FLRA's five Regional Offices located in Atlanta, Georgia; Chicago, Illinois; Denver, Colorado; San Francisco, California; and Washington, D.C.

The General Counsel has a small staff at FLRA headquarters, located in Washington, D.C. OGC management provides administrative oversight and develops policies, guidance, procedures, and manuals that provide programmatic direction for the Regional Offices. OGC headquarters staff also provide training and education for the parties and process appeals from the Regional Offices' dismissals of ULP charges. Each Regional Office is headed by a Regional Director who provides leadership and management expertise for their respective Regions.

The Regional Offices, on behalf of the General Counsel, investigate and resolve alleged ULP charges; file and prosecute ULP Complaints at trials before ALJs; effectuate compliance with settlement agreements and Authority Orders; and provide statutory training and alternative dispute resolution (ADR) services. In addition, through delegation from the Authority, the Regional Offices investigate and resolve REP petitions and conduct secret-ballot elections. All ULP charges and REP petitions are filed in the Regions and thousands are filed and processed each year.

There are five Regional Offices located in Atlanta, Georgia; Chicago, Illinois; Denver, Colorado; San Francisco, California; and Washington, D.C.



Federal Service Impasses Panel (FSIP)

FSIP is composed of part-time Presidential appointees who are appointed to fixed, staggered five-year terms. FSIP assists in resolving negotiation impasses between Federal agencies and labor organizations representing Federal employees that arise from collective-bargaining negotiations under the Statute and the Federal Employees Flexible and Compressed Work Schedules Act, 5 U.S.C. §§ 6120-6133 (2024).

STRATEGIC AND PERFORMANCE-PLANNING FRAMEWORK

The FLRA's Strategic Plan is comprised of three Strategic Goals that are designed to ensure that the Agency efficiently and effectively delivers quality labor-management relations services throughout the Federal Government. Each Strategic Goal has a number of Strategic Objectives with measurable, trackable Performance Goals that the FLRA uses to monitor its productivity and adapt to changing circumstance. The FLRA's Annual Performance Plan follows this framework.

The FLRA continuously assesses its progress to ensure that it is adapting to changing circumstances and reaching its full potential. Every month, each FLRA component is required to review and update the FLRA's Strategic Milestones and Accountability Report (SMART), which contains case and performance data derived from the FLRA's Case Management System (CMS) and agency management. The Agency examines and uses the data in the SMART Report in several forums. Components and offices also conduct continuing performance assessments using a variety of other reports, including: case-filing reports (which track the number and age of cases); case-status reports (which track the status of all assigned pending cases within each FLRA component); and monthly disposition reports (which track the number, age, and resolution type of every closed case within the Authority and the OGC components).

Analysis and assessment of these reports drive, among other things: adjustments in workload through case transfers at the national, Regional, and office levels; decisions to target services (including training, facilitations, and on-site investigations) to certain parties or geographical locations; and reallocation of resources, including use of details and contract support. The FLRA heavily relied on these mechanisms during FY24, when funding shortfalls required the Agency to focus resources on high-need offices.

The FLRA's Strategic Goals focus on the resolution of conflicts in a manner that is best for the parties—whether that is through litigation or ADR. The FLRA strives to provide timely, high-quality, and impartial review and disposition of cases. The FLRA also works to reduce litigation and its attendant costs by helping parties to resolve their own disputes through collaboration, ADR, education, and labor-management-cooperation activities. The ultimate goal of these efforts is to give parties the skills to avoid and resolve conflict in the future. Supporting these efforts is the FLRA's emphasis on delivering these services in the most cost-effective and efficient ways possible.

Timeliness and Quality

Continued improvements in the timeliness of case dispositions are key to FLRA's goal of facilitating orderly, effective, and efficient change within the Federal Government. In large part, the FLRA exists to promote effective labor-management relations that, in turn, permit improved employee performance and Government operations. Timely resolution—or avoidance—of FLRA cases is critical to this endeavor. Effective case resolution also includes: well-defined processes that the FLRA adheres to; clear communication with parties about case processes; and the issuance of well-written and understandable decisions that provide deliberate, impartial, and legally-sound analyses and consideration of the issues in dispute.

Effective resolution of cases is how the FLRA improves Governmentwide performance. When management and labor can collaboratively resolve their disputes and avoid litigation or—failing that—have their disagreements adjudicated expeditiously by the FLRA, mission engagement and employee morale improves. This is particularly relevant now as Federal agencies are making significant adjustments and changes in how they perform their missions in response to the environmental, budgetary, and policy challenges facing them.

Alternative Dispute Resolution and Education

Throughout the years, the Authority, the OGC, and FSIP have recognized the benefits of ADR and have integrated ADR techniques into all aspects of case processing. Offering ADR services results in faster, more effective outcomes for parties and the FLRA. This is why the Agency continues to leverage existing staff and resources to increase its ADR reach. These efforts include partnering with other agencies and entities—such as the Federal Mediation and Conciliation Service (FMCS), Federal Executive Boards, and the Office of Personnel Management (OPM)—to train large numbers of practitioners on how to communicate more effectively with one another.

Complementing the FLRA's ADR efforts, the FLRA's statutory training initiatives improve case processing by providing meaningful and clear guidance on statutory rights and responsibilities. When FLRA customers know their rights and obligations under the Statute—as well as FLRA case law, regulations, and case-processing procedures—the FLRA can process cases in a more timely and efficient manner. The FLRA continues to prioritize education of the labor-management community with: live training sessions; comprehensive, web-based training modules; and most recently, highly-successful animated videos focused on specific topics. These educational efforts help members of the Federal labor-management-relations community to understand their rights and responsibilities.

Using collaboration and ADR techniques—alone or in conjunction with other training, outreach, and facilitation services significantly reduces the need for litigation and its attendant costs. ADR and education thus get parties back to work accomplishing their missions and delivering effective and efficient Government services.

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The FLRA's specific Strategic Goals, and the Strategic Objectives that are the means by which the FLRA achieves its goals, are as follows:

FLRA Strategic Goals

Strategic Goal #1	Strategic Goal #2	Strategic Goal #3
We will resolve disputes under the Federal Service Labor-Management Relations Statute in a timely, high-quality, and impartial manner.	We will promote stability in the Federal labor-management community by providing leadership and guidance through Alternative Dispute Resolution and education.	We will manage our resources effectively and efficiently in order to achieve organizational excellence.
Strategic Objectives		
1.1. Achieve or exceed case-resolution timeliness measures, as established by each component.	2.1. Offer high-quality outreach and prevention services, as well as reference resources, to promote more effective labor-management relations across the Federal Government.	3.1. Recruit, retain, and develop a highly talented, motivated, and diverse workforce to accomplish the FLRA's mission.
1.2. Set a high standard of quality for the case-resolution process.	2.2. Maximize the use of Alternative Dispute Resolution practices in case resolution.	3.2. Improve usage of existing technology and deploy new IT systems to streamline and enhance organizational operations.
		3.3. Act as an effective steward of agency resources.

The FLRA's Performance Goals further specify the means that the FLRA uses to accomplish its Strategic Goals of promptly and wisely resolving disputes, effectively using ADR, and prudently handling its resources. They are as follows:

FY24 PERFORMANCE GOALS
Performance Goal 1.1.1: Timely investigate, prosecute, and adjudicate each case type (ULP, REP, ARB, NEG, IMPASSE)
Performance Goal 1.1.2: Resolve overage cases in a timely fashion
Performance Goal 1.2.1: Develop a mechanism for soliciting external feedback on the FLRA case-resolution process
Performance Goal 1.2.2: Score highly on internal quality reviews regarding the case-resolution process
Performance Goal 2.1.1: Provide targeted training, outreach and prevention, and facilitation activities within the labor-management community.
Performance Goal 2.1.2: Provide effective, useful, up-to-date case-processing and case-law resources and trainings for the labor-management community.
Performance Goal 2.2.1: Successful resolution of a significant portion of FLRA cases through ADR.
Performance Goal 2.2.2: Expanded use of ADR in ARB cases.
Performance Goal 2.2.3: Examination of potential expanded use of ADR in REP cases.
Performance Goal 3.1.1: Demonstrate strong recruitment and retention practices.
Performance Goal 3.1.2: Maintain and grow agency expertise through employee development.
Performance Goal 3.1.3: Develop internal tools and benchmarks for skills assessment, training-needs assessment, and effective succession planning.
Performance Goal 3.2.1: Improve eFiling capability and maximize its use in receiving case filings.
Performance Goal 3.2.2: Enhance employee technology usage and skills at every level.
Performance Goal 3.3.1: Achieve high internal customer-service scores on delivery of administrative services.
Performance Goal 3.3.2: Meet or exceed established operational measures.
Performance Goal 3.3.3: Be a leader in the Federal Employee Viewpoint Survey and in the "Best Places to Work in the Federal Government" rankings.

PERFORMANCE SUMMARY

The FLRA's mission is "Exercising leadership in preventing and resolving labor-management disputes, giving full effect to the collective-bargaining rights of employees, unions, and agencies." Accomplishing its mission, including the timely and thoughtful resolution of labor-management disputes, is essential for program performance Governmentwide. This performance summary section highlights the FLRA's FY24 performance: both the FLRA's accomplishments and challenges.

MISSION ACCOMPLISHMENT–CASE PROCESSING & ADR

The FLRA continues to strive to provide its customers with prompt, thoughtful adjudication and dispute-resolution services. However, the FLRA struggled with significant obstacles in meeting these goals in FY24.

Understaffing and vacancies in key PAS positions posed significant challenges to the FLRA's ability to accomplish its mission in a timely and effective manner. In spite of these hurdles, the FLRA was able to meet many of its performance goals, through the prudent management of resources and incredible efforts of its small, but dedicated workforce. It failed to meet others because it could not hire additional staff to address its caseload.

The Authority

In a year of much uncertainty, Authority staff remained focused on providing quality decisions and services in a timely manner. The Authority met or exceeded almost all of its performance goals in FY24. Specifically:

- For negotiability cases:
  - The Authority issued 100% of cases (24/24) within 365 days of filing, exceeding its 75% target.
  - The Authority was able to reduce by 5% the average age of negotiability cases when they were closed. The average age of negotiability cases the Authority decided or otherwise resolved was 35 days, well below its target of 125 days.
  - The Authority, however, was not able to reduce by 5% the average age of negotiability cases pending at the end of FY24. In FY23 the average age of such cases was 211 days, in FY24 the average age of pending negotiability cases is 234 days.

- For ULP cases:
  - The Authority issued 100% of cases (1/1) within 300 days of date of assignment to a Member office, exceeding its 75% target.
  - The Authority issued 100% of cases (1/1) within 365 days of date of assignment to a Member office, exceeding its 75% target.
  - The Authority was able to reduce by 5% the average age of ULP cases when they were decided or otherwise resolved. The average age of such ULP cases was 64 days, below the Authority's target of 85 days.
  - The Authority was able to reduce by 5% the average age of ULP cases pending at the end of the fiscal year. The average age of such ULP cases was 122 days, below the Authority's target of 135 days.

- For arbitration cases:
  - The Authority issued 70% of arbitration cases (39/56) within 210 days of date of assignment to a Member office, exceeding its target of 50%.

- The Authority issued 89% of arbitration cases (50/56) within 365 days of date of assignment to a Member office, meeting its target of 75%.
- The Authority was able to reduce by 5% the average number of days it took to decide or otherwise resolve arbitration cases. The average age of such cases was 224 days, well below the Authority's target of 284 days.
- However, the Authority could not reduce by 5% the age of arbitration cases pending at the end of FY24. The average age of pending cases at the end of FY24 was 307 days, which was 52 days more than its goal of 255 days.

- For REP cases:
  - In 100% (6/6) of cases, the Authority continued to meet its statutory goal of deciding whether to grant review of a Regional Director's decision within 60 days of the filing of an application for review.
  - The Authority issued 100% of cases (2/2) within 210 days of date of assignment to a Member office, exceeding its target of 75%.
  - The Authority issued 100% of cases (2/2) within 365 days of date of assignment to a Member office, exceeding its target of 90%.
  - The average number of days it took the Authority to decide or resolve its REP cases was 38 days, well below its target of 85 days.
  - However, the Authority was not able to reduce by 5% the average age of REP cases pending at the end of FY24. The average age of the REP cases pending at the end of FY24 was 141 days, well above the Authority's target of 50 days.

- Across all case types, the Authority's Office of CIP:
  - Assigned 100% of cases (65/65) to Member offices within 5 days of the due date for a final filing, exceeding its target of 75%.
  - Assigned 100% of cases (65/65) to Member offices within 21 days of the due date for a final filing, meeting its target of 100%

The Authority experienced an increase in the number of cases pending at the end of FY24 versus FY23. In FY23, the Authority ended the year with 101 cases pending. It ended FY24 with 112 cases pending.

In FY24, the Authority also: (1) provided many community trainings on emerging labor-management issues including: the FLRA's new negotiability regulations, labor-management forums, and the FLRA's new management rights test; (2) modernized its case-filing regulations, eliminating the need for parties to file multiple copies of documents; (3) centralized its intake and processing of Privacy Act requests; and (4) co-sponsored a labor-management Town Hall with the FMCS and OPM to educate the labor-management community on the roles of these separate agencies. The Authority was able to accomplish these tasks while continuing to issue decisions at a steady pace.

The FLRA's success in FY24 may be difficult to sustain in FY25. The Authority can only issue timely decisions if it has sufficient staff. Historically, each Authority Member relied on a Chief Counsel, a Deputy Chief Counsel, an administrative officer, and four or five staff attorneys to: (1) research and draft case decisions; (2) perform administrative functions for their offices and the FLRA overall; and (3) perform critical, non-case-related duties such as: conducting conferences with parties in negotiability cases to clarify the case record and narrow the parties' disputes; updating regulations and guidance materials; providing support to other Authority components, including CADRO and CIP; and conducting training initiatives. In FY23 and FY24, the Authority, which did not have a full complement of three Members, reduced its staff through attrition and details in an attempt to ease the burden on other FLRA offices. Four or five staff attorney positions per Member office were reduced to three. The Authority returned to a complement of three Members on July 30, 2024—but the FLRA does not have the resources to restore lost Authority staff.

The now-full Authority complement is faced with a swollen docket that includes an additional 50 cases held in abeyance due to split-Member votes. Most of those abeyance cases are overage, which resulted in the Authority failing to meet some of its goals of reducing the age of cases pending at the end of FY24, as noted above. Further, most of the cases that were held in abeyance are more complicated than typical cases, and will require additional staff time to be spent on redrafting existing decisions, and drafting and responding to separate opinions from individual Members. Authority Members will have to attack this docket with historically-low levels of staff. In FY25, the Authority will do everything in its power to make significant headway in resolving new cases and cases previously held in abeyance. As the Authority seeks to focus on issuing its oldest pending cases in FY25, that may help the Authority meet its "age of pending cases" goals at the end of FY25, but—given current staffing levels—it will also undoubtedly pose a challenge to the Authority's ability to focus on, and resolve, "newer" cases within the Authority's stated time targets for issuance.

The Office of Administrative Law Judges

The FLRA's three ALJs, supported by a single attorney and administrative officer, are responsible for hearing ULP cases involving bargaining units across the globe and rendering recommended decisions. ALJs determine whether ULP cases are legally sufficient to pass statutory muster. They rule on preliminary motions, conduct pre-hearing conferences, and issue subpoenas. ALJs serve as independent, impartial triers of fact in formal proceedings requiring a decision on the record after a full and fair hearing. They prepare and issue recommended decisions along with written findings of fact and conclusions of law that parties may either accept or appeal to the Authority.

During the past year, the OALJ worked on the unprecedented backlog of ULP cases generated by the lack of a General Counsel from 2017 until an Acting General Counsel was appointed in 2021. OALJ began FY24 with 208 cases and gained one case during the year. The three ALJs closed approximately 86% of these cases, issuing 23 decisions and settling 158 cases. It held 7 hearings throughout the course of the year.

The hard work of three OALJs and their staffs, however, could not fully address structural inefficiencies created by understaffing and the lack of General Counsel. The OGC's FY23 flood of ULP issuances meant OALJ could not meet FY24 timeliness goals. The OALJ missed its goal of resolving or deciding 95% of ULP Complaints within year of the date they are issued (it resolved 91% of ULP Complaints (164/181 cases)). OALJ did not come close to meeting its goal of deciding or resolving 80% of ULP Complaints within six months—it resolved only 42% of cases (76/181) within this time frame. This occurred because of the limited personnel and the time necessary to schedule the ULP complaints filed in FY23.

This trend will continue until understaffing and the lack of a General Counsel are addressed.

Assuming that the FLRA has an acting or PAS General Counsel by the second quarter of FY25, the FLRA expects OALJ to issue 27 decisions and resolve 118 cases in FY25, and to issue 24 decisions and resolve 102 cases in FY26. The estimates for future ULP Complaint filings are conservative due to uncertainty about an acting General Counsel appointment or PAS confirmation. In the hopeful event a new General Counsel is confirmed in the near future, ULP Complaint filings may be significantly higher.

Collaboration and Alternative Dispute Resolution Office (CADRO)

CADRO saves more taxpayer dollars than any other single FLRA office. CADRO's two nationally-recognized, highly-effective ADR experts work tirelessly to both resolve complex cases pending before the Authority and deliver training, facilitation, and labor-management-relationship services that help agencies and unions work together more constructively, cooperatively, and efficiently. Combined, these services annually save the FLRA and other agencies millions of taxpayer dollars by not only quickly settling cases, but also helping parties resolve the disputes that gave rise to the cases. This results in more productive and efficient mission performance and better workplace relationships that enable parties to prevent, manage, and resolve future matters on their own.

CADRO's work is essential to preventing and reducing Authority and OALJ case backlogs. CADRO staff resolve sensitive arbitration exception (appeal) cases and complex legal issues in negotiability cases, enabling Authority Members and their attorneys to focus on other matters. CADRO staff also conduct settlement conferences that result in resolution of most ULP Complaints pending before the FLRA's ALJs.

In FY24, the FLRA's two CADRO experts, who work without support staff, struggled to keep pace with the demand for their services, even with the temporary help of a detailee from the FMCS. CADRO received requests to mediate more than 146 disputed language provisions and proposals in negotiability cases. It helped parties resolve over 97% of those issues. CADRO also received requests to mediate 23 arbitration exception cases and resolved 100% of those in which both parties agreed to use CADRO's mediation services. CADRO received requests to conduct settlement conferences in over 55 ULP cases and resolved more than 94% of those cases. CADRO staff also closed 10 additional cases during FY24 in which they mediated term collective bargaining agreements, pre-complaint ULP cases, remote work, and complex telework "return-to-office" negotiations.

Performing these duties have made it impossible for CADRO to fully satisfy joint agency and union requests for training, facilitation, and assistance repairing and improving essential labor-management relationships. After a recent conference, CADRO received close to 100 requests for assistance—requests that it had no hope of filling with only two FTEs.

While CADRO's two FTEs tried to meet the substantial demands placed upon them in FY24, they will never be able to meet those demands until they have additional staff. Until the FLRA can hire additional CADRO staff members, the FLRA continues to risk losing its current CADRO staff to burn out.

The Office of the General Counsel

The FLRA's severely understaffed OGC is falling further behind even though its employees are working harder than ever.

OGC professionals serve on the front line of labor-management relations for roughly 1.2 million Federal employees. They receive, investigate, mediate, resolve, and prosecute ULP charges brought by individuals, agencies, and unions. Those front-line professionals also process petitions concerning appropriate bargaining units and conduct elections for those units (*i.e.*, REP cases).

The speed with which OGC front-line professionals perform their tasks matters. When OGC has enough staff to bring cases to a quick conclusion, meritless cases are swiftly dismissed so that they do not distract from agency missions. Backpay and interest in meritorious cases are limited. This is an effective cost-savings measure, because OGC annually handles thousands of claims, many of which involve large numbers of employees. The longer it takes OGC to resolve those cases, the more potential backpay and interest accrue, and the more that agencies—and ultimately taxpayers—have to pay.

OGC does not have enough professional staff members to promptly investigate and prosecute ULP charges and REP petitions. In the early 2000's there were an average of 66 OGC front-line professionals. By the early 2010's there were just over 40. OGC lost an additional 22 front-line professionals in 2018-2019—approximately 30% of its total staff.[3] There are currently just 27 front-line professionals. They alone perform the OGC essential mission of processing thousands of ULP charges and REP petitions, litigating Complaints, and conducting the majority of training for FLRA parties.

OGC's understaffing became a crisis when the President appointed a new Acting General Counsel in 2021. The appointment triggered: (1) increased case filings; (2) the pressing need to process 494 inherited Complaints before the Acting General Counsel's term expired; and (3) the need to issue and litigate Complaints on newly filed charges. With incredible dedication and determination, OGC staffers managed to process five-and-one-half years of Complaints in less than two-and one-half years—but at a cost of historically high, unmanageable caseloads, substantial decreases in the number of timely-issued decisions,[4] and significant employee burnout.

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[3] OGC had 66 total staff members in FY18, including headquarters staff, Regional Directors and Attorneys, administrative officers, and front-line professionals. It lost two headquarters staff, three administrative officers, two Regional Directors, and 22 frontline professionals in FY18- FY19, although one of the Regional Directors was later reassigned and is currently OGC's Deputy General Counsel.

[4] For example, from 2020 to 2023 there was a 62% increase in ULP case filings, but an 80% increase in the number of ULP cases pending. And there was a 20% decrease in the number

OGC was forced to address this emergency in the second quarter of FY23. OGC now caps the number of cases it assigns to its employees, only assigning new cases as employees complete cases already assigned. OGC holds unassigned cases in abeyance. This does not change OGC productivity and timeliness standards—they are the same as before. What the change has done is show staff capacity versus demand.

As of October 9, 2024, 463 cases had yet to be assigned to employees. This, at a time when there is no acting or PAS General Counsel, and when an additional 240 ULP Complaint recommendations cannot be addressed because there is no acting or PAS General Counsel. That is 703 cases held in abeyance because of understaffing and lack of a General Counsel.

OGC's struggles are shown not only by this backlog, but also by the increasing length of time that it is taking OGC professionals to close cases. In FY24, OGC failed to meet half of its timeliness metrics.

- OGC did not meet either of its timeliness goals with respect to ULP charges. OGC resolved only 50% of ULP charges (1278/2545 charges) within 120 days of the date the parties filed the charges, missing its 70% goal by a large margin. It resolved only 91% of ULP charges (2307/2545 charges) within 240 days; its goal was 95%.

- OGC missed half of its timeliness goals for REP cases. It resolved only 67% of REP cases (125/187 cases) through withdrawal, election or issuance of a Decision and Order within 120 days of filing a petition; its goal was 70%. OGC however, met its goal of resolving 95% of REP cases (177/187) within 365 days.

- OGC met its timeliness goals with respect to 14 appeals of Regional Directors' dismissals of ULP charges. It resolved 100% of those 14 cases within 60 days of the date of the appeal (and thus exceeded its goal of resolving 95% of the cases in 60 days and 100% of the cases withing 120 days).

OGC needs help. Unless it gets more help, OGC expects worse results in FY25 and FY26. The number of cases held in abeyance will continue to grow and Federal agencies and their workers will suffer from lingering labor disputes and the attendant costs of such disputes.

While these trends are troubling, they should not detract from OGC's tremendous accomplishments in the face of severe understaffing. During FY24, OGC's small staff closed roughly 2,873 cases, which was comparable to recent years. OGC also continued to lead in the education of the labor-management community, conducting 105 live and virtual training sessions in FY24. An astounding 97% of the 9,951 attendees of the trainings rated them as effective or highly effective. Due to the creation and use of online videos, OGC's trainings reached over 24,286 additional individuals in FY24. Even with these efforts, the FLRA's

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of timely ULP initial dispositive actions taken by the OGC. Similarly, there was a 22% increase in the number of REP petitions filed with the office from 2020-2023, but a 160% increase in the number of petitions pending. Timely OGC REP initial dispositive actions decreased by 35% during this time.

parties are clamoring for additional training, often filling up live online sessions within a day of posting to the FLRA website.

Ultimately, the FY24 performance of OGC staff was outstanding. The fact that there are too few OGC staff to perform too much work is beyond their control. OGC will only be able to fully realize its potential with full staffing and a PAS General Counsel.

The Federal Service Impasses Panel

In FY24, FSIP, which is fully staffed with four staff-members who support 10 part-time Presidentially-appointed Panel Members, exceeded all of its timeliness measures for assisting parties in resolving their negotiation impasses. Specifically, it issued decisions to decline jurisdiction on cases not appropriately before the Panel within 140 days of the date that the parties filed their request for assistance in 100% (12/12) of cases. It assisted the parties in achieving voluntary settlement within 160 days of the date that the parties filed their requests for assistance in 93% (26/28) of cases. FSIP issued final orders within 200 days of the date that the parties filed their request for assistance in 100% (11/11) of cases. FSIP closed a total of 84 cases in FY24, one more than it closed in FY23 (83).

MISSION ACCOMPLISHMENT– PROVIDING TRAINING AND EDUCATION ACROSS THE FEDERAL GOVERNMENT

Consistent with its strategic goals, in FY24, the FLRA continued to provide leadership and guidance to the Federal labor-management relations community through education and reference resources, including in-person, virtual, and web-based trainings, and substantive guides and manuals.

Education and Training Tools

The FLRA provides valuable education and training tools to the labor-management-relations community in all aspects of its decisions and processes. Providing meaningful and clear guidance on statutory rights and responsibilities furthers timely and efficient case processing and is an important function of the FLRA under the Statute. The FLRA delivers its educational materials through a variety of means, primarily through its decisions, but also through in-person training sessions; web-based training modules, and YouTube videos; as well as through case outlines, manuals, and subject-matter guides that are easily accessible on FLRA.gov.

In Person and Virtual Live Training

The FLRA continues to address specific requests of parties for targeted training. This includes training on statutory principles governing ULPs, representational issues, negotiability disputes, and arbitration exceptions. Providing such external training to Federal agencies and labor organizations regarding their rights and obligations under the Statute directly promotes the FLRA's mission of protecting rights and facilitating constructive labor-management relationships while advancing an effective and efficient Government.

These sessions were requested by the organizations based on their perceived needs in the Federal labor-management relations area. FLRA staff tailored each session to meet the individualized needs of the particular group and received consistent positive feedback from the participants. The targeted training sessions focused on a range of issues, including unfair labor practices and representation matters.

In 2024, all FLRA components combined provided 137 in-person and virtual training sessions.

YouTube Educational Videos

In 2024, the FLRA published 2 new training videos to FLRA's YouTube channel. The latest videos are on official time and negotiability regulations. They complement the FLRA's existing library which, among other topics, includes videos on the following:

- Collective Bargaining (5 videos)
- Representation Elections (3 videos)
- Labor-Management Forums
- Unfair Labor Practice Investigations
- Timeliness under Section 7118(a)(4)
- Investigatory Examinations (7 videos)
- Executive Order 14003 and 7106(b)
- eFiling

In 2024, FLRA's video library of instructional training received over 27,000 views. The YouTube's channel's subscriber base grew almost 400 to 1,315. Total views since the FLRA began publishing videos is greater than 70,000.

The channel and its videos are another tool the FLRA uses to educate Federal employees, unions, and managers on how the Statute works and is another example of the FLRA's effort to provide the Federal labor-management community with innovative resources to promote cooperative labor-management relations that comply with the Statute.

eFiling

The FLRA's eFiling efforts serve to improve the parties' experience by allowing both filers and the Agency to more efficiently handle filings electronically. The eFiling process is the first step in the Agency's goal of achieving a fully-electronic, end-to-end case file.

A key aspect of the FLRA's 2022-2026 Strategic Plan is to continue to increase the rate of eFiling to support the FLRA's transition to electronic case files. The FLRA's eFiling capabilities remained stable in FY24. The overall rate of eFiling was 77%. Rates for each component are now at: 77% for OGC, 78% for the Authority, 90% for FSIP and nearly 100% for OALJ.

MISSION ACCOMPLISHMENT - MANAGE OUR RESOURCES EFFECTIVELY AND EFFICIENTLY IN ORDER TO ACHIEVE ORGANIZATIONAL EXCELLENCE

Professional Development

The FLRA continues to prioritize professional development. Despite budgetary limitations, funds were allocated to all employees in all offices in order for each employee to enhance their professional development and review the individual development plans. This led to open discussions with supervisors, managers and staff to determine the best way to enhance the knowledge. Thus, the FLRA continues to provide its employees with relevant, mission-related training.

Diversity, Equity, Inclusion, and Accessibility (DEIA)

The Agency and Union of Authority Employees jointly chair the FLRA's Diversity, Equity, Inclusion, and Accessibility (DEIA) Committee. The Committee is staffed with volunteers and operational with an approved charter. In FY24, the Committee:

- Created opportunities for employees to provide feedback to FLRA leadership about organizational climate and culture (i.e., climate assessments, anonymous satisfaction surveys, focus group sessions, etc.)
- Provided feedback and insight to leadership staff on issues of culture, climate, equity, inclusion, and diversity in the workplace, including recommendations and support regarding short- and long-term strategies to meet the FLRA's current and future workforce.
- Sponsored several events recognizing the contributions of diverse populations to American Society. These events included commemorations of:

    - International Holocaust Remembrance Day with the recollections of Dr. Gideon Frieder, a Holocaust survivor;
    - Black History Month with an event retelling the struggles of African-American soldiers in the 24th Infantry;
    - Women's History Month with a presentation that recognized Women Artists and the Fiber Art Room;
    - LGBTQ+ Pride month with a presentation concerning the Lavender Scare; and
    - American and Native Hawaiian/Pacific Islander Heritage Month with the experiences of Ambassador Christopher Lu.

- Formulated recommendations for the development or modification of policies and practices that negatively impact diversity, inclusivity, accessibility, and equity efforts.

Procedural Modernization

In FY24, the FLRA took steps to modernize its procedural regulations and processes and to make those processes work in light of the FLRA's space consolidation. The Authority eliminated the need for parties to file multiple copies of documents. The FLRA further centralized its processes for receiving and responding to Privacy Act requests.

Prudently Managing Financial Resources

Roughly 80% of the FLRA's budget is used to fund its employees' compensation. Year after year, FLRA management prioritizes funding for personnel and aggressively monitors non-personnel spending to ensure that it is maximizing its use of Congressional appropriations.

In spite of its best efforts, however, in FY24, the FLRA ran out of options for easing the staffing crisis plaguing many FLRA offices, and in particular its OGC. The FLRA did everything that it could to squeeze additional personnel out of its non-personnel budget. The FLRA dramatically cut its operating budget by relinquishing half of its headquarters space in six months—an operational effort that required administrative personnel to work well into the night on many days. The FLRA also severely limited travel expenses, and again deferring necessary information technology systems improvements. These economies, however, were only sufficient to preserve, not increase, existing FLRA staff levels.

In FY24, the FLRA also reached the limit of its ability to perform necessary functions by shifting personnel between offices. The Authority, which has reduced its headcount to 22 FTEs (including three PAS Members), does not have extra personnel to send to OGC. Multiple FLRA offices performing critical, specialized tasks, such as the budget and finance, case intake and publication, and legal counsel, are working with fewer FTEs than they need to perform those functions. There are just not enough FLRA FTEs to properly perform the FLRA's mission.

By dint of hard work and creativity, the FLRA did an outstanding job managing its limited resources in FY24. There are, however, too few resources and the FLRA has run out of places to cut.

FEVS

The most recent OPM Federal Employee Viewpoint Survey (FEVS) provided employees an opportunity to share their opinions about what matters most to them and to influence the organizational culture. Survey results provide insights into where improvements have been made and are needed. The FLRA's overall response rate for 2023 was 54.5%. For 2023, the FLRA ranked # 6 out of the 30 participating Federal small agencies in the Best Places to Work index. This is the third year in a row that the FLRA has been in the top ten best small agencies to work.

The Chairman is committed to continuing to develop a diverse and competent staff and ensuring that the FLRA has an open, friendly and supportive workplace. This includes placing a strong emphasis on employee engagement at all levels in the Agency. In keeping with this commitment, the FLRA has created a committee that reviews the FLRA's FEVS results and develops recommendations to address challenges presented in the results. By maintaining this focus, the FLRA hopes to continue to build on its success in this area.

IT Modernization

In 2024, lack of funding slowed development efforts for transitioning to 100% electronic case files. The FLRA and its Information Resources Management Division (IRMD) made substantial progress in the creation of the OGC Component Case Management System (CMS), but funds were not sufficient for developers to progress efficiently towards completion. Regular and significant funding is an absolute imperative for the successful completion of CMS for the OGC and other remaining FLRA components.

Implementation of fully electronic case files throughout the Agency would enable the FLRA to increase its overall efficiency and effectiveness. Achieving this goal will enable the FLRA to implement additional external and internal case processing improvements that will further maximize the use of technology and eliminate many of the labor-intensive, manual case processes that are currently in place, including:

- Reducing the time and expense that FLRA staff spends copying, scanning, mailing, and manually entering data;
- Eliminating outdated facsimile service;
- Reducing U.S. Postal Service costs by implementing electronic service of case-related documents by the FLRA on the parties;
- Reducing or eliminating delivery service costs for transferring paper case files between FLRA components;
- Implementing a pilot program that would require FLRA parties to file all case-related documents electronically; and
- Eventually mandating eFiling for most FLRA case filings.

The greatest benefit will be the ability to redirect staff hours currently used to perform manual administrative tasks to perform other mission-critical functions.

Finally, for several years the FLRA has requested funds for the migration of the FLRA website—FLRA.gov—from a platform that has reached its end-of-life to a fully-supported, FedRAMP-certified cloud platform that aligns with the President's Cybersecurity Agenda. For several years in a row OMB approved the request, but Congress denied it. In FY23, the security of this resource reached an absolutely critical state and the FLRA made the decision to fund the initial stage of the project—at the expense of other Agency priorities. In FY24, the FLRA made substantial progress in development of the new FLRA.gov platform, which it expects to go live in FY25.

FY20-24 Performance Outcomes by Measure

The following tables summarize strategic plan performance outcomes over five years.

Strategic Goal 1: We will resolve disputes under the Federal Service Labor-Management Relations Statute in a timely, high-quality, and impartial manner.
Strategic Objective 1.1: Achieve or exceed case-resolution timeliness measures, as established by each component.
Performance Goal 1.1.1: Timely investigate, prosecute, and adjudicate each case type (ULP, REP, ARB, NEG, IMPASSE).
Performance Goal 1.1.2: Resolve overage cases in a timely fashion

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
1.1.1a (*Legacy Measure 1a-1*): The average age of arbitration exceptions decided or otherwise resolved by the Authority.	248 days	317 days Not Met	248 days	395 days Not Met	375 days	405 days Not Met	385 days	299 days Met	284 days	224 days Met
1.1.1b (*New in FY23*): The average age of arbitration cases pending before the Authority.	N/A	N/A	N/A	N/A	N/A	N/A	268 days	268 days Met	255 days	307 days Not Met
1.1.1c (*Legacy Measure 1a-2; Discontinued in FY22*): The percentage of arbitration cases decided by the Authority within 210 days of the filing of exceptions.	75%	32% (34/107 cases) Not Met	75%	29% (42/143 cases) Not Met	75%	25% (32/126 cases) Not Met	N/A	N/A	N/A	N/A
1.1.1d (*New in FY23*): The percentage of arbitration cases decided or otherwise resolved by the Authority within 210 days of assignment to a Member office.	N/A	N/A	N/A	N/A	N/A	N/A	50%	58% (35/60 cases) Met	50%	70% (39/56 cases) Met
1.1.1e (*Legacy Measure 1a-4*): The average age of negotiability cases decided or otherwise resolved by the Authority.	161 days	176 days Not Met	161 days	235 days Not Met	223 days	247 days Not Met	235 days	132 days Met	125 days	35 days Met
1.1.1f (New in FY23): The average age of negotiability cases pending before the Authority.	N/A	N/A	N/A	N/A	N/A	N/A	250 days	211 days Met	200 days	234 days Not Met
Legacy Measure 1a-5 (*Discontinued in FY22*): The percentage of negotiability cases decided by the Authority within 300 days of the filing of a petition for review.	75%	78% (25/32 cases) Met	75%	73% (58/79 cases) Not Met	75%	73% (49/67 cases) Not Met	N/A	N/A	N/A	N/A

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
1.1.1g (*Legacy Measure 1a-10: The average age of ULP exceptions decided by the Authority*): The average age of ULP exceptions decided or otherwise resolved by the Authority.	226 days	422 days Not Met	226 days	554 days Not Met	526 days	105 days Met	100 days	90 days Met	85 days	64 days Met
1.1.1h (*New in FY23*): The average age of ULP cases pending before the Authority.	N/A	N/A	N/A	N/A	N/A	N/A	150 days	3 days Met	135 days	122 days Met
1.1.1i (*Legacy Measure 1a-11; Discontinued in FY22*): The percentage of ULP cases decided by the Authority within 300 days of issuance of an OALJ decision.	75%	25% (1/4 cases) Not Met	75%	40% (2/5 cases) Not Met	75%	100% (11/11 cases) Met	N/A	N/A	N/A	N/A
1.1.1j (*New in FY23*): The percentage of ULP cases decided or otherwise resolved by the Authority within 300 days of assignment to a Member office.	N/A	N/A	N/A	N/A	N/A	N/A	75%	100% (2/2 cases) Met	75%	100% (1/1 cases) Met
1.1.1k (*Legacy Measure 1a-13: The average age of representation cases decided by the Authority*): The average age of representation cases decided or otherwise resolved by the Authority.	184 days	210 days Not Met	184 days	225 days Not Met	214 days	119 days Met	100 days	90 days Met	85 days	38 days Met
1.1.1l (*New in FY23*): The average age of representation cases pending before the Authority.	N/A	N/A	N/A	N/A	N/A	N/A	86 days	53 days Met	50 days	141 days Not Met
1.1.1m (*Legacy Measure 1a-14*): The percentage of representation cases in which the Authority issued a decision whether to grant review within 60 days of the filing of an application for review.	100%	100% (16/16 cases) Met	100%	100% (4/4 cases) Met	100%	100% (6/6 cases) Met	100%	100% (5/5 cases) Met	100%	100% (6/6 cases) Met
1.1.1n (*Legacy Measure 1a-15; Discontinued in FY22*): The percentage of representation cases decided by the Authority within 210 days of the filing of an application for review.	75%	88% (14/16 cases) Met	75%	75% (3/4 cases) Met	75%	83% (5/6 cases) Met	N/A	N/A	N/A	N/A
1.1.1o (*New in FY23*): The percentage of representation cases decided by the Authority within 210 days of assignment to a Member office.	N/A	N/A	N/A	N/A	N/A	N/A	75%	80% (4/5 cases) Met	75%	100% (2/2 cases) Met

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
1.1.1p (*Legacy Measure 1a-7 The average age of ULP Complaints decided by OALJ*): The median age of ULP complaints decided by the OALJ.	124 days	N/A	124 days	69 days Met	124 days	71 days Met	124 days	60 days Met	124 days	224 days Not Met
Legacy Measure 1a-17 (*Discontinued in FY21*): The average age of ULP charges resolved by the OGC.	94 days	61 days Met	94 days	51 days Met	N/A	N/A	N/A	N/A	N/A	N/A
1.1.1q (*Legacy Measure 1a-8*): The percentage of ULP complaints issued by the General Counsel resolved or decided in the OALJ within 180 days of the complaint being issued.	80%	N/A	80%	100% (2/2 cases) Met	80%	100% (27/27 cases) Met	80%	98% (323/ 330 cases) Met	80%	42% (76/ 181 cases) Not Met
1.1.1r (*Legacy Measure 1a-18*): The percentage of ULP charges resolved by the Office of the General Counsel by complaint, withdrawal, dismissal, or settlement within 120 days of filing of the charge.	70%	94% (1692/ 1808 cases) Met	70%	94% (2208/ 2343 cases)	70%	86% (2282/ 2657 cases) Met	70%	73% (2053/ 2828 cases) Met	70%	50% (1278/ 2545 cases) Not Met
Legacy Measure 1a-20 (*Discontinued in FY21*): The average age of ULP appeals decided by the General Counsel.	45 days	N/A	45 days	1 day Met	N/A	N/A	N/A	N/A	N/A	N/A
1.1.1s (*Legacy Measures 1a-21 and 1a-22*): The percentage of decisions on an appeal of a Regional Director's dismissal of a ULP charge issued by the General Counsel within 60 days of the date filed, and in no case more than 120 days.	95%	100% (3/3 cases) Met	95%	100% (81/81 cases) Met	95%	100% (147/ 147 cases) Met	95%	100% (80/80 cases) Met	95%	100% (14/14 cases) Met
Legacy Measure 1a-23 *(Discontinued in FY21*): The average age of representation cases resolved by the OGC through withdrawal, election, or issuance of a Decision and Order.	108 days	91 days Met	108 days	104 days Met	N/A	N/A	N/A	N/A	N/A	N/A
1.1.1t (*Legacy Measure 1a-24*): The percentage of representation cases resolved by the OGC through withdrawal, election, or issuance of a Decision and Order within 120 days of the filing of a petition.	70%	80% (140/ 175 cases) Met	70%	77% (96/125 cases) Met	70%	73% (122/ 167) cases Met	70%	59% (113/ 193 cases) Not Met	70%	67% (125/ 187 cases) Not Met

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
1.1.1u (*Legacy Measure 1a-26; Discontinued in FY22*): The average age of bargaining-impasse cases in which the FSIP declines jurisdiction.	90 days	70 days Met	81 days	64 days Met	75 days	54 days Met	N/A	N/A	N/A	N/A
1.1.1v (*New in FY22; Discontinued in FY22*): The average age of bargaining-impasse cases that are voluntarily settled.	N/A	N/A	N/A	N/A	120 days	84 days Met	N/A	N/A	N/A	N/A
1.1.1w (*Legacy Measure 1a-29; Discontinued in FY22*): The average age of bargaining-impasse cases that the FSIP resolves through final action.	146 days	162 days Not Met	154 days	137 days Met	150 days	105 days Met	N/A	N/A	N/A	N/A
1.1.1x (*New in FY23*): CIP will assign the case to a Member office within 5 days of the due date for a final filing (regardless of whether such a filing has been received).	N/A	N/A	N/A	N/A	N/A	N/A	75%	100% Met	75%	100% Met
1.1.1y (*New in FY23*): CIP will assign the case to a Member office within 21 days of due date of final filing.	N/A	N/A	N/A	N/A	N/A	N/A	100%	100% Met	100%	100%
1.1.2a (*Legacy Measure 1a-3; Discontinued in FY22*): The percentage of arbitration exceptions decided by the Authority within 365 days of the filing of exceptions.	90%	61% (65/107 cases) Not Met	90%	49% (70/143 cases) Not Met	90%	56% (70/ 126 cases) Not Met	N/A	N/A	N/A	N/A
1.1.2b (*New in FY23*): The percentage of arbitration exceptions decided or otherwise resolved by the Authority within 365 days of assignment to a Member office.	N/A	N/A	N/A	N/A	N/A	N/A	75%	76% (54/71 cases) Met	75%	89% (50/56 cases) Met
1.1.2c (*Legacy Measure 1a-6 The percentage of negotiability cases decided by the Authority within 365 days of the filing of a petition for review*): The percentage of negotiability cases decided or otherwise resolved by the Authority within 365 days of the filing of a petition for review.	75%	84% (27/32 cases) Met	75%	86% (68/79 cases) Met	75%	75% (50/67 cases) Met	75%	89% (47/53 cases) Met	75%	100% (24/24 cases) Met

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
1.1.2d (*Legacy Measure 1a-12; Discontinued in FY22*): The percentage of ULP cases decided by the Authority within 365 days of issuance of an OALJ decision.	90%	25% (1/4 cases) Not Met	90%	40% (2/5 cases) Not Met	90%	100% (11/11 cases) Met	N/A	N/A	N/A	N/A
1.1.2e (*New in FY23*): The percentage of ULP cases decided or otherwise resolved by the Authority within 365 days of assignment to a Member office.	N/A	N/A	N/A	N/A	N/A	N/A	90%	100% (2/2 cases) Met	90%	100% (1/1 cases) Met
1.1.2f (*Legacy Measure 1a-16; Discontinued in FY22*): The percentage of representation cases decided by the Authority within 365 days of the filing of an application for review.	100%	88% (14/16 cases) Not Met	100%	75% (3/4 cases) Not Met	100%	83% (5/6 cases) Not Met	N/A	N/A	N/A	N/A
1.1.2g *(New in FY23*): The percentage of representation cases decided or otherwise resolved by the Authority within 365 days of assignment to a Member office.	N/A	N/A	N/A	N/A	N/A	N/A	90%	100% (5/5 cases) Met	90%	100% (2/2 cases) Met
1.1.2h (*Legacy Measure 1a-9*): The percentage of ULP complaints issued by the General Counsel decided in the OALJ within 365 days of the complaint being issued.	95%	N/A	95%	100% (2/2 cases) Met	95%	100% (27/27 cases) Met	95%	100% (330/ 330 cases) Met	95%	91% (164/ 181 cases) Not Met
1.1.2i (*Legacy Measure 1a-19*): The percentage of ULP charges resolved by the OGC by complaint, withdrawal, dismissal, or settlement within 240 days of filing of the charge.	95%	99% (1806/ 1808 cases) Met	95%	99% (2338/ 2343 cases) Met	95%	99% (2624/ 2657 cases) Met	95%	93% (2636/ 2828 cases) Not Met	95%	91% (2307/ 2545 cases) Not Met
1.1.2j (*Legacy Measure 1a-25*): The percentage of representation cases resolved by the OGC through withdrawal, election, or issuance of a Decision and Order within 365 days of the filing of a petition.	95%	100% (175/ 175 cases) Met	95%	100% (125/ 125 cases) Met	95%	96% (161/ 167 cases) Met	95%	96% (185/ 193 cases) Met	95%	95% (177/ 187 cases) Not Met
1.1.2k (*Legacy Measure 1a-27*): The percentage of bargaining-impasse cases in which the FSIP declines jurisdiction within 140 days of the date filed.	90%	100% (23/23 cases) Met	90%	100% (4/4 cases) Met	90%	100% (29/29 cases) Met	90%	100% (18/18 cases) Met	90%	100% (12/12 cases) Met

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
1.1.2l (*Legacy Measure 1a-28*): The percentage of bargaining-impasse cases that are voluntarily settled within 160 days of the date filed.	80%	85% (11/13 cases) Met	80%	100% (2/2 cases) Met	80%	100% (38/38 cases) Met	80%	100% (18/18 cases) Met	80%	93% (26/28 cases) Met
1.1.2m (*Legacy Measure 1a-30*): The percentage of bargaining-impasse cases that the FSIP resolves through final action that are closed within 200 days of the date filed.	80%	88% (35/40 cases) Met	80%	95% (20/21 cases) Met	80%	100% (15/15 cases) Met	80%	86% (6/7 cases) Met	80%	100% (11/11 cases) Met

Strategic Goal 2: We will promote stability in the Federal labor-management community by providing leadership and guidance through Alternative Dispute Resolution and education.

Strategic Objective 2.1: Offer high-quality outreach and prevention services, as well as reference resources, to promote more effective labor-management relations across the Federal Government.

Performance Goal 2.1.1: Provide targeted training, outreach and prevention, and facilitation activities within the labor-management community.

Performance Goal 2.1.2: Provide effective, useful, up-to-date case-processing and case-law resources and trainings for the labor-management community.

Measure	FY20		FY21		FY22		FY23		FY24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
2.1.1a: The number of training, labor-management improvement, outreach, and facilitation activities delivered.	40	20 Not Met	40	54 Met	40	76 Met	40	112 Met	40	137 Met
2.1.1b: The number of recipients of training, labor-management improvement, outreach, and facilitation activities.	2,500	2,780 Met	2,500	9,915 Met	2,500	18,791 Met	15,000	25830 Met	15,000	39,993 Met
2.1.1c: The percentage of participant responders who highly rate the training that they received.	80%	N/A	80%	93% Met	80%	96% Met	80%	94% Met	80%	97% Met
2.1.1d (New in FY22): The number of times that on-demand online training is used.	N/A	N/A	N/A	N/A	1,000	15,000+ Met	1,000	18,000+ Met	1,000	27,000+ Met

Strategic Objective 2.2: Maximize the use of Alternative Dispute Resolution practices in case resolution.
Performance Goal 2.2.1: Successful resolution of a significant portion of FLRA cases through ADR.
Performance Goal 2.2.2: Expanded use of ADR in ARB cases.
Performance Goal 2.2.3: Examination of potential expanded use of ADR in REP cases.

Measure	FY 20		FY 21		FY 22		FY 23		FY 24	
	Target	**Result**	**Target**	**Result**	**Target**	**Result**	**Target**	**Result**	**Target**	**Result**
2.2.1a (*New in FY22*): Percentage of unfair labor practice cases where OGC offer of ADR is accepted and case is partially or fully resolved.	N/A	N/A	N/A	N/A	95%	99% Met	95%	99% Met	95%	99% Met
2.2.1b (*New in FY22*): Percentage of representation cases where OGC offer of ADR is accepted and case is partially or fully resolved.	N/A	N/A	N/A	N/A	95%	99% Met	95%	99% Met	95%	100% Met
2.2.1c (*New in FY22*): The percentage of appropriate ULP cases in which ADR services are offered to the parties or ordered by the OALJ Chief Judge.	N/A	N/A	N/A	N/A	90%	100% Met	90%	100% Met	90%	100% Met
2.2.1d (*New in FY22*): The percentage of ULP cases that are partially or totally resolved after ADR services are accepted by the parties or ordered by the OALJ Chief Judge.	N/A	N/A	N/A	N/A	80%	88% Met	80%	96% Met	80%	95% Met
2.2.2a (*New in FY22*): The percentage of appropriate arbitration cases pending before the Authority in which ADR services are offered to the parties.	N/A	N/A	N/A	N/A	N/A	N/A	20%	N/A	20%	N/A *Offered to all parties filing exceptions, not all parties
2.2.2b (*New in FY22*): The percentage of arbitration cases that are partially or totally resolved after the parties accept an offer of ADR services.	N/A	N/A	N/A	N/A	N/A	N/A	60%	60% Met	60%	100% Met

Measure	FY 20		FY 21		FY 22		FY 23		FY 24	
	Target	Result	Target	Result	Target	Result	Target	Result	Target	Result
2.2.3a (New in FY22): The percentage of appropriate negotiability cases pending before the Authority in which ADR services are offered to the parties.	N/A	N/A	N/A	N/A	90%	100% Met	90%	100% Met	90%	100% Met
2.2.3b (*New in FY22*): The percentage of proposals or provisions in negotiability cases that are partially or totally resolved after the parties accept an offer of ADR services.	N/A	N/A	N/A	N/A	90%	100% (170/ 170 cases) Met	90%	99% (288/ 291 cases) Met	90%	97% (135/139 cases) Met
2.2.3c (*New in FY22*): The percentage of negotiability cases that are partially or totally resolved after the parties accept an offer of ADR services.	N/A	N/A	N/A	N/A	90%	100% (13/13 cases) Met	90%	100% (25/25 cases) Met	90%	100% (23/23 cases) Met
2.2.3d (New in FY22): The percentage of cases – other than ULP, arbitration, and negotiability – that are partially or totally resolved after parties accept an offer of ADR services.	N/A	N/A	N/A	N/A	75%	100% (5/5 cases) Met	75%	75% (3/4 cases) Met	75%	100% (10/10 cases) Met

Strategic Goal 3: We will manage our resources effectively and efficiently in order to achieve organizational excellence.

Strategic Objective 3.1: Recruit, retain, and develop a highly talented, motivated, and diverse workforce to accomplish the FLRA’s mission.

Performance Goal 3.1.1: Demonstrate strong recruitment and retention practices.

Measure	Result
3.1.1a: Demonstrable, strong recruitment and retention practices.	See P&G Section

Performance Goal 3.1.2: Maintain and grow agency expertise through employee development.

Measure	Result
3.1.2a: Maintain and grow agency expertise through employee development.	See P&G Section

Strategic Objective 3.2: Improve usage of existing technology and deploy new IT systems to streamline and enhance organizational operations.	
Performance Goal 3.2.1: Improve eFiling capability and maximize its use in receiving case filings.	
Measure	**Result**
3.2.1a: Expand the use of electronic filing for all components.	See P&G Section
3.2.1b: Move FLRA towards 100% electronic case files, electronic permanent records, and electronic case management.	
Performance Goal 3.2.2: Enhance employee technology usage and skills at every level.	
Measure	**Result**
3.2.2a: Achieve an exceptional level of information security by increasing the percentage of systems using a zero-trust model and multifactor authentication and by promptly complying with cybersecurity orders and directives.	See P&G Section
3.2.2b: Assess how internal and external customers perceive the effectiveness of the Agency's IT modernization efforts.	
Performance Goal 3.3.1: Achieve high internal customer service scores on delivery of administrative services.	
Measure	**Result**
3.3.1a (New): Improvement in overall employee job satisfaction, as demonstrated through the score for question 42 of the Federal Employee Viewpoint Survey (FEVS).	See P&G Section
Strategic Goal 3: We will manage our resources effectively and efficiently in order to achieve organizational excellence.	
Strategic Objective 3.1: Recruit, retain, and develop a highly talented, motivated, and diverse workforce to accomplish the FLRA's mission.	
Performance Goal 3.1.1: Demonstrate strong recruitment and retention practices.	
Measure	**Result**
3.1.1a: Demonstrable, strong recruitment and retention practices.	See P&G Section
Performance Goal 3.1.2: Maintain and grow agency expertise through employee development.	
Measure	**Result**
3.1.2a: Maintain and grow agency expertise through employee development.	See P&G Section
Strategic Objective 3.2: Improve usage of existing technology and deploy new IT systems to streamline and enhance organizational operations.	
Performance Goal 3.2.1: Improve eFiling capability and maximize its use in receiving case filings.	
Measure	**Result**
3.2.1a: Expand the use of electronic filing for all components.	See P&G Section
3.2.1b: Move FLRA towards 100% electronic case files, electronic permanent records, and electronic case management.	

Performance Goal 3.2.2: Enhance employee technology usage and skills at every level.	
Measure	**Result**
3.2.2a: Achieve an exceptional level of information security by increasing the percentage of systems using a zero-trust model and multifactor authentication and by promptly complying with cybersecurity orders and directives.	See P&G Section
3.2.2b: Assess how internal and external customers perceive the effectiveness of the Agency's IT modernization efforts.	
Performance Goal 3.3.1: Achieve high internal customer service scores on delivery of administrative services.	
Measure	**Result**
3.3.1a (New): Improvement in overall employee job satisfaction, as demonstrated through the score for question 42 of the Federal Employee Viewpoint Survey (FEVS).	See P&G Section

FINANCIAL ANALYSIS

The FLRA's principal financial statements have been prepared to report the financial position and results of operations of the Agency, pursuant to the requirements of 31 U.S.C. § 3515(b). While the statements have been prepared from the books and records of the FLRA in accordance with U.S. Generally Accepted Accounting Principles for Federal entities and the formats prescribed by the OMB, the statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity.

Balance Sheet

The Balance Sheet presents the FLRA's financial position through the identification of Agency assets, liabilities, and net position. The FLRA's fund balance with the Department of the Treasury (the Treasury) is approximately 94 percent of the total assets in both FY 2023 and FY 2024. The FLRA does not maintain any cash in commercial bank accounts or foreign currency balances, nor does it have any revolving or trust funds. The Agency's second largest asset is its furniture, equipment, and IT hardware and software, which is recorded at original acquisition cost, and then depreciated using the straight-line method over the estimated useful life of the asset.

Total assets decreased to $5.6 million at the end of FY 2024 from $6.5 million at the end of FY 2023. The Agency did not make any new fixed-asset purchases in FY 2024, while the net book value of property and equipment already owned experienced further depreciation.

Assets as of September 30	2024	2023
Fund Balance with Treasury	$ 5,311,879	$ 6,006,663
General Property and Equipment	302,316	440,858
Accounts Receivable	8,619	47,935
Prepaid Expenses	9,627	39,556
Total	**$ 5,632,441**	**$ 6,535,012**

Totals may not add due to rounding

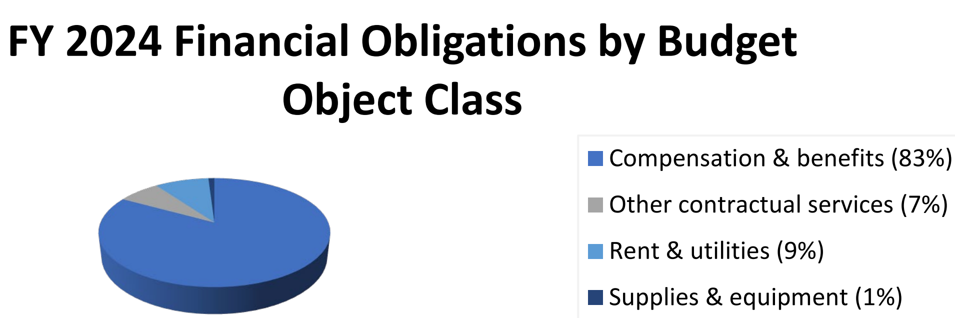
Funds held with the Treasury are available to pay Agency liabilities, which represent the amount of monies or other resources likely to be paid by the FLRA as a result of transactions or events that have already occurred. Accrued employee leave, payroll, and benefits costs, along with accrued workers' compensation under the Federal Employees Compensation Act (FECA), accounted for nearly 91 percent of total liabilities at the end of FY 2024. The remaining 9 percent reflects the amount owed by the FLRA to vendors and other Federal agencies for purchased goods and services. Agency liabilities totaled $5.0 million and $5.3 million in FY 2023 and FY 2024, respectively.

Liabilities as of September 30	2024	2023
Federal Employee [and Veteran] Benefits Payable	$ 4,191,291	$ 4,035,063
Accounts Payable	495,405	475,308
Other Liabilities	563,840	510,128
Total	**$ 5,250,536**	**$ 5,020,499**

The FLRA's total net position at the end of FY 2024 was $382 thousand a $1.1 million decrease from the previous year.

Statement of Net Cost

The Statement of Net Cost presents the gross cost of operating the FLRA's three major programs, less any reimbursable revenue earned from those activities. The net cost of operations in FY 2024 was $31.7 million, which is $1.8 million more than FY 2023. In FY 2024, 58.7 percent of the Agency's direct resources were dedicated to the Authority, which includes central administrative services provided to the entire Agency; 37.6 percent were dedicated to the OGC; and the remaining 3.7 percent were devoted to the FSIP.



Statement of Changes in Net Position

The Statement of Changes in Net Position reflects the changes that occurred within the cumulative results of operations and any unexpended appropriations. The cumulative results of operations represent the net results of operations since inception, the cumulative amount of prior period adjustments, the remaining book value of capitalized assets, and future funding requirements. Cumulative results from FY 2023 to FY 2024 reflect a $206 thousand decrease totaling $3.0 million.

Unexpended appropriations include undelivered orders and unobligated balances. Undelivered orders reflect the amount of goods and services ordered that have yet to be received. Unobligated balances are the amount of appropriations or other authority remaining after deducting the cumulative obligations from the amount available for obligation. The FLRA had a decrease of $927 thousand in total, unexpended Agency appropriations in FY 2024.

Statement on Budgetary Resources

The Statement on Budgetary Resources reports the budgetary resources available to the FLRA during FY 2023 to FY 2024 to carry out the activities of the Agency, as well as the status of those resources at the end of each year. The primary source of FLRA funding is its annual Salaries and Expenses appropriation from the Congress. The Agency also receives reimbursements, pursuant to the Economy Act, for travel expenses associated with training provided by Agency employees on the Statute and FLRA mission.

The FLRA had $31.1 million in total budgetary resources available to it in FY 2024. The Agency incurred obligations of $30.8 million in FY 2024, with recording outlays of $29.3 million. Total budgetary resources increased by $144 thousand in FY 2024, due primarily to increased new obligations.

MANAGEMENT ASSURANCES

Annual FFMIA Statement of Assurance

Pursuant to the Federal Financial Management Improvement Act (FFMIA), FLRA management has assessed that the agency's financial management systems, including both financial and financially related (or mixed) systems, comply substantially with (1) Federal financial management systems requirements, (2) applicable Federal accounting standards promulgated by FASAB, and (3) the U.S. Standard General Ledger (USSGL) at the transaction level.

Annual FMFIA Statement of Assurance

Pursuant to the Federal Managers' Financial Integrity Act (FMFIA), FLRA management is responsible for managing risks and maintaining effective internal control to meet the objectives of Sections 2 and 4 of the Federal Managers' Financial Integrity Act. The FLRA conducted its assessment of risk and internal control in accordance with OMB Circular No.

A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.

Based on the results of this assessment, the FLRA can provide reasonable assurance that its internal controls over the effectiveness and efficiency of operations, reporting, and compliance were operating effectively as of September 30, 2024.

Further, based on our assessment, we determined that the FLRA financial-management system conforms to applicable financial-systems requirements.

Susan Tsui Grundmann
Chairman and Chief Executive and
Administrative Officer
Federal Labor Relations Authority

FY24 PERFORMANCE GOALS AND RESULTS

The FLRA organizes its Strategic Plan by three Strategic Goals which are detailed above in the Strategic and Performance-Planning Framework section. Each Strategic Goal has a number of Strategic Objectives. Each Strategic Objective has a number of Performance Goals with unique and trackable measures, which are used to determine the Agency's progress. This section outlines the Agency's performance goals and results across a 5-year period.

Strategic goal #1: We will resolve disputes under the Federal Service Labor-Management Relations Statute in a timely, high-quality, and impartial manner

PERFORMANCE GOAL 1.1.1: TIMELY INVESTIGATE, PROSECUTE, AND ADJUDICATE EACH CASE TYPE (ULP, REP, ARB, NEG, IMPASSE).

PERFORMANCE GOAL 1.1.2: RESOLVE OVERAGE CASES IN A TIMELY FASHION

Representation cases

The Statute sets out a specific procedure for employees to petition to be represented by a labor union and to determine which employees will be included in a "bargaining unit" that a union represents. Implementing this procedure, the OGC, on behalf of the Authority, conducts secret-ballot elections for union representation and resolves a variety of issues related to questions of union representation of employees. These issues include, for example, whether particular employees are managers or "confidential" employees excluded from union representation, whether there has been election misconduct on the part of agencies or unions, and whether changes in union and agency organizations affect existing bargaining units. Representation cases are initiated when an individual, a labor organization, or an agency files a petition with a Regional Office. After a petition is filed, the Regional Director conducts an investigation, which may include holding a hearing to determine the appropriateness of a unit or other matter related to the petition. After concluding such investigation, the Regional Director may conduct a secret-ballot election or issue a Decision and Order, which is final unless an application for review (appeal) is filed with the Authority. The Authority resolves appeals to the Decision and Orders of the Regional Directors and these Authority decisions set legal precedent on the meaning and operation of the Statute in the representation context.

Unfair Labor Practice cases

The General Counsel has independent responsibility for the investigation, settlement, and prosecution, of ULP charges. ULP cases originate with the filing of an unfair labor practice charge in a Regional Office by an employee, a labor organization, or an agency. Once a charge has been filed, the Regional Office will investigate the charge to determine whether it has merit. If the Regional Director determines that the charge has merit, then the Regional Director will, absent settlement, issue and prosecute a Complaint before an ALJ.

If the Regional Director determines that the charge lacks merit, then the charging party is entitled to a written explanation, and, if not satisfied, may appeal that decision to the General Counsel in Washington, D.C. If the General Counsel upholds the dismissal, then the case is closed. The Authority has appointed ALJs to hear ULP cases prosecuted by the General Counsel. The OALJ transmits recommended decisions of the ALJs to the Authority, which may affirm, modify, or reverse the ALJs in whole or in part on exceptions (appeal). Authority decisions set legal precedent on the meaning, operation, and enforcement of the Statute. If no exceptions are filed to an ALJ's recommended decision, then the Authority adopts the recommended decision without precedential significance.

Arbitration cases

The Statute requires that collective-bargaining agreements between agencies and unions include negotiated grievance procedures that provide for binding arbitration of grievances. Either party to grievance arbitration may file with the Authority an "exception" to (an appeal of) an arbitrator's award. The Authority will review an arbitrator's award to which an exception has been filed to determine whether the award is deficient because it is contrary to any law, rule, or regulation, or on grounds similar to those applied by Federal courts in private-sector, labor management relations. After the Authority issues a decision that resolves exceptions to an arbitration award, or no exceptions (or procedurally sufficient exceptions) are filed, the arbitration award becomes final and binding, and a party's refusal to comply with the award may be a ULP. If a party disagrees with an Authority decision in an arbitration case, then the party may file a motion for reconsideration.

Negotiability cases

A primary responsibility of the Authority under the Statute is to resolve "negotiability" appeals. A Federal agency bargaining with a union may claim that a particular union proposal cannot be bargained because it conflicts with Federal law, a Governmentwide rule or regulation, or an agency regulation for which there is a compelling need. In addition, agency heads may disapprove collective-bargaining agreements if those agreements are contrary to law. In both of these situations, a union may petition the Authority to resolve the negotiability dispute. The Authority's decisions in negotiability disputes set legal precedent on the meaning and operation of the Statute, and may be appealed to a U.S. Court of Appeals.

Bargaining-Impasse cases

In carrying out the right to bargain collectively, on occasion union representatives and Federal agencies fail to reach agreement on issues; the bargaining reaches an impasse. Several options are available by which the parties may attempt to resolve the impasse. The parties may: decide, on their own, to use certain techniques to resolve the impasse, but may proceed to private, binding arbitration only after the FSIP approves the procedure; seek the services and assistance of third-party mediation such as the FMCS; or seek the assistance of the FSIP in resolving the negotiation impasse, after the assistance of third-party mediation has failed.

AUTHORITY

AUTHORITY							
Arbitration Cases	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	122	146	121	76	80	83	70
Exceptions filed (Intake)	**131**	**118**	**81**	**75**	**70**	**75**	**75**
Total caseload	253	264	202	151	150	158	145
Cases closed procedurally	17	23	22	8	15	15	13
Cases closed based on merits	90	120	104	63	52	73	64
Total cases closed (Output)	**107**	**143**	**126**	**71**	**67**	**88***	**77***
Cases pending, end of year	146	121	76	80	83	70	68
Negotiability Cases	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	17	65	34	20	16	21	16
Petitions filed (Intake)	**80**	**48**	**53**	**49**	**29**	**44**	**41**
Total caseload	97	113	87	69	45	65	57
Cases closed procedurally	19	43	57	46	23	43	39
Cases closed based on merits	13	36	10	7	1	6	5
Total cases closed (Output)	**32**	**79**	**67**	**53**	**24**	**49***	**44***
Cases pending, end of year	65	34	20	16	21	16	13
ULP Cases	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	6	3	2	2	1	3	3
Cases filed (Intake)	**1**	**4**	**11**	**12**	**19**	**14**	**15**
Total caseload	7	7	13	14	20	17	18
Cases closed procedurally	1	1	9	11	16	12	13
Cases closed based on merits	3	4	2	2	1	2	4
Total cases closed (Output)	**4**	**5**	**11**	**13**	**17**	**14***	**17***
Cases pending, end of year	3	2	2	1	3	3	1

Representation Cases	2020	2021	2022	2023	2024	2025 Est.	2026 Est.
Cases pending, start of year	3	4	3	2	4	5	5
Cases filed (Intake)	**17**	**3**	**5**	**5**	**3**	**4**	**4**
Total caseload	20	7	8	7	7	9	9
Cases closed procedurally	1	0	1	0	0	1	1
Cases closed based on merits	15	4	5	5	2	3	7
Total cases closed (Output)	**16**	**4**	**6**	**5**	**2**	**4***	**8***
Cases pending, end of year	4	3	2	4	5	5	1

*Estimated output assumes a full Member complement and current FY24 staffing in the Member offices, CIP, and CADRO.

Measure 1.1.1a (Legacy Measure 1a-1): The average age of arbitration exceptions decided or otherwise resolved by the Authority.			
Results		**Targets**	
2020	317 days *Not Met*	**2020**	248 days
2021	395 days *Not Met*	**2021**	248 days
2022	405 days *Not Met*	**2022**	375 days
2023	299 days *Met*	**2023**	385 days
2024	224 days *Met*	**2024**	284 days
		2025	213 days
		2026	202 days

Measure 1.1.1b (New in FY23): The average age of arbitration cases pending before the Authority.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	268 days *Met*	**2023**	268 days
2024	307 days *Not Met*	**2024**	255 days
		2025	292 days
		2026	277 days

*New in FY 2022

Measure 1.1.1d (New in FY23): The percentage of arbitration cases decided or otherwise resolved by the Authority within 210 days of assignment to a Member office.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	58% - (35/60 cases) *Met*	**2023**	50%
2024	70% - (39/56 cases) *Met*	**2024**	50%
		2025	50%
		2026	50%

*New in FY23.

Measure 1.1.2b (New in FY23): The percentage of arbitration exceptions decided or otherwise resolved by the Authority within 365 days of assignment to a Member office.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	76% - (54/71 cases) *Met*	**2023**	75%
2024	89% - (50/56 cases) *Met*	**2024**	75%
		2025	75%
		2026	75%

* New in FY23.

Measure 1.1.1e (Legacy Measure 1a-4): The average age of negotiability cases decided or otherwise resolved by the Authority.			
Results		**Targets**	
2020	176 days *Not Met*	**2020**	161 days
2021	235 days *Not Met*	**2021**	161 days
2022	247 days *Not Met*	**2022**	223 days
2023	132 days *Met*	**2023**	235 days
2024	35 days *Met*	**2024**	125 days
		2025	119 days*
		2026	113 days

*5% reduction from 2024 target.

Measure 1.1.1f (New in FY23): The average age of negotiability cases pending before the Authority.*			
Results		**Targets**	
2022	N/A**	**2022**	N/A
2023	211 days *Met*	**2023**	250 days
2024	234 days *Not Met*	**2024**	200 days
		2025	220 days
		2026	209 days

*Measured at the end of the fiscal year.
**New in FY23.

Measure 1.1.2c (Legacy Measure 1a-6: The percentage of negotiability cases decided by the Authority within 365 days of the filing of a petition for review): The percentage of negotiability cases decided or otherwise resolved by the Authority within 365 days of the filing of a petition for review.			
Results		**Targets**	
2020	84% – (27/32 cases) *Met*	**2020**	75%
2021	86% – (68/79 cases) *Met*	**2021**	75%
2022	75% – (50/67 cases) *Met*	**2022**	75%
2023	89% – (47/53 cases) *Met*	**2023**	75%
2024	100% – (24/24 cases) *Met*	**2024**	75%
		2025	75%
		2026	75%

Measure 1.1.1g (Legacy Measure 1a-10: The average age of ULP exceptions decided by the Authority): The average age of ULP exceptions decided or otherwise resolved by the Authority.			
Results		**Targets**	
2020	422 days *Not Met*	**2020**	226 days
2021	554 days *Not Met*	**2021**	226 days
2022	105 days *Met*	**2022**	526 days
2023	90 days *Met*	**2023**	100 days
2024	64 days *Met*	**2024**	85 days
		2025	61 days
		2026	58 days

Measure 1.1.1h (New in FY23): The average age of ULP cases pending before the Authority.*			
Results		**Targets**	
2022	N/A**	**2022**	N/A
2023	3 days *Met*	**2023**	150 days
2024	122 days *Met*	**2024**	135 days
		2025	116 days
		2026	110 days

*Measured at the end of the fiscal year.
**New in FY23.

Measure 1.1.1j (New in FY23): The percentage of ULP cases decided or otherwise resolved by the Authority within 300 days of assignment to a Member office.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	100% – (2/2 cases) *Met*	**2023**	75%
2024	100% – (1/1 cases) *Met*	**2024**	75%
		2025	75%
		2026	75%

*New in FY23.

Measure 1.1.2e (New in FY23): The percentage of ULP cases decided or otherwise resolved by the Authority within 365 days of assignment to a Member office.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	100% – (2/2 cases) *Met*	**2023**	90%
2024	100% – (1/1 cases) *Met*	**2024**	90%
		2025	90%
		2026	90%

*New in FY23.

Measure 1.1.1k (Legacy Measure 1a-13: The average age of representation cases decided by the Authority): The average age of representation cases decided or otherwise resolved by the Authority.			
Results		**Targets**	
2020	210 days *Not Met*	**2020**	184 days
2021	225 days *Not Met*	**2021**	184 days
2022	119 days *Met*	**2022**	214 days
2023	90 days *Met*	**2023**	100 days
2024	38 days *Met*	**2024**	85 days
		2025	81 days*
		2026	77 days

*5% reduction from 2024 target.

Measure 1.1.1l (New in FY23): The average age of representation cases pending before the Authority.*			
Results		**Targets**	
2022	N/A**	**2022**	N/A
2023	53 days *Met*	**2023**	86 days
2024	141 days *Not Met*	**2024**	50 days
		2025	134 days
		2026	127 days

*Measured at the end of the fiscal year.
**New in FY23m

Measure 1.1.1m (Legacy Measure 1a-14): The percentage of representation cases in which the Authority issued a decision whether to grant review within 60 days of the filing of an application for review.			
Results		**Targets**	
2020	100% – (16/16 cases) *Met*	**2020**	100%
2021	100% – (4/4 cases) *Met*	**2021**	100%
2022	100% – (6/6 cases) *Met*	**2022**	100%
2023	100% – (5/5 cases) *Met*	**2023**	100%
2024	100% – (6/6 cases) *Met*	**2024**	100%
		2025	100%
		2026	100%

Measure 1.1.1o (New in FY23): The percentage of representation cases decided or otherwise resolved by the Authority within 210 days of assignment to a Member office.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	80% - (4/5 cases) *Met*	**2023**	75%
2024	100% - (2/2 cases) *Met*	**2024**	75%
*New in FY23.		**2025**	75%
		2026	75%

Measure 1.1.2g (New in FY23): The percentage of representation cases decided or otherwise resolved by the Authority within 365 days of assignment to a Member office.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	100% – (5/5 cases) *Met*	**2023**	90%
2024	100% – (2/2 cases) Met	**2024**	90%
*New in FY23.		**2025**	90%
		2026	90%

Measure 1.1.1c (Legacy Measure 1a-2; Discontinued in FY22): The percentage of arbitration cases decided by the Authority within 210 days of the filing of exceptions.			
Results		**Targets**	
2020	32% – (34/107 cases) *Not Met*	**2020**	75%
2021	29% - (42/143 cases) *Not Met*	**2021**	75%
2022	25% - (32/126 cases) *Not Met*	**2022**	75%
2023	N/A*	**2023**	N/A

*Measure discontinued in FY22.

Measure 1.1.2a (Legacy Measure 1a-3; Discontinued in FY22): The percentage of arbitration exceptions decided by the Authority within 365 days of the filing of exceptions.			
Results		**Targets**	
2020	64% – (65/107 cases) *Not Met*	**2020**	90%
2021	49% – (70/143 cases) *Not Met*	**2021**	90%
2022	56% – (70/126 cases) *Not Met*	**2022**	90%
2023	N/A*	**2023**	N/A

*Measure discontinued in FY22.

Legacy Measure 1a-5 (Discontinued in FY22): The percentage of negotiability cases decided by the Authority within 300 days of the filing of a petition for review.			
Results		**Targets**	
2020	78% - (25/32 cases) *Met*	**2020**	75%
2021	73% - (58/79 cases) *Not Met*	**2021**	75%
2022	73% (49/67 cases) *Not Met*	**2022**	75%
2023	N/A*	**2022**	N/A

* Measure discontinued in FY22.

Legacy Measure 1a-10 (Discontinued in FY22): The average age of ULP exceptions decided by the Authority.			
Results		**Targets**	
2020	422 days *Not Met*	**2020**	226 days
2021	554 days *Not Met*	**2021**	226 days
2022	N/A*	**2022**	N/A

* Measure discontinued in FY22.

Measure 1.1.1i (Legacy Measure 1a-11; Discontinued in FY22): The percentage of ULP cases decided by the Authority within 300 days of issuance of an OALJ decision.			
Results		**Targets**	
2020	25% – (1/4 cases) *Not Met*	**2020**	75%
2021	40% – (2/5 cases) *Not Met*	**2021**	75%
2022	100% – (11/11 cases) *Met*	**2022**	75%
2023	N/A*	**2023**	N/A

* Measure discontinued in FY22.

Measure 1.1.1n (Legacy Measure 1a-15; Discontinued in FY22): The percentage of representation cases decided by the Authority within 210 days of the filing of an application for review.			
Results		**Targets**	
2020	88% – (14/16 cases) *Met*	**2020**	75%
2021	75% – (3/4 cases) *Met*	**2021**	75%
2022	83% – (5/6 cases) *Met*	**2022**	75%
2023	N/A*	**2023**	N/A

* Measure discontinued in FY22.

Measure 1.1.2f (Legacy Measure 1a-16; Discontinued in FY22): The percentage of representation cases decided by the Authority within 365 days of the filing of an application for review.			
Results		**Targets**	
2020	88% – (14/16 cases) *Not Met*	**2020**	100%
2021	75% – (3/4 cases) *Not Met*	**2021**	100%
2022	83% – (5/6 cases) *Not Met*	**2022**	100%
2023	N/A*	**2023**	N/A

*Measure discontinued in FY22.

CASE INTAKE AND PUBLICATION

Measure 1.1.1x (New in FY23): CIP will assign the case to a Member office within 5 days of the due date for a final filing (regardless of whether such a filing has been received).			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	100% *Met*	**2023**	75%
2024	100% *Met*	**2024**	75%
*New in FY23.		**2025**	75%
		2026	75%

Measure 1.1.1y (New in FY23): CIP will assign the case to a Member office within 21 days of due date of final filing.			
Results		**Targets**	
2022	N/A*	**2022**	N/A
2023	100% *Met*	**2023**	100%
2024	100% *Met*	**2024**	100%
*New in FY23.		**2025**	100%
		2026	100%

OFFICE OF ADMINISTRATIVE LAW JUDGES

OFFICE OF ADMINISTRATIVE LAW JUDGES (OALJ)							
ULP Cases	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	1	0	103	115	208	28	8
Complaints received (Intake)	**0**	**130**	**134**	**423**	**1**	**125**	**125**
Total caseload	1	130	237	538	209	153	133
Settlements before hearing	0	0	95	316	158	118	102
Cases closed by decision	1	27	27	14	23	27	24
Total cases closed (Output)	**1**	**27**	**122**	**330**	**181**	**145**	**126**
Cases pending, end of year	0	103	115	208	28	8	7

Measure 1.1.1p (Legacy Measure 1a-7 The average age of ULP Complaints decided by OALJ): The median age of ULP Complaints decided by the OALJ.*			
Results		**Targets**	
2020	N/A	**2020**	N/A
2021	69 days *Met*	**2021**	124 days
2022	71 days *Met*	**2022**	124 days
2023	60 days *Met*	**2023**	124 days
2024	224 days *Not Met*	**2024**	124 days
		2025	124 days
		2026	124 days

*OALJ performance standards remain to resolve 80 percent of ULP Complaints within 180 days of filing and 95 percent within 365 days.

Measure 1.1.1q (Legacy Measure 1a-8): The percentage of ULP Complaints issued by the General Counsel resolved or decided in the OALJ within 180 days of the Complaint being issued.*			
Results		**Targets**	
2020	N/A	**2020**	N/A
2021	100% – (2/2 cases) *Met*	**2021**	80%
2022	100% – (27/27 cases) *Met*	**2022**	80%
2023	98% – (323/330 cases) *Met*	**2023**	80%
2024	42% – (76/181 cases) *Not Met*	**2024**	80%
		2025	80%
		2026	80%

*OALJ performance standards remain to resolve 80 percent of ULP Complaints within 180 days of filing and 95 percent within 365 days.

Measure 1.1.2h (Legacy Measure 1a-9): The percentage of ULP complaints issued by the General Counsel decided or otherwise resolved by the OALJ within 365 days of the complaint being issued.*			
Results		**Targets**	
2020	N/A	**2020**	N/A
2021	100% – (2/2 cases) *Met*	**2021**	95%
2022	100% – (27/27 cases) *Met*	**2022**	95%
2023	100% – (330/330 cases) *Met*	**2023**	95%
2024	91% – (164/181 cases) *Not Met*	**2024**	95%
		2025	95%
		2026	95%

*OALJ performance standards remain to resolve 80 percent of ULP complaints within 180 days of filing and 95 percent within 365 days.

OFFICE OF GENERAL COUNSEL

OFFICE OF GENERAL COUNSEL (OGC)							
ULP Cases	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	783	903	1031	1291	1104	1436	1907
Charges filed **(Intake)**	1928	2471	2917	2641	2877	3063	3369
Total caseload	**2711**	**3374**	**3948**	**3932**	**3981**	**4499**	**5276**
Charges withdrawn/settled	1435	1850	2106	1951	2075	2022	2025
Charges dismissed	373	363	417	452	470	445	450
Complaints issued	0	130	134	425	0[1]	125[1]	125[1]
Total cases closed (Output)*	**1808**	**2343**	**2657**	**2828**	**2545**	**2592**	**2600**
Cases pending, end of year	**903**	**1031**	**1291**	**1104**	**1436**[2]	**1907**	**2676**
Representation Cases	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	49	38	49	83	57	54	70
Petitions filed (Intake)	**164**	**135**	**201**	**167**	**185**	**180**	**180**
Total caseload	213	173	250	250	242	234	250
Petitions withdrawn	81	42	73	65	85	70	70
Cases closed based on merits	94	83	94	128	102	95	95
Total cases closed (Output)*	**175**	**124**	**167**	**193**	**187**	**165**	**165**
Cases pending, end of year	38	49	83	57	54	70	85
ULP Appeals	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Appeals pending, start of year	303	407	396	367	400	534	619
Appeals filed (Intake)	**107**	**70**	**118**	**113**	**148**	**135**	**135**
Total caseload	410	477	514	479	548	669	754
Appeals closed (Output)	**3**	**81**	**147**	**80**	**14**[1]	**50**[1]	**50**[1]
Appeals pending, end of year	407	396	367	400	534	619	704

* Based on OGC FTE 27 average in FY21-FY 2026.

[1] The OGC is currently without a General Counsel or Acting General Counsel. The estimates for Complaints and Appeals are assuming a confirmed General Counsel is in place within that FY.

[2] Although currently without a General Counsel, the OGC will be litigating, through November 2024, those cases where the Acting General Counsel issued a Complaint by August 1, 2023, and have not settled – currently at 21.

Measure 1.1.1r (Legacy Measure 1a-18): The percentage of ULP charges resolved by the Office of the General Counsel by Complaint, withdrawal, dismissal, or settlement within 120 days of filing of the charge.			
Results		**Targets**	
2020	94% – (1692/1808 cases) *Met*	**2020**	70%
2021	94% – (2208/2343 cases) *Met*	**2021**	70%
2022	86% – (2282/2657 cases) *Met*	**2022**	70%
2023	73% – (2053/2828 cases) *Met*	**2023**	70%
2024	50% – (1278/2545 cases) *Not Met*	**2024**	70%
		2025	70%
		2026	70%

Measure 1.1.2i ((Legacy Measure 1a-19): The percentage of ULP charges resolved by the OGC by Complaint, withdrawal, dismissal, or settlement within 240 days of filing of the charge.			
Results		**Targets**	
2020	99% (1806/1808 cases) *Met*	**2020**	95%
2021	99% (2338/2343 cases) *Met*	**2021**	95%
2022	99% – (2624/2657 cases) *Met*	**2022**	95%
2023	93% – (2636/2828 cases) *Not Met*	**2023**	95%
2024	91% – (2307/2545 cases) *Not Met*	**2024**	95%
		2025	95%
		2026	95%

Measure 1.1.1s (Legacy Measures 1a-21 and 1a-22): The percentage of decisions on an appeal of a Regional Director's dismissal of a ULP charge issued by the General Counsel within 60 days of the date filed, and in no case more than 120 days.			
Results		**Targets**	
2020	100% (3/3 cases)	**2020**	95%
2021	100% (81/81)	**2021**	95%
2022	100% (147/147)	**2022**	95%
2023	100% (80/80)	**2023**	95%
2024	100% (14/14)	**2024**	95%
		2025	95%
		2026	95%

Measure 1.1.1t (Legacy Measure 1a-24): The percentage of representation cases resolved by the OGC through withdrawal, election, or issuance of a Decision and Order within 120 days of the filing of a petition.			
Results		**Targets**	
2020	80% (140/175 cases) *Met*	**2020**	70%
2021	77% (96/125 cases) *Met*	**2021**	70%
2022	73% (122/167 cases) *Met*	**2022**	70%
2023	59% (113/193 cases) *Not Met*	**2023**	70%
2024	67% (125/187 cases) *Not Met*	**2024**	70%
		2025	70%
		2026	70%

Measure 1.1.2j (Legacy Measure 1a-25): The percentage of representation cases resolved by the OGC through withdrawal, election, or issuance of a Decision and Order within 365 days of the filing of a petition.			
Results		**Targets**	
2020	100% (175/175 cases) *Met*	**2020**	95%
2021	100% (125/125 cases) *Met*	**2021**	95%
2022	96% (161/167 cases) *Met*	**2022**	95%
2023	96% (185/193 cases) *Met*	**2023**	95%
2024	95% (177/187 cases) *Met*	**2024**	95%
		2025	95%
		2026	95%

Legacy Measure 1a-17 (Discontinued in FY21): The average age of ULP charges resolved by the OGC.			
Results		**Targets**	
2020	61 days *Met*	**2020**	94 days
2021	51 days *Met*	**2021**	94 days
2022	N/A*	**2022**	N/A

*Measure discontinued in FY21.

Legacy Measure 1a-20 (Discontinued in FY21): The average age of ULP appeals decided by the General Counsel.			
Results		**Targets**	
2020	N/A *Met*	**2020**	45 days
2021	1 day *Met*	**2021**	45 days
2022	N/A*	**2022**	N/A

*Measure discontinued in FY21.

Legacy Measure 1a-21 (Discontinued in FY21): The percentage of decisions on an appeal of a Regional Director's dismissal of a ULP charge issued by the General Counsel within 60 days of the date filed.			
Results		**Targets**	
2020	100% (3/3 cases *Met*	**2020**	95%
2021	100% (81/81 cases)	**2021**	95%
2022	N/A*	**2022**	N/A

*Measure discontinued in FY21.

Legacy Measure 1a-22 (Discontinued in FY21): The percentage of decisions on an appeal of a Regional Director's dismissal of a ULP charge issued by the General Counsel within 120 days of the date filed.			
Results		**Targets**	
2020	100% (3/3 cases) *Met*	**2020**	100%
2021	100% (81/81 cases)	**2021**	100%
2022	N/A*	**2022**	N/A

*Measure discontinued in FY21.

Legacy Measure 1a-23 (Discontinued in FY21): The average age of representation cases resolved by the OGC through withdrawal, election, or issuance of a Decision and Order.			
Results		**Targets**	
2020	91 days *Met*	**2020**	108 days
2021	104 days *Met*	**2021**	108 days
2022	N/A*	**2022**	N/A

*Measure discontinued in FY21.

FEDERAL SERVICE IMPASSES PANEL

FEDERAL SERVICE IMPASSES PANEL (FSIP)							
Impasses	**2020**	**2021**	**2022**	**2023**	**2024**	**2025 Est.**	**2026 Est.**
Cases pending, start of year	28	22	45	16	17	21	21
Impasses filed (Intake)	**90**	**68**	**92**	**84**	**88**	**90**	**90**
Total caseload	118	90	137	100	105	111	111
Panel Decision	40	21	15	11	11		
Panel declined jurisdiction	23	4	29	23	12		
Settled with Panel assistance	5	2	38	17	28		
Voluntarily withdrawn	28	18	39	32	33		
Cases closed total (Output)	**96**	**45**	**121**	**83**	**84**	**90**	**90**
Cases pending, end of year	22	45	16	17	21	21	21

Measure 1.1.2k (Legacy Measure 1a-27): The percentage of bargaining-impasse cases in which the FSIP declines jurisdiction within 140 days of the date filed.

Results		**Targets**	
2020	100% - (23/23 cases) *Met*	**2020**	90%
2021	100% - (4/4 cases) *Met*	**2021**	90%
2022	100% - (29/29 cases) *Met*	**2022**	90%
2023	100% - (18/18 cases) *Met*	**2023**	90%
2024	100% - (12/12 cases) *Met*	**2024**	90%
		2025	90%
		2026	90%

Measure 1.1.2l (Legacy Measure 1a-28): The percentage of bargaining-impasse cases that are voluntarily settled within 160 days of the date filed.			
Results		**Targets**	
2020	85% – (11/13 cases) *Met*	**2020**	80%
2021	100% – (2/2 cases) *Met*	**2021**	80%
2022	100% – (38/38 cases) *Met*	**2022**	80%
2023	100% – (18/18 cases) *Met*	**2023**	80%
2024	93% – (26/28 cases) *Met*	**2024**	80%
		2025	80%
		2026	80%

Measure 1.1.2m (Legacy Measure 1a-30): The percentage of bargaining-impasse cases that the FSIP resolves through final action that are closed within 200 days of the date filed.			
Results		**Targets**	
2020	88% – (35/40 cases) *Met*	**2020**	80%
2021	95% – (20/21 cases) *Met*	**2021**	80%
2022	100% – (15/15 cases) *Met*	**2022**	80%
2023	86%– (6/7 cases) *Met*	**2023**	80%
2024	100%– (11/11 cases) *Met*	**2024**	80%
		2025	80%
		2026	80%

1.1.1u (Legacy Measure 1a-26; Discontinued in FY22): The average age of bargaining-impasse cases in which the FSIP declines jurisdiction.			
Results		**Targets**	
2020	70 days *Met*	**2020**	90 days
2021	64 days Met	**2021**	81 days
2022	54 days Met	**2022**	75 days
2023	N/A*	**2023**	N/A

*Measure discontinued in FY22.

1.1.1v (New in FY22; Discontinued in FY22): The average age of bargaining-impasse cases that are voluntarily settled.			
Results		**Targets**	
2021	N/A	**2021**	N/A
2022	84 days Met	**2022**	120 days
2023	N/A*	**2023**	N/A

*Measure discontinued in FY22.

1.1.1w (Legacy Measure 1a-29; Discontinued in FY22): The average age of bargaining-impasse cases that the FSIP resolves through final action.			
Results		**Targets**	
2020	162 days Not Met	**2020**	146 days
2021	137 days Met	**2021**	154 days
2022	105 days Met	**2022**	150 days
2023	N/A*	**2023**	N/A

*Measure discontinued in FY22.

Strategic Goal 2: We will promote stability in the Federal labor-management community by providing leadership and guidance through Alternative Dispute Resolution and education.

Key to the FLRA's strategic objectives is offering high-quality mediation, settlement conferences, outreach and prevention services as well as resources to promote more effective labor-management relations across the Federal Government. ADR is a collection of tools that provide informal conflict prevention, management, and resolution. These tools allow parties to discuss and develop their interests in order to resolve the underlying issues and problems in their labor-management relationships. The FLRA utilizes interest-based conflict resolution and intervention services in pending ULP cases, representation cases, arbitration cases, negotiability appeals, and bargaining-impasse disputes.

The FLRA also provides facilitation and training to help labor and management develop constructive relationships capable of solving difficult problems and making mission-critical decisions, as well as avoiding and resolving future conflict.

PERFORMANCE GOAL 2.1.1: PROVIDE TARGETED TRAINING, OUTREACH AND PREVENTION, AND FACILITATION ACTIVITIES WITHIN THE LABOR-MANAGEMENT COMMUNITY.

PERFORMANCE GOAL 2.1.2: PROVIDE EFFECTIVE, USEFUL, UP-TO-DATE CASE-PROCESSING AND CASE-LAW RESOURCES AND TRAININGS FOR THE LABOR-MANAGEMENT COMMUNITY

Each FLRA component delivers training and outreach in a manner reflecting its unique expertise. FLRA components deliver case-processing and case-law training services that have a statutory focus, which makes them appropriate for remote, online, and recorded media. In FY24, all FLRA components combined provided 137 in-person and virtual trainings, providing training to 12,872 attendees. The FLRA also provided on-demand training sessions on the FLRA YouTube channel, to over 27,000 participants.

CADRO offers various prevention services that are designed to help party representatives more effectively and efficiently solve complex workplace problems and make important decisions, which can be especially difficult in traditional labor-management relationships. Communication skills, interest-based problem-solving skills, facilitation skills, collective-bargaining skills, dispute-resolution techniques, and effective advocacy in ADR forums are just some of what CADRO staff teach management and union representatives. For some parties, the goal is to repair damaged workplace relationships. For others, the goal is to improve the operation of a constructive, traditional labor-management relationship. For yet others, CADRO staff help parties develop and implement a trajectory from a traditional labor-management relationship to a highly collaborative labor-management partnership. Ultimately, CADRO offers these services to help parties improve mission performance, quality of work-life, and day-to-day workplace relationships.

In situations where parties experience labor-management challenges, targeted assistance can promote stable labor-management relationships by educating the parties regarding their statutory rights and obligations. It can also promote effective and efficient Government by assisting parties in addressing their disputes without necessarily resorting to formal filings. Additional targeted assistance may take various forms, including offering training to parties on particular topics that have given rise to frequent ULP charges, negotiability disputes, or arbitration exceptions. Other types of assistance might be most appropriate for parties experiencing broader labor-management challenges. For parties involved in complex representational matters, targeted assistance can include conducting conferences with the parties to assist them in identifying and, if feasible, resolving relevant issues.

Measure 2.1.1a: The number of training, labor-management improvement, outreach, and facilitation activities delivered.			
Results		**Targets**	
FY20	20 *Not Met*	**FY20**	40
FY21	54 *Met*	**FY21**	40
FY22	76 *Met*	**FY22**	40
FY23	112 *Met*	**FY23**	40
FY24	137 *Met*	**FY24**	40
		FY25	40
		FY26	40

Measure 2.1.1b: The number of recipients of training, labor-management improvement, outreach, and facilitation activities.*			
Results		**Targets**	
FY20	2,780 *Met*	**FY20**	2.500
FY21	7,886 *Met*	**FY21**	2,500
FY22	18,791 *Met*	**FY22**	2,500
FY23	22,946 *Met*	**FY23**	15,000
FY24	39,993 *Met*	**FY24**	15,000
		FY25	15,000
		FY26	15,000

*In 2020 virtual training began to significantly increase the FLRA's training capabilities.

Measure 2.1.1c: The percentage of participant responders who highly rate the training that they received.			
Results		**Targets**	
FY20	N/A	**FY20**	80%
FY21	93% *Met*	**FY21**	80%
FY22	96% *Met*	**FY22**	80%
FY23	94% *Met*	**FY23**	80%
FY24	97%* *Met*	**FY24**	80%
		FY25	80%
		FY26	80%

*Reflects ratings of 105 trainings provided by OGC.

Measure 2.1.1d: The number of times on-demand online training is used.*			
Results		**Targets**	
FY22	15,000+ *Met*	**FY22**	1,000
FY23	18,000+ *Met*	**FY23**	1,000
FY24	27,000+ *Met*	**FY24**	1,000
		FY25	1,000
		FY26	1,000

*New in FY22.

PERFORMANCE GOAL 2.2.1: SUCCESSFUL RESOLUTION OF A SIGNIFICANT PORTION OF FLRA CASES THROUGH ADR

Parties normally litigate because they want an answer to a legal question. Getting an answer to a legal question is different from solving the problem that gave rise to the legal question. A large percentage of parties to cases before the FLRA elect to use our ADR services to prevent and solve workplace problems.

ADR is any type of dispute resolution process—other than litigation—that is administered by a third party who has no stake in the outcome. There are many types of ADR, from facilitative at one end of the spectrum, to evaluative at the other. Types of ADR used by skilled professionals at the FLRA include mediation, facilitation, settlement conferences, and mediation-arbitration. Other ADR tools are also used when appropriate.

Measure 2.2.1a (New in FY22): Percentage of unfair labor practice cases where OGC offer of ADR is accepted and case is partially or fully resolved.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	99% *Met*	**FY22**	95%
FY23	99% *Met*	**FY23**	95%
FY24	99% *Met*	**FY24**	95%
		FY25	95%
		FY26	95%

*New in FY22.

Measure 2.2.1b (New in FY22): Percentage of representation cases where OGC offer of ADR is accepted and case is partially or fully resolved.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	99% *Met*	**FY22**	95%
FY23	95% *Met*	**FY23**	95%
FY24	100% *Met*	**FY24**	95%
		FY25	95%
		FY26	95%

*New in FY22.

Measure 2.2.1c (New): The percentage of appropriate ULP Complaints in which ADR services are offered to the parties or ordered by the OALJ Chief Judge.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	100% *Met*	**FY22**	90%
FY23	100% *Met*	**FY23**	90%
FY24	100% *Met*	**FY24**	90%
		FY25	90%
		FY26	90%

* New in FY22.

Measure 2.2.1d (New in FY22): The percentage of ULP cases that are partially or totally resolved after ADR services are accepted by the parties or ordered by the OALJ Chief Judge.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	88% *Met*	**FY22**	80%
FY23	96% *Met*	**FY23**	80%
FY24	95% *Met*	**FY24**	80%
		FY25	80%
		FY26	80%

* New in FY22.

Measure 2.2.2a (New in FY22): The percentage of appropriate arbitration cases pending before the Authority in which ADR services are offered to the parties.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	N/A	**FY22**	N/A
FY23	N/A	**FY23**	20%
FY24	N/A**	**FY24**	20%
		FY25	50%
		FY26	50%

* New in FY22 - Measure partially implemented in FY24.
**In FY24 ADR was offered to all parties filing exceptions, but not all parties.

Measure 2.2.2b (New in FY22): The percentage of arbitration cases that are partially or totally resolved after the parties accept an offer of ADR services.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	N/A	**FY22**	N/A
FY23	60% *Met*	**FY23**	60%
FY24	100% *Met*	**FY24**	60%
		FY25	60%
		FY26	60%

* New in FY22.

Measure 2.2.3a (New in FY22): The percentage of appropriate negotiability cases pending before the Authority in which ADR services are offered to the parties.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	100% *Met*	**FY22**	90%
FY23	100% *Met*	**FY23**	90%
FY24	100% *Met*	**FY24**	90%
		FY25	90%
		FY26	90%

* New in FY22.

Measure 2.2.3b (New in FY22): The percentage of proposals or provisions in negotiability cases that are partially or totally resolved after the parties accept an offer of ADR services.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	100% (170/170) *Met*	**FY22**	90%
FY23	99% (288/291) *Met*	**FY23**	90%
FY24	97% (135/139) *Met*	**FY24**	90%
		FY25	90%
		FY26	90%

* New in FY22.

Measure 2.2.3c (New in FY22): The percentage of negotiability cases that are partially or totally resolved after the parties accept an offer of ADR services.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	100% (13/13 cases) *Met*	**FY22**	90%
FY23	100% (25/25 cases) *Met*	**FY23**	90%
FY24	100% (23/23 cases) *Met*	**FY24**	90%
		FY25	90%
		FY26	90%

* New in FY22.

Measure 2.2.3d (New in FY22): The percentage of cases – other than ULP, arbitration, and negotiability – that are partially or totally resolved after parties accept an offer of ADR services.			
Results		**Targets**	
FY21	N/A*	**FY21**	N/A
FY22	100% (5/5 cases) *Met*	**FY22**	75%
FY23	75% (3/4 cases) *Met*	**FY23**	75%
FY24	100% (10/10 cases) *Met*	**FY24**	75%
		FY25	75%
		FY26	75%

* New in FY22.

Strategic Goal 3: We will manage our resources effectively and efficiently in order to achieve organizational excellence.

The FLRA's ability to fulfill its core mission under the Statute depends on excellent management of the organization and its resources. The organizational-excellence goal emphasizes how the Agency's employees, IT infrastructure, and allocation of resources are central to achieving all of the strategic goals and objectives outlined in the strategic plan.

The landscape of the Federal workplace and workforce continues to evolve. It is crucial to simultaneously focus on developing the workforce of the future while retaining valuable institutional knowledge.

The Agency is also prepared to meet ever-changing business demands through the innovative use of IT to best manage the workload and interact with parties. The FLRA continues to be an effective steward of taxpayer dollars. The Agency's future operational approaches are designed to foster nimble and seamless deployment of resources coupled with cost-avoidance strategies to support productive labor-management relations across the Federal Government.

PERFORMANCE GOAL 3.1.1: DEMONSTRATE STRONG RECRUITMENT AND RETENTION PRACTICES

Measure 3.1.1a (Previously 3.1.1): Demonstrable, strong recruitment and retention practices.	
Results	
2020	• Scheduled quarterly Diversity and Inclusion Team events and programs to highlight and celebrate diversity of Agency employees including Black History Month, Women's History, Pride Month, Hispanic Heritage Month--provided pertinent resources/informational subject matter regarding diversity through weekly emails, published monthly newsletter and all employee intra-agency communications.

	• Met or exceeded Government-wide standards for diversity and Schedule A hiring. Established contacts with organizations that assist individuals with disabilities in securing employment including: America Job Centers, state vocational rehabilitation agencies, the Veterans' Vocational rehabilitation and Employment Program, Centers for Independent Living, and employment network service providers to ensure recruitment efforts include individuals with disabilities. The Agency also utilized the Schedule A hiring authority to fill critical vacancies this FY. • Continued to support the Agency Diversity and Inclusion Team in their collective efforts to provide information to all FLRA employees. • Increased recruitment efforts allowed the Agency to gather time-to-hire data in 2019 and 2020 to use to assess recruitment and staffing processes and procedures moving forward.
2021	• Conducted an Agency-wide recruitment effort for additional members for the Agency Diversity, Equity, Inclusion and Accessibility Team. The team now has 15 members that we believe properly reflect the diversity of the Agency. • Developed the official charter for the team that was approved by all members and established subcommittees to address the necessary actions in line with the new administration's Executive Orders and mandates related to DEIA. The subcommittees include but are not limited to Training, Recruiting and Hiring, Agency Events, and Policy Review.
2022	• Continued to reinforce recruitment and retention of a diverse and inclusionary workforce. • Developed an Agency-wide workforce demographic survey to gain more in-depth information from Agency employees to establish various employee groups and committees to facilitate diverse Agency programs and policies. • Acquired a new, automated Time and Attendance system and a more secure e-OPF (online Official Personnel Folder) system. • Developed new and improved recruitment strategies based on overall time to hire assessments. • Developed an Agency entrance and exit survey for all employees to gain data on incoming perceptions of the Agency and why employees are leaving the Agency. This data will assist us in recruitment planning and providing the proper consultation to management for developing an effective recruitment strategy to successfully fill vacant positions.
2023	• Created an Agency-specific recommendations report incorporating strategies for recruitment, training and development to help ensure the most effective means of mission accomplishment. • Partnered with the Office of Personnel Management (OPM) to: 1) reduce job opportunity announcements and hiring time, and

	2) enhance the quality of applicants using subject matter experts and the development and utilization of better job analysis criteria and assessment questions to identify best qualified applicants. • Established strategic partnerships between hiring officials and HR specialists which is key to the success of the hiring process. HR professionals in collaboration with program managers, established and conducted regular recurring meetings (referred to as pre-recruitment consultations) to discuss current and future position classification and/or recruitment needs. The purpose of the pre-recruitment consultations is to ensure that the recruitment needs of the respective programs are met in a timely and efficient manner. • Human Resources Division (HRD) encouraged management officials to utilize all available hiring flexibilities. These flexibilities, which oftentimes reduce the hiring process and eliminate the need to announce or go through lengthy recruitment processes, are discussed during pre-consultation meetings. Some hiring flexibilities include direct hire authority for attorney, cyber security, workforce recruitment program and other occupations.
2024	• Strengthened internal labor-management employee relations by collaborating with management during a collective-bargaining agreement update. In addition, HRD provided monthly updates to union representatives to discuss current and future actions. • HRD continues to maintain security of employees and customers personal and professional information and ensures discussion of any actions on a need-to-know basis. • HRD enhanced employee recognition, awards, and appreciation strategies by processing actions in a timely manner by creating a new report process that ensures managers and supervisors can properly review their recommendations and submissions to HRD. • Reevaluated onboarding effectiveness by tracking the Time to Hire (T2H) and readjusted our processes to ensure that the FLRA meets established OPM guidance. Created Agency-specific USA Staffing templates for Attorney positions, which helped expedite recruitment efforts. In addition, HRD partnered with OPM to establish Cognos reports which allow the FLRA to analyze T2H actions to find ways to streamline the hiring process. Finally, coordinated with OPM to train and develop HRD knowledge, skills and abilities concerning the Fundamentals of Suitability for Suitability and Fitness Adjudicators and to help ensure the most effective means of mission accomplishment.
Targets	
2025	Recruitment • Human Capital Management (HCM) will seek and optimize the hiring of civilians with critical skills and expertise. The FLRA will continue improving upon methods to promote career opportunities, assess skills, and maintain senior-level talent management systems to support future succession planning. These initiatives all play an important role in HCM and are integral in improving recruitment and hiring processes.

	• Drive a data-driven and leading practices approach to recruitment, assessment and hiring strategies to strengthen and support DEI&A. • Capitalize on new OPM workplace flexibilities to recruit and retain talent. Assessment • Improve timeliness and quality of hires. As the Agency competes for talent now and in the future, enhanced assessment tools will improve the quality of candidates by better matching highly skilled talent to positions, thereby reducing hiring costs and attrition. We plan to establish effective assessment tools optimizing the hiring process by improving reviews of applicant qualifications to result in high quality candidates. • Develop or identify assessment practices that do not solely rely on candidate self-assessments and educational attainment to determine their qualifications for competitive service positions in accordance with Executive Order 13932, Modernizing and Reforming the Assessment and Hiring of Federal Job Candidates. Services • Enhance the retirement services customers and applicants experience by providing timely, accurate, and responsive service addressing the diverse needs of customers. • Strive to provide employees with a healthy work-life balance, which is a key element in maintaining high levels of resilience and performance shown by the workforce. The FLRA is committed to strengthening its workforce—which will enable them to fulfill the FLRA's mission. • Continue to train managers and employees on effective use of available workplace flexibilities and work-life programs to improve employee engagement and productivity.
2026	Recruitment • Establish new Job Analysis Templates with the goal of expediting the hiring and recruitment processes. • Develop standardized position descriptions for the same grade and series for GS-0905 and GS-0201. Assessment • Continuously improve T2H by coordinating with other agencies to improve the FLRA's best business practices. Services • Enhance the time and attendance services for customers and applicants by providing timely, accurate, and responsive service in coordination with the Interior Business Center (IBC). Work with IBC on the launch of a new platform. • Enhance work-life balance programs, employee assistance programs, reasonable accommodations initiatives, and ergonomic assessment by partnering with the Department of Health and Human Services.

PERFORMANCE GOAL 3.1.2: MAINTAIN AND GROW AGENCY EXPERTISE THROUGH EMPLOYEE DEVELOPMENT

Measure 3.1.2a (Restored): Maintain and grow agency expertise through employee development.	
Results	
2021	*Restored in 2022
2022	• Maintain an environment conducive for learning to include greater use of technology for online, "on demand" training and the ability to record training and information sessions with subsequent availability across the workforce as needed. • Establishment of collaborative exchanges with the Small Agency Council (SAC) and the Interagency Human Resources (HR) Policy Community of Practice, for example, sharpens the capabilities of the Human Resources Division personnel. Sharing of information and resources among external organizations enhances perspective and facilitates compliance and agility to ensure timely implementation of HR regulations, programs, operations, policies, and strategies. • Effective utilization of detail opportunities for experiential learning and optimal use of available talent. This increases knowledge of the operations, standards, and customer relations of other FLRA components.
2023	• Partnered with the OPM, the Department of Labor, and the Interior Business Center on numerous HCM development courses for HRD staff at no cost. • Educated HR professionals and stakeholders on available hiring authorities and flexibilities to expedite hiring processes. Civilian hiring is multi-faceted and requires continuous collaboration between HR and hiring managers. This initiative educated stakeholders so that they understood available hiring flexibilities, including traditional appointing authorities and pay flexibilities. • Expanded workforce data and HR analytics to better support decision makers. Strategically managed civilian workforce planning requirements and kept pace with emerging missions and changing workforce priorities.

2024	• Conducted leadership-development trainings in-house and utilized external programs to strengthen readiness. • Agency required additional resources to meet Supervisory, Management, and Executive Development training program requirements. 5 C.F.R. pt. 412. • Explored mentoring programs and peer-to-peer training within the DEIA team and invited guest speakers and other talent to share lessons learned and how their agency manages the daily operations. • Worked to ensure that the FLRA has a pool of diverse, prepared successors for supervisory, management, and executive-level opportunities. • Coordinated with OPM and launched the USA-Performance Platform by automating employees' performance plans and appraisals for SES, SL and GS employees. • Partnered with other entities and attended HCM development courses at no cost to the agency. • Conducted professional development activities with OPM and IBC ensuring Human Resources Specialist knowledge, skills, and abilities were strengthened with new Executive Orders, Code of Federal Regulations, and OPM updates.
Targets	
2025	Performance • Customize HCM services and training to employees to help maximize Agency and individual performance. • Improve the link between performance management and recognition to support Agency efforts to retain high-performing employees, and those with mission-critical skills. • HCM shall educate management, in coordination with the Budget and Finance Office, on the use of monetary and nonmonetary recognition throughout the entire performance cycle, which provides supervisors and managers with the tools to improve performance by building a culture of recognition for achievement. Webpage • Update the website to provide customers with more practicable HR information that is user-centric and user-friendly.
2026	Leadership Training • Reestablish or redesign leadership development programs required by 5 C.F.R. § 410.201 to foster a broader agency perspective. Awards and Recognition • Coordinate and partner with external agencies to incorporate additional form of employee recognition programs in accordance to 5 C.F.R. § 451.104.

PERFORMANCE GOAL 3.2.1: IMPROVE EFILING CAPABILITY AND MAXIMIZE ITS USE IN RECEIVING CASE FILINGS

Measure 3.2.1a (Previously 3.2.1): Expand the use of electronic filing for all components.	
Results	
2020	• 56 percent of cases eFiled Agency-wide. • 89 percent of Authority cases eFiled. • OGC eFiling increased by 9.3 percent. • Streamlined eFiling software & created eFiling training module.
2021	• 68 percent of cases eFiled Agency-wide. • 78 percent of Authority cases eFiled. • OGC eFiling increased by 14 percent. • Research and planning began to vastly increase capabilities of the eFiling system to allow a wider array of case types/actions and interactions.
2022	• 77 percent of cases eFiled Agency-wide. • 74 percent of OGC cases eFiled. • OGC eFiling has increased 8% from FY21.
2023	• Successfully amended the regulations to include opt-in for electronic service of documents • Further modification of regulations underway to update negotiability case filing/processing, and workgroup established to recommend additional changes to procedural regulations • Updated eFiling application to add functionality to support regulatory changes/updates • Overall, 79% of cases eFiled, falling short of our goal of 80%. Lack of funding stymied development work to accommodate eFiling improvements
2024	• OGC has begun investigating regulation changes to hasten migration to primarily electronic filings. • 100% of cases filed with OALJ are now eFiled. • Overall, 77% of all FLRA cases eFiled, falling short of our goal of 80%. Lack of funding stymied development work to accommodate eFiling improvements
Targets	
2025	• Investigate additional filing/submission types for addition to eFiling system. • Implement significant regulatory changes to align with Electronic Case Filing modernization efforts.
2026	• Implement additional filing/submission types to eFiling system. • Implement significant regulatory changes to align with Electronic Case Filing modernization efforts.

Measure 3.2.1b (Previously 3.2.2): Move the FLRA towards 100% electronic case files, electronic permanent records, and electronic case management.	
Results	
2020	• Developed Case Management System (CMS) for the Authority component of the FLRA. Developed electronic case file structure in the DMS and initial planning to automate creating the electronic folders from the CMS.
2021	• Combined original Phase 2 and Phase 3 of the four-phase plan to implement fully-electronic casefile. Developed and tested end-to-end electronic case files for the Authority component, rolled out in late 2020.
2022	• Enhancements and improvements continue on Authority CMS. OGC CMS development hindered by lack of appropriated funds, but continues slowly.
2023	• Development efforts have come to a standstill due to insufficient development funds. • Minor improvements to the Authority CMS system
2024	• Development is underway for the OGC Component CMS. • Insufficient funding has hindered completion of OGC CMS.
Targets	
2025	• Continue development and implementation of end-to-end electronic casefile system for all components. Release OGC component CMS. • Further align Agency policies and procedures for full acceptance of fully Electronic Casefile.
2026	• Continue development and implementation of end-to-end electronic casefile system for all components. • Further align Agency policies and procedures for full acceptance of fully Electronic Casefile.

PERFORMANCE GOAL 3.2.2: ENHANCE EMPLOYEE TECHNOLOGY USAGE AND SKILLS AT EVERY LEVEL

Measure 3.2.2a (New) (Previously 3.2.3): Achieve an exceptional level of information security by increasing the percentage of systems using a zero-trust model and multifactor authentication and by promptly complying with cybersecurity orders and directives.	
Results	
2021	*New Measure for 2022
2022	• 75% of systems using Zero Trust model, CISA-Standard CDM and EDR implemented fully
2023	• 80% of systems are fully Zero Trust, but lack of funding for modernization of systems has prohibited progress
2024	• 85% of systems are fully Zero Trust, MFA has been added where fiscally feasible. • Funding continues to be the greatest hurdle in achieving 100% Zero Trust, MFA.
Targets	
2025	• 100% Zero Trust architecture, MFA in all internal and external facing systems.
2026	• Full alignment with all Administration goals • 100% Zero Trust architecture, MFA in all internal and external facing systems.

Measure 3.2.2b (Previously 3b-4): Assess how internal and external customers perceive the effectiveness of the Agency's IT modernization efforts.	
Results	
2020	• Produced & administered a survey to assess employees' response to the new WebEx system rolled out during pandemic in 2020. • Employee Engagement Team & FLRA Pandemic Task Force jointly produced a survey to gather information on best practices, needs, to assess overall response to maximum telework, and to invite personnel to raise return to workplace concerns (77 percent respondents—positive results). • Received a well-above-positive response to managers' survey questions on how IT is functioning during maximum telework mode. • Reinstated the Technology Council in order to directly gather feedback and actionable input regarding IT modernization efforts. • Administered internal survey to assess how FLRA employees perceive the effectiveness of the Agency's IT modernization efforts.
2021	• Received overwhelmingly positive comments about the effort to move from legacy DMS solution to new integrated DMS.
2022	• Used surveys and focus group meetings to assess the success and acceptance of the migration out of iManage and into SharePoint. Achieved about 90% satisfaction with both the new resource and the migration effort.
2023	• Near 100% participation in the opt-in for electronic delivery of documents for eFiled cases.
2024	• Opt-in for electronic service of eFiled cases continues to be popular – near 100% • Sharp increase in engagement from stakeholders seeking additional case types for eFiling eligibility. • Increases in reliability and resilience of public-facing IT resources have resulted in sharp decreases of reports and complaints from stakeholders. • Funding shortages have stymied efforts to complete CMS for OGC component – resulting in re-aligned performance goals.
Targets	
2025	• Continue to administer targeted surveys to assess usability of changes, fixes, and enhancements to the eFiling system and the Authority component CMS. • Apply lessons learned and improve surveying for new development work for the OGC Component Case Management System. • Maintain open dialog with internal and external customers to best diagnose, assess, and plan future fixes and enhancements.

2026	• Continue to administer targeted surveys to assess usability of changes, fixes, and enhancements to the eFiling system and the Authority component CMS. • Apply lessons learned and improve surveying for new development work for the remaining components' Case Management Systems. • Maintain open dialog with internal and external customers to best diagnose, assess, and plan future fixes and enhancements.

PERFORMANCE GOAL 3.3.1: ACHIEVE HIGH INTERNAL CUSTOMER-SERVICE SCORES ON DELIVERY OF ADMINISTRATIVE SERVICES

Measure 3.3.1a (New) (Previously 3.1.2): Improvement in overall employee job satisfaction, as demonstrated through the score for question 42 of the Federal Employee Viewpoint Survey (FEVS).

Year	Results	Targets
Reported in 2020	62% satisfied in 2019	
Reported in 2021	73% satisfied in 2020	
Reported in 2022	73% satisfied in 2021	
Reported in 2023	80% satisfied in 2022	75% satisfied
Reported in 2024	N/A*	77% satisfied
Reported in 2025		77% satisfied
Reported in 2026		80% satisfied

* FY24 FEVS scores not yet completed.

PRINCIPAL FINANCIAL STATEMENTS

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

The FLRA's FY24 Performance and Accountability Report reflects the correlation between the programmatic and financial aspects of the agency's work. The report bridges these two areas by presenting performance results with the financial results of agency operations. The financial statements and notes that follow explain the FLRA's financial position as of September 30, 2024, and how the Agency's financial resources were expended to achieve results.

For the eighteenth consecutive year, the FLRA has received an unqualified audit opinion on its financial statements. Along with the unqualified opinion, the report of independent auditors found no material weaknesses in the design and operation of the Agency system of internal controls over financial reporting. I am confident that the FLRA's financial and performance data are complete, accurate, and reliable.

With FY25 expected to be another challenging year, we will continue to focus on resolving cases fairly and efficiently, securing resources appropriate to meet our mission, meeting electronic records deadlines, closing open recommendations, and improving our levels of employee satisfaction and morale.

Susan Tsui Grundmann
Chairman and Chief Executive and
Administrative Officer
Federal Labor Relations Authority

BALANCE SHEET

FEDERAL LABOR RELATIONS AUTHORITY
BALANCE SHEET
AS OF SEPTEMBER 30, 2024 AND 2023
(In Dollars)

	2024	2023
Assets		
Intragovernmental Assets		
Fund Balance with Treasury (Note 2)	$ 5,311,879	$ 6,006,663
Accounts Receivable, Net (Note 3)	-	32,252
Advances and Prepayments	9,627	39,556
Total Intragovernmental Assets	5,321,506	6,078,471
Other than Intragovernmental Assets		
Accounts Receivable, Net (Note 3)	8,619	15,683
Property, Plant, and Equipment, Net (Note 4)	302,316	440,858
Total Other than Intragovernmental Assets	310,935	456,541
Total Assets	**$ 5,632,441**	**$ 6,535,012**
Liabilities (Note 5)		
Intragovernmental Liabilities		
Accounts Payable	$ 161,905	$ 165,140
Other Liabilities (Note 6)	560,511	509,697
Total Intragovernmental Liabilities	722,416	674,837
Other than Intragovernmental Liabilities		
Accounts Payable	333,500	310,168
Federal Employee Salary, Leave, and Benefits Payable	2,953,983	2,786,674
Pension, Post-Employment, and Veterans Benefits Payable	1,237,308	1,248,389
Advances from Others and Deferred Revenue	3,329	431
Total Other than Intragovernmental Liabilities	4,528,120	4,345,662
Total Liabilities	**$ 5,250,536**	**$ 5,020,499**
Net Position		
Unexpended Appropriations		
Funds from Other than Dedicated Collections	$ 3,368,655	$ 4,295,366
Total Unexpended Appropriations (Consolidated)	3,368,655	4,295,366
Cumulative Results of Operations		
Funds from Other than Dedicated Collections	(2,986,750)	(2,780,853)
Total Cumulative Results of Operations (Consolidated)	(2,986,750)	(2,780,853)
Total Net Position	**$ 381,905**	**$ 1,514,513**
Total Liabilities and Net Position	**$ 5,632,441**	**$ 6,535,012**

Accompanying notes are integral to these statements and may reflect rounding differences.

STATEMENT OF NET COST

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF NET COST
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND 2023
(In Dollars)

		2024		2023
Gross Program Costs:				
Authority:				
Intragovernmental Costs	$	7,122,836	$	7,178,074
Public Costs		11,515,553		11,184,895
Total Program Costs	$	18,638,389	$	18,362,969
Less: Earned Revenue		(16,703)		(4,708)
Net Program Costs	$	18,621,686	$	18,358,261
Federal Services Impasse Panel:				
Intragovernmental Costs	$	273,866	$	246,871
Public Costs		890,469		848,256
Total Program Costs	$	1,164,335	$	1,095,127
Less: Earned Revenue		(1,235)		-
Net Program Costs	$	1,163,100	$	1,095,127
Office of General Counsel:				
Intragovernmental Costs	$	3,388,559	$	2,867,500
Public Costs		8,529,605		7,628,863
Total Program Costs	$	11,918,164	$	10,496,363
Less: Earned Revenue		(2,876)		(2,530)
Net Program Costs	$	11,915,288	$	10,493,833
Total Gross Program Costs	$	31,720,888	$	29,954,459
Less: Total Earned Revenue		(20,814)		(7,238)
Net Cost of Operations	$	31,700,074	$	29,947,221

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN NET POSITION

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND 2023
(In Dollars)

		2024		2023
Unexpended Appropriations				
Beginning Balance	$	4,295,366	$	3,588,127
Beginning Balance, as Adjusted	$	4,295,366	$	3,588,127
Appropriations Received		29,500,000		29,400,000
Other Adjustments		(881,575)		(188,653)
Appropriations Used		(29,545,136)		(28,504,108)

Net Change in Unexpended Appropriations		(926,711)		707,239
Total Unexpended Appropriations	**$**	**3,368,655**	**$**	**4,295,366**
Cumulative Results of Operations				
Beginning Balance	$	(2,780,853)	$	(2,872,555)
Beginning Balance, as Adjusted	$	(2,780,853)	$	(2,872,555)
Appropriations Used		29,545,136		28,504,108
Imputed Financing		1,949,191		1,534,815
Other		(150)		-
Net Cost of Operations		(31,700,074)		(29,947,221)
Net Change in Cumulative Results of Operations		(205,897)		91,702
Total Cumulative Results of Operations	**$**	**(2,986,750)**	**$**	**(2,780,853)**
Net Position	**$**	**381,905**	**$**	**1,514,513**

The accompanying notes are an integral part of these financial statements.

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF BUDGETARY RESOURCES
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND 2023
(In Dollars)

	2024	2023
Budgetary Resources		
Unobligated Balance From Prior Year Budget Authority, Net	$ 1,526,756	$ 1,500,313
Appropriations	29,500,000	29,400,000
Spending Authority from Offsetting Collections	25,019	7,670
Total Budgetary Resources	**$ 31,051,775**	**$ 30,907,983**
Status of Budgetary Resources		
New Obligations and Upward Adjustments (Total) (Note 10)	$ 30,849,329	$ 30,556,574
Unobligated Balance, End of Year		
Apportioned, Unexpired Accounts	54,963	113,319
Unexpired Unobligated Balance, End of Year	54,963	113,319
Expired Unobligated Balance, End of Year	147,483	238,090
Unobligated Balance, End of Year (Total)	202,446	351,409
Total Budgetary Resources	**$ 31,051,775**	**$ 30,907,983**
Outlays, Net and Disbursements, Net		
Outlays, Net (Total)	$ 29,313,208	$ 28,469,318
Agency Outlays, Net	**$ 29,313,208**	**$ 28,469,318**

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The FLRA is an independent, administrative Federal agency created by Title VII of the Civil Service Reform Act of 1978, with a mission to carry out five statutory responsibilities: (1) determining the appropriateness of units for labor organization representation; (2) resolving complaints of unfair labor practices; (3) adjudicating exceptions to arbitrators' awards; (4) adjudicating legal issues relating to duty to bargain; and (5) resolving impasses during negotiations. The agency consists of three components: the Authority, the Office of the General Counsel, and the Federal Service Impasses Panel.

B. Basis of Accounting and Presentation

The financial statements have been prepared to report the financial position, net cost of operations, changes in net position, and budgetary resources of the FLRA in accordance with the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994, and the Accountability of Tax Dollars Act of 2002. The statements have been prepared from agency financial records in accordance with U.S. Generally Accepted Accounting Principles (GAAP), in accordance with guidance issued by the Federal Accounting Standards Advisory Board (FASAB) and the Office of Management and Budget (OMB), as prescribed in OMB Circular A-136, Financial Reporting Requirements, and pursuant to the requirements of 31 U.S.C. § 3515(b). These financial statements include all funds and accounts under the control of the FLRA.

The accounting structure of Federal agencies is designed to reflect both accrual and budgetary accounting transactions. Under the accrual method of accounting, revenues are recognized when earned, and expenses are recognized when incurred, without regard to the receipt or payment of cash. The budgetary accounting principles, on the other hand, are designed to recognize the obligation of funds according to legal requirements, which in many cases occur before an accrual-based transaction takes place. The recognition of budgetary accounting transactions is essential for the control and monitoring of federal funds as well as the compliance with legal constraints and controls over the use of those funds. The accompanying financial statements are prepared on the accrual basis of accounting.

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

C. Budget Authority

The Congress passes appropriations annually that provide the FLRA with authority to obligate funds for necessary salaries and expenses to carry out mandated program activities. These funds are available until expended, subject to OMB apportionment and to

Congressional restrictions on the expenditure of funds. Also, the FLRA places internal restrictions on fund expenditures to ensure the efficient and proper use of all funds.

D. Fund Balance with Treasury

FLRA receipts and disbursements are processed by the Department of the Treasury. Fund balances with the Treasury consist of appropriated funds that are available to pay current liabilities and to finance authorized purchase commitments. No cash is held in commercial bank accounts.

E. Accounts Receivable

Accounts receivable consists of amounts owed to FLRA by other federal agencies and the public. Amounts due from federal agencies are considered fully collectible and consist of interagency agreements. An allowance for uncollectible accounts receivable from the public is established when either (1) management determines that collection is unlikely to occur after a review of outstanding accounts and the failure of all collection efforts, or (2) an account for which no allowance has been established is submitted to the Department of the Treasury for collection, which takes place when it becomes 120 days delinquent. Based on historical experience, all receivables are considered collectible and no allowance is provided.

F. General Property and Equipment (P&E)

This category consists of equipment and internal use software. The basis for recording purchased P&E is full cost, including all costs incurred to bring FLRA P&E to and from a location suitable for its intended use. P&E is depreciated using the straight-line method over the estimated useful life of the asset. Statement of Federal Financial Accounting Standards (SFFAS) No. 10, Accounting for Internal Use Software, provides accounting standards for internal use software used by each agency. The standards provide for capitalized property to continue to be reported on the Balance Sheet. P&E that are not capitalized because they are under the capitalization threshold are expensed in the year of acquisition.

The FLRA's capitalization threshold for individual purchases is $25,000. Bulk purchases of similar items that individually are worth less than $25,000, but collectively are worth more than $100,000 are also capitalized using the same general P&E categories and useful lives as capital acquisitions. Major building alterations and renovations are capitalized, while maintenance and repair costs are charged to expense as incurred.

General P&E Category	Service Life
Software	3 Years
Computer Equipment	5 Years
Office Equipment	7 Years
Office Furniture	15 Years
Leasehold Improvements	Life of lease

G. Liabilities

Liabilities represent the amount of monies or other resources likely to be paid by the FLRA as a result of transactions or events that have already occurred. Liabilities are recognized when they are incurred, regardless of whether they are covered by available budgetary resources. FLRA reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources. No liability can be paid, however, absent an appropriation. Liabilities for which an appropriation has not been enacted are, therefore, classified as not covered by budgetary resources, since there is no certainty that the appropriation will be enacted. Liabilities that are covered by budgetary resources consist of intragovernmental and public accounts payable and accrued funded payroll. Liabilities not covered by budgetary resources in FY 2023 and FY 2024 consist of accrued and actuarial Federal Employees Compensation Act (FECA) compensation and unfunded employee leave. The Federal government, acting in its sovereign capacity, can abrogate liabilities other than contracts.

H. FECA Liabilities

An accrued FECA liability is recorded for actual and estimated future payments to be made for workers' compensation pursuant to the FECA. The actual costs incurred are reflected as a liability because agencies will reimburse the Department of Labor (DOL) two years after the actual payment of expenses. Future revenues will be used for their reimbursement to the DOL. The liability consists of: (1) the unreimbursed cost paid by the DOL for compensation to recipients under the FECA; and (2) the net present value of estimated future payments calculated by the DOL.

An estimated actuarial liability for future workers' compensation benefits is included. The liability estimate is based on the DOL's FECA actuarial model that takes the amount of benefit payments over the last twelve quarters and calculates the annual average of payments for medical expenses and compensation. This average is then multiplied by the liabilities-to-benefits paid ratios for the whole FECA program. The ratios may vary from year to year as a result of economic assumptions and other factors, but the model calculates a liability approximately twelve times the annual payments.

I. Annual, Sick and Other Leave

Amounts associated with the payment of annual leave are accrued while leave is being earned by employees, and this accrual is reduced as leave is taken. Each year the balance in the accrued annual leave account is adjusted to reflect current pay rates. To the extent that current or prior-year appropriations are not available to finance annual leave, future financing sources will be used. Sick leave and other types of non-vested leave are expensed as taken.

Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS) or a Civil Service Retirement System Offset (CSRS offset)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Federal Employees Retirement System (FERS)-covered employees were not entitled to use unused sick leave for additional service credit until October 28, 2009. For retirements effective between October 28, 2009 and December 31, 2013, 50 percent of unused sick leave can be used for additional service credit. For retirements effective after December 31, 2013, 100 percent of unused sick leave can be credited.

J. Net Position

The components of net position are unexpended appropriations and cumulative results of operations. Unexpended appropriations include undelivered orders and unobligated balances. Undelivered orders reflect the amount of goods and services ordered that have yet to be actively or constructively received. Unobligated balances are the amount of appropriations or other authority remaining after deducting the cumulative obligations from the amount available for obligation. The cumulative results of operations represent the net results of operations since inception, the cumulative amount of prior-period adjustments, the remaining book value of capitalized assets, and future funding requirements.

K. Retirement Plans

The FLRA's employees participate in the CSRS or the FERS. For CSRS employees, hired prior to January 1, 1984, the FLRA withholds seven percent of each employee's salary and contributes seven percent of the employee's basic salary to the CSRS Retirement and Disability Fund. These employees may also contribute, on a tax-deferred basis, to a defined contribution plan – the Thrift Savings Plan (TSP). The regular Internal Revenue Service limit in FY 2023 and FY 2024 was $22,500 and $23,000, respectively. The FLRA is not required to and does not contribute any matching amounts for CSRS employees.

The FERS was established by enactment of Public Law 99-335. Pursuant to this law, the FERS and Social Security automatically cover most employees hired after December 31, 1983. Employees hired before January 1, 1984 elected either to join the FERS and Social Security or to remain in the CSRS. For FERS employees, the FLRA withholds 6.2 percent in old age survivors and disability insurance up to a specified wage ceiling and 0.8 percent of an employee's gross earnings for retirement. In FY 2024, the FLRA matched the retirement withholdings with a contribution equal to 18.4 percent of the employee's taxable salary. Due to enactment of the FERS Revised Annuity Employee and Further Revised Annuity Employee programs, the agency matched with a contribution equal to 16.5 percent for employees hired during and after calendar year 2013.

All employees are eligible to contribute to the TSP. For employees under the FERS, a TSP account is automatically established. The FLRA is required to make a mandatory contribution of one percent of the base salary for each employee under the FERS. The agency is required to match the employee's contribution up to a maximum of five percent of his or her salary. Matching contributions are not made to the TSP accounts established by CSRS employees. The FLRA does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, are the responsibility of the OPM.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. CSRS employees who are 65 or older are eligible for Social Security payments (even if they have not retired). In these instances, the FLRA remits the employer's share of the required contribution.

L. Imputed Financing from Costs Absorbed by Others

The FASAB's SFFAS No. 5, Accounting for Liabilities of the Federal Government, requires that employer agencies recognize the full cost of pension, health, and life insurance benefits during their employees' active years of service. The OPM, as administrator of the CSRS and FERS plans, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, must provide the "cost factors" that adjust the agency contribution rate to the full cost for the applicable benefit programs. An imputed financing source and corresponding imputed personnel cost is reflected in the Statement of Changes in Net Position and the Statement of Net Cost.

M. Revenue and Other Financing Sources

The FLRA's revenues are derived from reimbursable work agreements, Freedom of Information Act collections, and a direct annual appropriation. The FLRA recognizes reimbursable work when earned, i.e., services have been provided. Each reimbursable work agreement specifies the dollar value of the agreement and is based on estimated resources needed to perform the specified services.

The agency receives an annual Salaries and Expenses appropriation from the Congress. Annual appropriations are used, within statutory limits, for salaries and administrative expenses and for operating and capital expenditures for essential P&E. Appropriations are recognized as non-exchange revenues at the time the related program expenses are incurred. Appropriations expended for capitalized P&E are recognized as expenses when an asset is consumed in operations. The FLRA's annual appropriation for FY 2023 and FY 2024 was $29,400,000 and $29,500,000, respectively.

N. Expired Accounts and Cancelled Authority

Unless otherwise specified by law, annual budget authority expires for incurring new obligations at the beginning of the subsequent fiscal year. The account into which the annual authority is placed is called an expired account. For five fiscal years, the expired account is available for expenditure to liquidate valid obligations incurred during the unexpired period. Adjustments are allowed to increase or decrease valid obligations incurred during the unexpired period that were not previously reported. At the end of the fifth expired year, the account is cancelled and any remaining money is returned to the Treasury.

O. Contingencies

A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to the agency. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur. With the exception of pending, threatened, or potential litigation, a contingent liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is more likely than not, and the related future outflow or sacrifice of resources is measurable. For pending, threatened, or potential litigation, a liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is likely, and the related future outflow or sacrifice of resources is measurable.

P. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

Q. Advances and Prepayments

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable work agreements, subscriptions, and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advance payments and recognized as expenses when the related goods and services are received.

R. Change in Presentation

Under the 2024 revised Circular A-136, the following terminology has been changed. The “Federal Employee Salary, Leave, and Benefits Payable” line item is new. Unfunded annual leave previously shown in Other Liabilities should be reclassified to this line item for the prior year if it is material and referenced as a change in presentation in Note 1. Federal Employee and Veterans Benefits Payable is now being split into two lines, which can be discussed in a single note. The FECA previously included in Federal Employee and Veterans Benefits Payable is shown as the new line "Pension, Post-Employment, and Veterans Benefits Payable".

NOTE 2: FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2024 and 2023, were as follows:

		2024		2023
Status of Fund Balance With Treasury				
Unobligated Balance				
Available	$	54,963	$	113,319
Unavailable		147,483		238,090
Obligated Balance Not Yet Disbursed		5,109,433		5,655,254
Total	**$**	**5,311,879**	**$**	**6,006,663**

U.S. government cash is accounted for on an overall consolidated basis by the Treasury. The amounts shown on the Balance Sheet represent the FLRA's right to draw on the Treasury for valid expenditures. The fund balance as shown on the FLRA records is reconciled monthly with records from the Treasury.

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand.

NOTE 3: ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2024 and 2023, were as follows:

	2024	**2023**
Intragovernmental		
Accounts Receivable	$ -	$ 32,252
Total Intragovernmental Accounts Receivable	$ -	$ 32,252
Other than Intragovernmental		
Accounts Receivable	$ 8,619	$ 15,683
Total Other than Intragovernmental Accounts Receivable	$ 8,619	$ 15,683
Total Accounts Receivable	**$ 8,619**	**$ 47,935**

The reported amount for accounts receivable consists of amounts owed to the FLRA by other Federal agencies (intragovernmental) and the public. There are no amounts that are deemed uncollectible as of September 30, 2024 and 2023.

NOTE 4: PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of Property, Equipment, and Software as of September 30, 2024 and 2023:

		Acquisition Cost		Accumulated Depreciation and Amortization		Net Book Value
2024						
Major Class						
Computer Equipment		534,853		232,537		302,316
Office Furniture		9,077		9,077		-
Total	$	543,930	$	241,614	$	302,316
2023						
Major Class						
Computer Equipment		805,466		364,608		440,858
Office Furniture		9,077		9,077		-
Total	$	814,543	$	373,685	$	440,858

NOTE 5: LIABILITIES COVERED AND NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the FLRA as of September 30, 2024 and 2023, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

		2024		2023
Intragovernmental-FECA	$	223,058	$	214,839
Unfunded Leave		1,833,393		1,805,987
Actuarial FECA		1,237,308		1,248,389
Total Liabilities Not Covered by Budgetary Resources	$	3,293,759	$	3,269,215
Total Liabilities Covered by Bugetary Resources		1,956,179		1,751,284
Liabilities Not Requiring Budgetary Resources		598		-
Total Liabilities	**$**	**5,250,536**	**$**	**5,020,499**

Unfunded FECA liabilities consist of workers' compensation claims payable to the DOL, which will be funded in a future year, and an unfunded estimated liability for future workers' compensation claims based on data provided from the DOL. The actuarial calculation is based on benefit payments made over twelve quarters and calculates the annual average of payments. For medical expenses and compensation, this average is then multiplied by the liability-to-benefit paid ratio for the whole FECA program.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. At the end of each month the balance in the unfunded leave account is adjusted to reflect the liability at current pay rates and leave balances. Unfunded leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken. All other liabilities are considered to be covered by budgetary resources.

NOTE 6: OTHER LIABILITIES

Other liabilities account balances as of September 30, 2024 and 2023, were as follows:

	Current	Non-Current	Total
2024			
Intragovernmental:			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$ 76,788	$ -	$ 76,788
Custodial Liability (to the general fund)	498	-	498
Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (to the general fund)	100	-	100
Employer Contributions and Payroll Taxes Payable	260,067	-	260,067
Unfunded FECA Liability	223,058	-	223,058
Total Intragovernmental	$ 560,511	$ -	$ 560,511
Other than Intragovernmental:			
Unfunded Accrued Interest Payable	$ -	$ -	$ -
Total Other than Intragovernmental	$ -	$ -	$ -
Total Other Liabilities	**$ 560,511**	**$ -**	**$ 560,511**
2023			
Intragovernmental:			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$ 67,937	$ -	$ 67,937
Employer Contributions and Payroll Taxes Payable	226,921	-	226,921
Unfunded FECA Liability	214,839	-	214,839
Total Intragovernmental	$ 509,697	$ -	$ 509,697
Other than Intragovernmental:			
Unfunded Accrued Interest Payable	$ -	$ -	$ -
Total Other than Intragovernmental	$ -	$ -	$ -
Total Other Liabilities	**$ 509,697**	**$ -**	**$ 509,697**

NOTE 7: LEASES

The FLRA has operating leases for rental of office space and equipment. As a Federal agency, the FLRA is not liable for any lease terms beyond one year. All leases are federal. The FY 2024 lease expense for the FLRA office spaces is $2,165,864.

Current Operating Leases

229 Peachtree Street NE, Atlanta, GA

The FLRA has an interagency agreement with the General Services Administration for office space at 229 Peachtree Street NE, Atlanta, GA. The term is for 174 months beginning January 18, 2022. This was a forced move at the Lessor's expense. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy. This lease expires January 17, 2037.

224 S. Michigan Avenue, Suite 445, Chicago, IL
The FLRA has an interagency agreement with the General Services Administration for office space at 224 S. Michigan Avenue, Suite 445, Chicago, IL. The term is for 120 months beginning on December 12, 2012 and expires on December 11, 2022. On August 21, 2021 the lease was renewed for 60 months beginning December 12, 2022. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

1244 Speer Boulevard, Denver, CO
The FLRA has an interagency agreement with the General Services Administration for office space at 1244 Speer Boulevard, Denver, CO. The previous term of 57 months began on July 1, 2013 and expired on March 24, 2018. The term for the current agreement is for 60 months beginning on or about September 14, 2021. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

1400 K Street NW, Suite 300, Washington, DC
The FLRA has an interagency agreement with the General Services Administration for office space at 1400 K Street NW, Suite 300, Washington, DC. The term is for 87 months beginning on or about June 1, 2014. The term for the current agreement is for 120 months beginning on or about March 25, 2018. May 20, 2020, the lease agreement was modified to 60 months beginning September 14, 2020. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

1301 Clay Street, Oakland, CA
The FLRA has an interagency agreement with the General Services Administration for office space at 1301 Clay Street, Oakland, CA. The term is for 120 months beginning on or about August 1, 2021. FLRA has the right to terminate the lease based on the availability of funds or with a four month notice at any point after the first twelve months of occupancy.

NOTE 8: COMMITMENTS AND CONTINGENCIES

The FLRA is, at times, a party in various administrative proceedings, legal actions, and claims brought by or against the agency. In the opinion of FLRA management, the ultimate resolution of any proceedings, actions, and claims will not materially affect financial position or results of operations of the FLRA. The agency examined its FY 2019 obligations prior to cancellation and believes that it does not have any outstanding commitments or contingencies that will require future resources to liquidate.

NOTE 9: INTRAGOVERNMENTAL COSTS AND EXCHANGE REVENUE

The classification of revenue or cost as “intragovernmental” or “other than intragovernmental” is determined on a transaction by transaction basis. Preceding transactions in the lifecycle of a product will not have an impact on subsequent transactions. If the FLRA purchases goods or services from another Federal entity, capitalizes them into inventory, and later resells them to the public, the cost of the original purchase of resale assets from the other Federal entity will be classified as "intragovernmental" at the time of the purchase. At ultimate sale to the end user, the resulting cost of goods will be classified as "other than intragovernmental." The purpose of this classification is to enable the Federal government to provide consolidated financial statements, and not to match public and intragovernmental revenue with costs that are incurred to produce public and intragovernmental revenue.

NOTE 10: APPORTIONMENT CATEGORIES OF OBLIGATIONS INCURRED

New obligations and upward adjustments incurred and reported in the Statement of Budgetary Resources in 2024 and 2023 consisted of the following:

	2024	2023
Direct Obligations, Category A	$ 30,824,270	$ 30,548,904
Reimbursable Obligations, Category B	25,059	7,670
Total New Obligations and Upward Adjustments	**$ 30,849,329**	**$ 30,556,574**

Category A apportionments distribute budgetary resources by fiscal quarters. Category B apportionments typically distribute budgetary resources by activities, projects, objects or a combination of these categories.

NOTE 11: UNDELIVERED ORDERS AT THE END OF THE PERIOD

Budgetary resources obligated for undelivered orders as of September 30, 2024 and 2023 were as follows:

	Intragovernmental	Other than Intragovernmental	Total
2024			
Paid Undelivered Orders	$ 9,626	$ -	$ 9,626
Unpaid Undelivered Orders	1,366,043	1,790,541	3,156,584
Total Undelivered Orders	**$ 1,375,669**	**$ 1,790,541**	**$ 3,166,210**
2023			
Paid Undelivered Orders	$ 39,557	$ -	$ 39,557
Unpaid Undelivered Orders	1,823,513	2,080,887	3,904,400
Total Undelivered Orders	**$ 1,863,070**	**$ 2,080,887**	**$ 3,943,957**

NOTE 12: EXPLANATION OF DIFFERENCES BETWEEN THE STATEMENT OF BUDGET RESOURCES AND THE BUDGET OF THE U.S. GOVERNMENT

The President's Budget that will include fiscal year 2024 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2025 and can be found at the OMB website: http://www.whitehouse.gov/omb/. The Fiscal Year 2025 Budget of the United States Government, with the "Actual" column completed for 2023, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

NOTE 13: INCIDENTAL CUSTODIAL COLLECTIONS

Custodial collections are reflected in Fund Balance with Treasury during the year. While these collections are considered custodial, they are neither primary to the mission of the agency nor material to the overall financial statements. FLRA's custodial collections are $1 for the year ended September 30, 2024. There were no custodial collections for the year ended September 30, 2023. Custodial collections are transferred to the Treasury General Fund on September 30 and are not reflected in the financial statements of the Agency.

NOTE 14: RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

The reconciliation of Net Cost to Net Outlays as of September 30, 2024:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 10,769,755**	**$ 20,930,319**	**$ 31,700,074**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(138,542)	(138,542)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	(32,252)	(7,562)	(39,814)
Advances and Prepayments	(29,931)	-	(29,931)
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	3,235	(23,332)	(20,097)
Federal Employee Salary, Leave, and Benefits Payable	-	(167,309)	(167,309)
Pension, Other Post-Employment, and Veterans Benefits Payable	-	11,081	11,081
Advances from Others and Deferred Revenue	-	(2,898)	(2,898)
Other Liabilities	(50,216)	-	(50,216)
Financing Sources:			
Imputed Cost	(1,949,191)	-	(1,949,191)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (2,058,355)**	**$ (328,562)**	**$ (2,386,917)**
Misc Items			
Custodial/Non-Exchange Revenue	513	(512)	1
Non-Entity Activity	50	-	50
Total Other Reconciling Items	**$ 563**	**$ (512)**	**$ 51**
Total Net Outlays (Calculated Total)	**$ 8,711,963**	**$ 20,601,245**	**$ 29,313,208**
Budgetary Agency Outlays, net			**$ 29,313,208**

Reconciliation of Net Cost to Net Outlays as of September 30, 2023:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 10,287,732**	**$ 19,659,489**	**$ 29,947,221**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(112,942)	(112,942)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	(2,417)	(40)	(2,457)
Advances and Prepayments	(370)	-	(370)
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	(44,342)	(41,411)	(85,753)
Federal Employee Salary, Leave, and Benefits Payable	-	(79,373)	(79,373)
Pension, Other Post-Employment, and Veterans Benefits Payable	-	(6,085)	(6,085)
Advances from Others and Deferred Revenue	-	(397)	(397)
Other Liabilities	(16,845)	-	(16,845)
Financing Sources:			
Imputed Cost	(1,534,815)	-	(1,534,815)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (1,598,789)**	**$ (240,248)**	**$ (1,839,037)**
Components of the Budgetary Outlays That Are Not Part of Net Operating Cost			
Acquisition of Capital Assets	-	361,133	361,133
Total Components of the Budgetary Outlays That Are Not Part of Net Operating Cost	**$ -**	**$ 361,133**	**$ 361,133**
Total Net Outlays (Calculated Total)	**$ 8,688,943**	**$ 19,780,374**	**$ 28,469,317**
Budgetary Agency Outlays, net			**$ 28,469,318**

DEMBO·JONES
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Independent Auditors' Report

Susan Tsui Grundmann, Chairman
Federal Labor Relations Authority

In our audits of the Fiscal Years 2024 and 2023 financial statements Federal Labor Relations Authority (FLRA) we found:

- FLRA's financial statements as of and for the fiscal years ended September 30, 2024, and 2023, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed;[1] and
- no reportable noncompliance for Fiscal Year 2024 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

The following sections discuss in more detail (1) our report on the financial statements, which includes a section on required supplementary information (RSI)[2] and a section on other information included with the financial statements[3]; (2) our report on internal control over financial reporting; (3) our report on compliance with laws, regulations, and contracts; and (4) agency comments.

Report on the Financial Statements

Opinion

In accordance with U.S. generally accepted government auditing standards, Office of Management and Budget Bulletin (OMB) No. 24-02, *Audit Requirements for Federal Financial Statements*, and additional requirements of OMB, such as Circular No. A-136, *Financial Reporting Requirements,* we have audited FLRA's financial statements. FLRA's financial statements comprise the balance sheets as of September 30, 2024, and 2023; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements. In our opinion, FLRA's financial statements present fairly, in all material respects, FLRA's financial position as of September 30, 2024, and 2023, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

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[1]A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

[2]The RSI consists of "Management's Discussion and Analysis", which is included with the financial statements.

[3] Other information consists of information included with the financial statements, other than the RSI and the auditors' report.

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Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of FLRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

FLRA management is responsible for

- the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles;
- preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles;
- preparing and presenting other information included in FLRA's Performance and Accountability Report (PAR), and ensuring the consistency of that information with the audited financial statements and the RSI; and
- designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about FLRA's ability to continue as a going concern for a reasonable period of time.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with U.S. generally accepted government auditing standards will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted government auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to our audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FLRA's internal control over financial reporting. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Perform other procedures we consider necessary in the circumstances.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about FLRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the financial statement audit.

<u>Required Supplementary Information</u>

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context.

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. These procedures consisted of (1) inquiring of management about the methods of preparing the RSI and (2) comparing the RSI for consistency with management's responses to the our inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

FLRA's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in FLRA's PAR. The other information comprises the following sections: Summary of Financial Statement Audit, Summary of Management Assurances, Improper Payments Elimination and Recovery, and Inspector General Memorandum on Top Management Challenges. Other information does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

In connection with our audits of FLRA's financial statements, we considered FLRA's internal control over financial reporting, consistent with our auditors' responsibilities discussed below.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies[4] or to express an opinion on the effectiveness of FLRA's internal control over financial reporting. Given these limitations, during our 2024 audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to FLRA's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget audit guidance. [5]

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[4]A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

[5]Office of Management and Budget (OMB) Bulletin No. 24-02, Audit Requirements for Federal Financial Statements, issued on October 19, 2023. According to the guidance, for those controls that have been suitably designed and implemented, the auditor should perform sufficient tests of such controls to conclude on whether the controls are operating effectively (i.e., sufficient tests of controls to support a low level of assessed control risk). OMB audit guidance does not require the auditor to express an opinion on the effectiveness of internal control.

Responsibilities of Management for Internal Control over Financial Reporting

FLRA management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of FLRA's financial statements as of and for the fiscal year ended September 30, 2024, in accordance with U.S. generally accepted government auditing standards, we considered FLRA's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FLRA's internal control over financial reporting. Accordingly, we do not express an opinion on FLRA's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that

- transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and

- transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of FLRA's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of FLRA's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of FLRA's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditors' responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for Fiscal Year 2024 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to FLRA. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

FLRA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to FLRA.

Auditors' Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to FLRA that have a direct effect on the determination of material amounts and disclosures in FLRA's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to FLRA. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.

Dembo Jones, P.C.

North Bethesda, Maryland
November 15, 2024

OTHER ACCOMPANYING INFORMATION

SUMMARY OF FINANCIAL STATEMENT AUDIT

Audit Opinion:	Unqualified
Restatement:	No

	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Material weaknesses	0	0	0	0	0

SUMMARY OF MANAGEMENT ASSURANCES

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)

Statement of Assurance:	Unqualified

	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Material weaknesses	0	0	0	0	0	0

Effectiveness of Internal Control over Operations (FMFIA § 2)

Statement of Assurance:	Unqualified

	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Material weaknesses	0	0	0	0	0	0

Conformance with Financial Management System Requirements (FMFIA § 4)

Statement of Assurance:	Systems conform

	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Non-conformances	0	0	0	0	0	0

IMPROPER PAYMENTS ELIMINATION AND RECOVERY

The Improper Payments Information Act of 2002, as amended by the Improper Payments Elimination and Recovery Act of 2010 (IPERA), requires agencies to annually report information on improper payments. The FLRA has reviewed all of its programs and determined that none are susceptible to significant improper payment. The IPERA also requires agencies to conduct payment-recapture audits for each program that expends $1 million or more annually, if conducting such audits would be cost-effective. Based on the criteria set forth in Appendix C of OMB Circular A-123, the agency has also determined that it would not be cost-effective to establish a recovery-audit program for its programs that expend more than $1 million. Recoveries are not expected to be greater than the costs incurred to identify any overpayments.

The Federal Labor Relations Authority did not have any significant improper payments to report for FY24. The FLRA's overall outlays were over $10M, however, our commercial payment outlays were well below $10M. Accordingly, FLRA is not deemed a high priority program. Equally, no FLRA programs are likely to be susceptible to improper payments. The FLRA's FY22 Improper Payments Risk Assessment determined that the FLRA has a low risk of improper payments. Data for this fiscal year has been uploaded to the https://www.paymentaccuracy.gov/ website.

INSPECTOR GENERAL MEMORANDUM ON TOP MANAGEMENT CHALLENGES

INSPECTOR GENERAL

UNITED STATES OF AMERICA
FEDERAL LABOR RELATIONS AUTHORITY
WASHINGTON, D.C. 20424-0001

MEMORANDUM

DATE: September 16, 2024

TO: Susan Tsui Grundmann
Chairman

Colleen Duffy Kiko
Member

Anne M. Wagner
Member

FROM: Dana Rooney *Dana Rooney*
Inspector General

SUBJECT: Top Management and Performance Challenges for Fiscal Year 2025 (MC-24-02)

Each Inspector General is required by law, the Reports Consolidation Act of 2000[1], 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."[2] The law states that the "agency head may comment on the inspector general's statement, but may not modify the statement."[3] By statute, this statement must be included in the Federal Labor Relations Authority's (FLRA) "Performance and Accountability Report" (PAR).[4]

The FLRA Inspector General's Statement is based on the Office of Inspector General's (OIG) experience and observations from our oversight work, as well as our general knowledge of the FLRA programs and operations. In the memorandum for this year, we identified three management and performance challenges facing the FLRA in Fiscal Year (FY) 2025. These challenges include the ongoing challenge of Achieving Performance Goals with Insufficient Funding, a challenge we reported last year. Additionally, we added two new challenges: the Continued Impact on the FLRA's Office of General Counsel's Ability to Fulfill Its Mission Due to the Lack of a Confirmed General Counsel, and Meeting Cybersecurity Requirements in a Resource-Constrained Environment. The FLRA has taken sufficient action to effectively mitigate the challenges of (1) Records Management and (2) Closure of Open Recommendations Outstanding for more than 1 year that we reported in the FY 2023 PAR.

[1] Pub. L. No. 106-531, § 3 (codified at 31 U.S.C. § 3516).
[2] 31 U.S.C. § 3516(d).
[3] *Id.*
[4] *Id.*

Our analysis considers the accomplishments the FLRA reported as of August 28, 2024. We noted progress that FLRA has made on the Achieving Performance Goals with Insufficient Funding.

The attached document describes what we consider to be the most serious management and performance challenges facing the FLRA along with a brief assessment of management's progress in addressing them. We appreciate management's strong commitment in addressing these challenges and welcome comments to our assessment.

Attachment

Challenge 1: The Continued Impact on the FLRA's Office of General Counsel's Ability to Fulfill Its Mission Due to the Lack of a Confirmed General Counsel

The Office of General Counsel (OGC) plays a fundamental role in facilitating orderly, efficient, and effective change within the Federal Government. External challenges can make it difficult to achieve the overall mission. One significant management challenge is the seven-and-a-half-year vacancy in the position of General Counsel (GC), a role that is Presidentially-appointed and Senate-confirmed (PAS).

This vacancy has impaired the FLRA's ability to achieve its mission because issuance of unfair-labor-practice (ULP) complaints are reserved exclusively to the GC's discretion (5 U.S.C. §§ 7104(f)(2)(B), 7118(a)(1)). Thus, if there is no GC or Acting GC, then the OGC cannot issue ULP complaints. As the GC position has been vacant since January 20, 2017, and there was no Acting GC for most of that time, OGC's ability to perform its statutory duties has been severely impaired for over seven years.

This has had negative impacts on the efficiency and effectiveness of the Federal Government's labor-management relations system government-wide. ULP charges represent workplace conflicts. When OGC cannot act on the charges, workplace conflicts simmer and distract from agency missions. Moreover, the older the case, the more potential liability increases for the Federal Government in the form of higher backpay and interest.

The vacancy has also distorted OGC practices and created further delays that hurt the agencies, individuals, and bargaining unit representatives OGC serves. Parties file ULP charges that are investigated, but cannot be prosecuted in the absence of a PAS GC or Acting GC. Years pass and the number of ULP charge recommendations waiting for action grow. Then, during the limited tenure of an Acting GC, OGC must sprint to clear out those cases before the Acting GC's term expires. The resulting flood of cases overwhelms limited OGC staff, causing delays in the resolution of other OGC cases.

This is exactly what occurred when an Acting GC was designated in March 2021. At that time, there were 494 ULP complaint recommendations pending. From March 2021 through August 2023, the OGC dealt with those cases through settlement or litigation before the Office of Administrative Law Judges (OALJ). But the OGC did not just clear up the backlog, it also investigated new ULP charges and approved an additional 725 complaints. Those cases have been resolved or are being litigated. The OGC has trials scheduled with the OALJ through November 2024. To focus on their mission essential functions, the then-Acting GC deprioritized all other work and important work has been delayed.

OGC's success in processing the ULP backlog, came with the need to litigate hundreds of complaints after issuance (427 in 2023 alone). This resulted in historically high, unmanageable caseloads, leading to more backlogs and fewer decisions being made on time. From 2020 to 2023, the number of cases filed went up by 42 percent, while the workload of OGC increased by 62 percent. The increased workload caused a 49 percent decrease in timely actions by the OGC during that time. This trend continued in the first quarter of FY 2024, with only 57 percent of cases receiving timely initial ULP decisions and 63 percent cases receiving timely decisions in representation cases. The conclusion that must be drawn from these numbers is plain—cases that had to be held in abeyance when there was no GC, overwhelmed OGC when there was an Acting GC.

Unfortunately, this cycle is beginning again. The Acting GC's tenure ended in August 2023, and so too did OGC's ability to act on ULP complaint recommendations. As of September 11, 2024, there were 218 ULP complaint recommendations pending with OGC. The longer the FLRA is without a PAS GC, the more that backlog will grow. This results in an artificially created backlog of older cases, that will cost more to resolve, and that cannot be timely processed.

This unnecessarily wastes precious resources in the FLRA and government-wide. It has also has hampered the FLRA's ability to fully engage with administration priorities such as Executive Order 14003, Protecting the Federal Workforce (January 22, 2021).

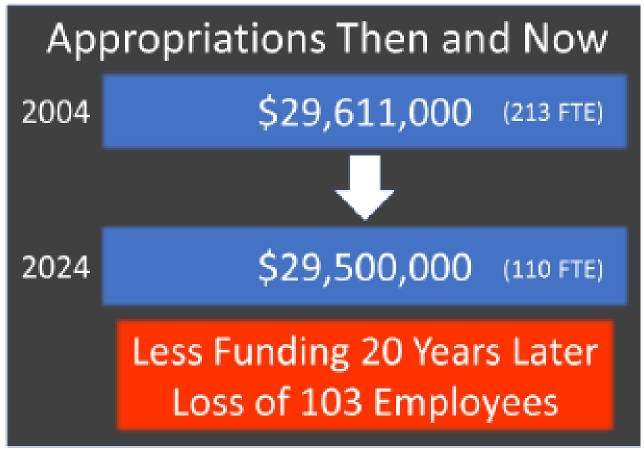
The FLRA should attempt to hasten the process of filling the GC vacancy by actively interacting with key decisionmakers and promptly addressing questions concerning nominees. The FLRA should continue these efforts in the coming year, in the hope that the vacancy will be filled in fiscal year 2025.

Key OIG Resources

- Executive Order 14003, Protecting the Federal Workforce (Jan. 22, 2021)
- Executive Order 14025, Worker Organizing and Empowerment (Apr. 26, 2021)
- Federal Labor Relations Authority, *Strategic Plan 2022-2026*
- Federal Labor Relations Authority, Congressional Budget Justification for FY 2025

Challenge 2: Achieving Performance Goals with Insufficient Funding

The FLRA has been struggling with limited budget resources for many years—that underfunding is having an adverse effect on the ability of its components to accomplish their duties in an efficient and effective manner.



The FLRA's FY 2024 appropriation is less in actual dollars than its FY 2004 appropriation. In 2004, the FLRA employed 213 full-time equivalents (FTEs) with a budget of $29,611,000. In 2024, the FLRA staffed its three components with a workforce of just 110 FTEs and a budget of $29,500,000. Given inflation and increased staffing costs, the FLRA addressed its decreasing purchasing power by not filling vacated positions and by closing regional offices. As a result, the FLRA now occupies less space and has roughly half as many employees as it did in 2004—but no less responsibility. That imperils the FLRA's ability to fulfill its mission-related goals and objectives. Recent trends in the FLRA's OGC demonstrate this.

With too few employees and too many cases, the number of OGC cases pending at the end of each FY is growing exponentially. There were, for example, 1,113 ULP cases pending at the end of FY 2023. That number is expected to grow to 1,403 in FY 2024, and more than double by the end of FY 2026. This is a problem because the longer it takes for the FLRA to resolve disputes between Federal actors, the more expensive it is to resolve the disputes. Unresolved labor-management issues mean lingering disputes that distract from workplace missions. Delayed adjudication of cases involving backpay in particular costs taxpayer money—because the longer it takes to resolve the cases, the greater the Federal Government's potential backpay liability.

Another year of fiscal austerity will also mean that much needed investments in the FLRA's Information Technology (IT) systems will again need to be deferred—further deepening the FLRA's vulnerability to cyberthreats. Over the past 20 years, the FLRA made increasingly tough financial choices and has prioritized the preservation of its workforce for mission delivery. For years, the FLRA not only deferred technology infrastructure investments, but has also cut IT necessary to maintain safe, secure, effective, and modern IT systems. As noted in the third management challenge, those investments cannot be delayed any longer. The strength of the FLRA's cybersecurity efforts, however, is going to be determined, in part, by its financial resources, which are currently limited.

There are a number of areas that the FLRA could explore that could address these challenges. FLRA's leadership has acknowledged the need to reduce its space requirements. The majority of the FLRA's leased space is at 1400 K Street, NW, Washington, DC; the lease for the space is set to expire in 2026. FLRA has begun to work with the General Services Administration (GSA) to determine what the current requirements are with a goal to reduce the square footage at this location, including options to reduce space prior to the lease expiring in 2026.

The FLRA could also explore alternative revenue streams, including petitioning Office of Management and Budget (OMB) for permission to provide fee-based services like those provided by the Federal Mediation and Conciliation Service (FMCS), as allowed by law.

FLRA continues to plan for, but has not received, an increase in agency funding from the prior years that keeps pace with inflation. This presents a challenge to management and creates a morale problem for staff when there is continued uncertainty over FLRA's funding levels. Once funding is appropriated, management must assess where to allocate resources for the mission. Management must continually assess the FLRA's needs regarding staffing so that the agency can be effective now and prepare for the challenges of future. These challenges are complicated by budget constraints and uncertainty.

Progress in Addressing the Challenge

FLRA has been actively engaged with the OMB and has held discussions with congressional leaders to express its concerns and articulate the critical need for additional resources. These efforts have yielded promising results. In particular, a bipartisan group of over 60 congressional members have signed a letter in support of FLRA's request for adequate funding.

What Needs to Be Done

FLRA needs to continue its efforts in securing the necessary budget resources to successfully achieve its performance goals. It also must continue to explore ways that it can achieve cost savings. Additional avenues that it should explore include:

1) Continue requesting funding through the annual budget appropriations process, to restore needed staffing and resources.
2) Developing current space requirements with GSA to reduce the funds that it spends on leases.
3) Exploring the possibility of the provision of fee-based services such as those used by the FMCS, as allowed by law.

Key OIG Resources

- Federal Labor Relations Authority, Congressional Budget Justification for Fiscal Year 2025

Challenge 3: Meeting Cybersecurity Requirements in a Resource-Constrained Environment

FLRA is a small, independent agency facing ongoing challenges in maintaining a robust cybersecurity posture while operating with constrained budgets and limited staffing. The growing complexity and frequency of cyber threats, along with increasing regulatory requirements under the Federal Information Security Modernization Act of 2014 (FISMA)[1], make it difficult to keep pace with compliance expectations and operational demands. Despite demonstrating strong dedication to IT security, resource limitations continue to hinder the agency's ability to fully address the evolving landscape of cybersecurity risks and FISMA findings.

In recent years, Federal cybersecurity requirements have expanded significantly. The annual FISMA review includes evaluating over 900 National Institute of Standards and Technology (NIST) controls, with agencies expected to meet stringent maturity levels across various domains, including risk management, incident response, and continuous monitoring.

The challenge lies in the disparity between the increasing cybersecurity demands and the limited funding and staffing available to small, independent agencies. While larger agencies have greater resources to address these challenges, smaller agencies often struggle to keep pace with the continuous flow of new requirements, guidance, and compliance mandates. This places additional pressure on the agency to meet government-wide cybersecurity standards without the necessary support to scale the agency's efforts.

Key Issues:

1. **Limited Resources:** As a small agency, the FLRA has limited funding and staffing to support comprehensive cybersecurity initiatives, which restricts the agency's ability to implement, monitor, and update the full range of security controls required by FISMA.
2. **Evolving Cyber Threats:** The cybersecurity landscape is dynamic, with threats becoming increasingly sophisticated and frequent. Keeping pace requires continuous investment in advanced tools, training, and expertise—resources that are often difficult to obtain due to budget constraints.
3. **Compliance and Maturity Levels:** Achieving a higher level of cybersecurity maturity, as mandated by FISMA, requires a holistic approach that encompasses risk management, continuous monitoring, and incident response. However, insufficient funding for dedicated cybersecurity teams and infrastructure hinders the FLRA's ability to meet the required metrics and attain higher maturity levels.
4. **Competing Priorities:** The FLRA must balance cybersecurity requirements with other mission-critical priorities. Given finite resources, this often means making tough

[1] Pub. L. No. 113-283 (codified at 44 U.S.C. ch. 35).

decisions on funding allocation, which can lead to delays or reduced scope for cybersecurity initiatives.

Failing to address these challenges effectively can result in increased vulnerability to cyberattacks, potential data breaches, and reduced compliance with Federal security standards. Additionally, ongoing FISMA findings related to cybersecurity may cause reputational harm, heightened oversight, and possible financial penalties.

What Needs to be Done

FLRA needs to continue to optimize its cybersecurity program through its capability to measure and assess the effectiveness of its policies, procedures, and strategies. Achieving this will require ongoing investment and support from external stakeholders. Addressing these challenges is critical to ensuring the security and resilience of the agency's operations in the face of evolving threats and growing Federal expectations:

- **Advocacy for Resources:** Engage with Congress, OMB, and oversight bodies to advocate for increased funding and staffing dedicated to cybersecurity. Highlight the disproportionate impact of new cybersecurity requirements on smaller agencies to secure additional support.
- **Partnerships and Collaboration:** Leverage partnerships with larger agencies and Federal cybersecurity programs to access shared services, expertise, and resources that can help bridge the gap between agency needs and available funding.
- **Risk-Based Prioritization:** Continue implementing a risk-based approach to cybersecurity, focusing on the most critical areas of vulnerability while being transparent about the limitations posed by current resource levels.
- **Innovation in Cybersecurity:** Explore cost-effective cybersecurity solutions, such as automation and cloud services, that provide robust security controls with fewer demands on staff and budget.

Key OIG Resources

- FLRA OIG, *Evaluation of the FLRA's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2024*, Report No. MAR-24-07 (Aug. 2024).
- Federal Information Security Modernization Act of 2014, Pub L. No. 113-283 (codified at 44 U.S.C. ch. 35).
- NIST, *Framework for Improving Critical Infrastructure Cybersecurity* (Apr. 16, 2018).

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