U.S. FEDERAL LABOR RELATIONS AUTHORITY

Government Working for You
Through Stable Labor Relations

PERFORMANCE AND ACCOUNTABILITY REPORT

2026



FLRA.GOV

November 16, 2026

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MESSAGE FROM THE CHAIRMAN



The Federal Labor Relations Authority (FLRA or Agency) is pleased to submit its Fiscal Year 2026 (FY26) Performance and Accountability Report.

The Federal Service Labor-Management Relations Statute (the Statute), 5 U.S.C. §§ 7101-7135, created the Federal Labor Relations Authority (FLRA or Agency) to provide leadership in developing policies and guidance pertaining to collective bargaining in the civil service. Congress envisioned that the Statute would be interpreted in a manner consistent with the need for an effective and efficient government.

In July 2026, the FLRA swore in the eight new members of the Federal Service Impasses Panel and in August 2026, the FLRA swore in its first Senate-confirmed General Counsel since 2017. With complete leadership in place, the FLRA was able to more fully address its caseload across all its offices and to continue restoring timely, consistent, and authoritative case processing and guidance for the Federal labor-management community.

Throughout FY26, the Agency undertook several initiatives to maximize efficiency and strengthen internal operations. The FLRA's Super Intelligence (SI) Task Force explored practical SI use cases, particularly in records management, to identify opportunities for improved workflow and information processing, consistent with presidential and OMB directives. The FLRA's Hiring Committee ensured that only essential vacancies were filled to align staffing needs with statutory responsibilities. The Vision Task Force reshaped the Agency's performance management approach to strengthen accountability and provide meaningful distinctions in rewarding high performance. Additionally, the FLRA worked with the General Services Administration to maximize the occupancy of the Agency's headquarters.

Consistent with Administration priorities, including the President's Management Agenda, the FLRA modernized key processes, reduced duplicative efforts, and focused resources on mission-essential statutory functions. As a result, the FLRA was better positioned during FY26 to flexibly address fluctuations in case intake, expand staff expertise in all aspects of representation-case processing, and increase in-person engagement with parties in both casework and through training.

This report reflects the FLRA's ability to adapt to changes in the federal labor-management arena, while continuing to maintain a high standard of service and accountability.

Colleen Duffy Kiko
Chairman and Chief Executive and
Administrative Officer
Federal Labor Relations Authority

MANAGEMENT'S DISCUSSION AND ANALYSIS

BACKGROUND AND MISSION

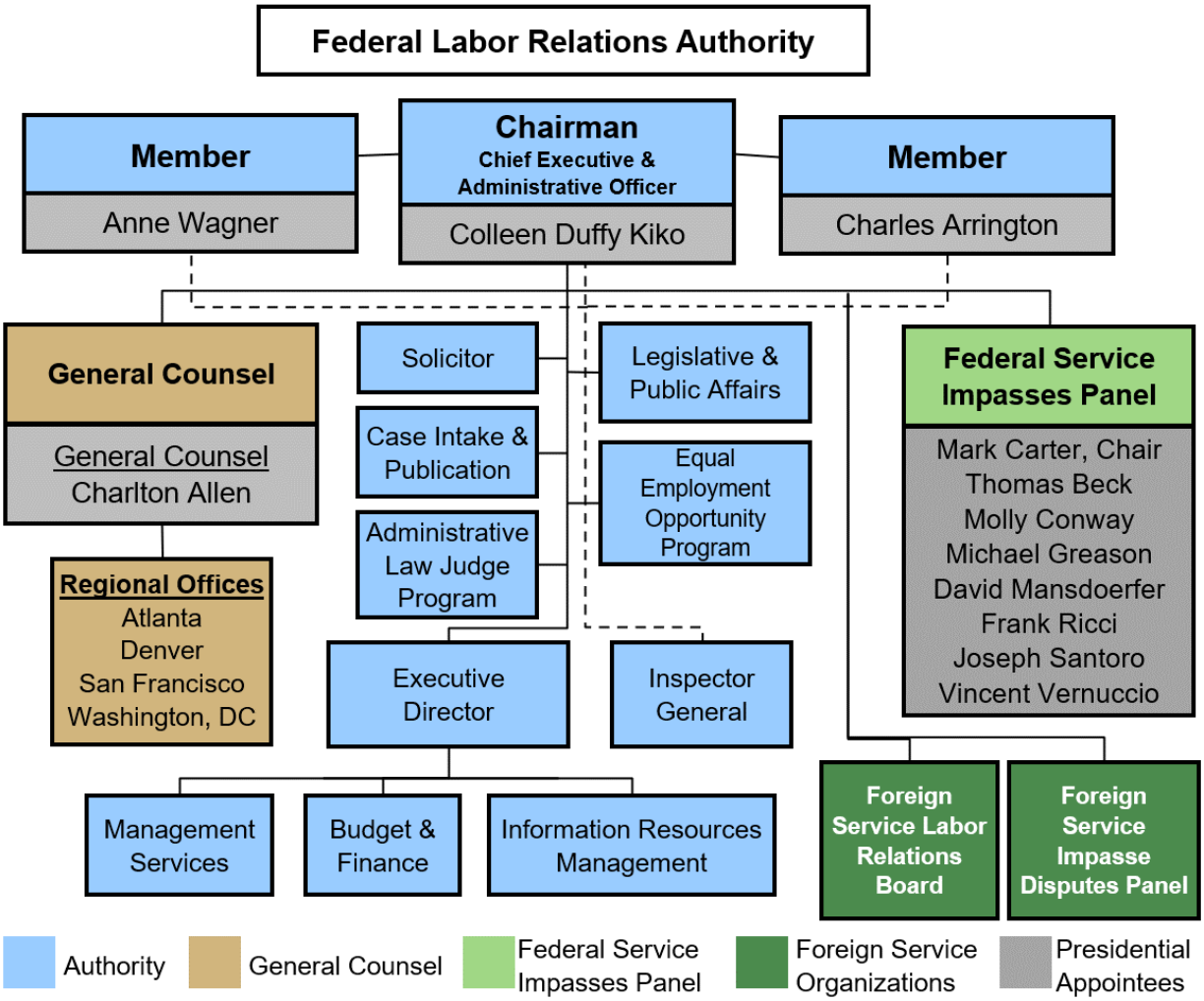
The FLRA was established by Congress in 1979 to administer and enforce the Statute. During FY26, the FLRA continued implementing organizational changes necessary to align with the Administration's vision for the Federal government.

The mission of the FLRA is:

> *To provide leadership in establishing policies and guidance relating to matters under the Statute, and to be responsible for carrying out the Statute's purpose, which finds that labor organizations and collective bargaining in the civil service are in the public interest.*

The FLRA consists of three components: the Authority, the Office of the General Counsel (OGC), and the Federal Service Impasses Panel (the Panel or FSIP). The FLRA also provides full staff support to two other entities, the Foreign Service Impasse Disputes Panel, and the Foreign Service Labor Relations Board.

ORGANIZATIONAL STRUCTURE



Chief Executive and Administrative Officer

The President designates one Member as Chairman who serves as the FLRA's chief executive and administrative officer. 5 U.S.C. § 7104(b).

The Authority

The Authority, the FLRA's bipartisan, adjudicatory body, is composed of three full-time Presidentially-appointed, Senate-confirmed Members. The Members are appointed for fixed, five-year, staggered terms.

Matters before the FLRA originate with filings from unions, agencies, and Federal employees. Consistent with the Statute's directives, the Authority shall:

a) determine the appropriateness of units for labor organization representation under section 7112;

b) supervise or conduct elections to determine whether a labor organization has been selected as an exclusive representative by a majority of the employees in an appropriate unit and otherwise administer the provisions of section 7111 relating to the according of exclusive recognition to labor organizations;
c) prescribe criteria and resolve issues relating to the granting of national consultation rights under section 7113;
d) prescribe criteria and resolve issues relating to determining the existence of a compelling need for agency rules or regulations under section 7117(b);
e) resolve issues relating to the duty to bargain in good faith under section 7117(c);
f) prescribe criteria relating to the granting of consultation rights with respect to conditions of employment under section 7117(d);
g) conduct hearings and resolve complaints of unfair labor practices (ULPs) under section 7118;
h) resolve exceptions to arbitrators' awards under section 7122; and
i) take such other actions as are necessary and appropriate to effectively administer the provisions of the Statute. 5 U.S.C. § 7105(a)(2).

In addition, the Office of Case Intake and Publication (CIP) receives and processes all documents parties file with the Authority. Mission support offices – the Offices of the Solicitor, the Executive Director, and Legislative and Public Affairs, the Administrative Law Judge Program, as well as the Equal Employment Opportunity Program – fall under the direction of the FLRA's Chairman as chief executive and administrative officer of the FLRA. These offices provide fact-finding support, legal advice, and representation, legislative and public affairs support, human resources support, budget and finance support, information technology services, and administrative services. Mission support is also responsible for the FLRA's ethics, Freedom of Information Act, privacy, and records management programs.

Office of the General Counsel (OGC)

The OGC, headed by a Presidentially appointed, Senate-confirmed General Counsel, has separate and independent responsibilities from the Authority. The General Counsel has direct authority over, and responsibility for, all OGC employees.

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 General Counsel may exercise such other powers of the Authority as the Authority may prescribe, such as processing representation cases and conducting elections to certify exclusive representatives, pursuant to 5 U.S.C. § 7104(f)(2).

The General Counsel has a small staff at FLRA headquarters. OGC Headquarters staff oversees administration of the OGC as a whole and develops policies, guidance, procedures, and manuals that provide programmatic direction for the Regional Offices. OGC headquarters staff also provides training and education for the parties and processes appeals from the Regional Offices' dismissals of ULP charges.

The Regional Offices, on behalf of the General Counsel, investigate and resolve ULP charges; file and prosecute ULP complaints at administrative hearings; effectuate compliance with settlement agreements and Authority orders; and provide statutory training and alternative dispute resolution services. All ULP charges are filed in the Regional Offices, each of which is headed by a Regional Director who provides leadership and management expertise for his or her respective Regions.

Federal Service Impasses Panel (FSIP)

The Panel is currently composed of eight part-time Presidential appointees who are Special Government Employees appointed to fixed, staggered, five-year terms.

The Panel helps resolve impasses between federal agencies and the unions representing their employees when collective bargaining and mediation fail. The Panel does this by promptly investigating impasses presented to it under the Statute or the Federal Employees Flexible and Compressed Work Schedules Act, 5 U.S.C. §§ 6120-6133 (2024), considering the impasse, and either:

a) recommending to the parties procedures for the resolution of the impasse; or
b) assisting the parties in resolving the impasse through whatever methods and procedures (including factfinding and recommendations), it may consider appropriate. 5 U.S.C. § 7119(c)(5)(A); 5 U.S.C. § 6131(c).

If the parties do not arrive at a settlement, the Panel may hold hearings, administer oaths, take the testimony or deposition of any person under oath, issue subpoenas as provided in section 7132, and take whatever action is necessary and not inconsistent with the Statute to resolve the impasse. The results of the Panel's efforts are binding on such parties during the term of the agreement, unless the parties agree otherwise. 5 U.S.C. § 7119 (c)(5)(B) and (C).

The Office of Inspector General (OIG)

The OIG is an independent entity within the Authority.

STRATEGIC AND PERFORMANCE-PLANNING FRAMEWORK

The FLRA has a distinct framework informed by its Statutory role and mission with two strategic goals driving mission fulfillment.

* * * * *

When reviewing the FLRA's accomplishments and performance in light of the requirements outlined in the Government Performance and Results Act, it must be noted it is difficult for the FLRA to measure "outcomes". For example, in representation cases, the Agency does not control or seek to influence election results but strives instead to ensure Federal employees' rights to freely decide whether they wish to be represented by a labor organization. With ULP allegations, the FLRA's goal is to timely adjudicate and resolve cases efficiently. In petitions to address the negotiability of certain matters in collective bargaining, in responding to exceptions to arbitration awards in the grievance process, in resolving impasse disputes during collective

bargaining, or in rendering decisions on policy questions, the best indicator of success is timeliness and quality of case processing. We will continue to seek feedback from our stakeholders to improve on their experience when practicing before the FLRA.

Strategic Goals

Strategic Goal #1	Strategic Goal #2
Strengthen federal labor relations by resolving matters in a timely, high-quality, and impartial manner and by issuing clear guidance to parties.	Strengthen our workforce and technological capacities to support the needs of our parties and fulfill our mission.
Strategic Objectives	
1.1 Achieve or exceed case-resolution timeliness measures, as established by component.	2.1 Use technology to streamline and enhance operations.
1.2 Provide appropriate statutory guidance and training.	2.2 Prioritize and manage available resources to best achieve the Agency's statutory mission.

PERFORMANCE SUMMARY

The FLRA plays a pivotal role across the federal government. Fulfilling its mission – particularly the timely resolution of labor-management disputes – is vital to effective program performance throughout the executive branch. This performance summary highlights the FLRA's key accomplishments and challenges in FY26.

Mission Accomplishment–Achieve or exceed case-resolution timeliness measures, as established by component [Strategic Goal 1 → Strategic Objective 1.1]

The Authority

The Authority continues to strive to provide its customers with prompt, thoughtful adjudication and guidance.

Changes and vacancies in key Presidentially-appointed, Senate-confirmed (PAS) positions, as well as an evolving federal sector labor-management landscape, affected the Authority's priorities and performance metrics. Nevertheless, the Authority was able to meet – or exceed – all of its performance goals, through the prudent management of resources and the incredible efforts of its small, but dedicated workforce. For example, of pending cases not in an abeyance status, the Authority resolved 100% of those pending cases (34/34) filed before FY26. For cases filed during FY26, every case the Authority resolved was closed within 365 days of receipt of the initial filing. Further, CIP met or exceeded all of its goals for the timely assignment of cases to the Member offices.

In FY26, the Authority also engaged in significant rulemaking. Building on the FY25 efforts of the cross-component Representation Case-Processing Task Force, the FLRA issued an Interim Final Rule amending the regulations governing the processing of the Agency's representation cases. Although that rulemaking is the subject of ongoing litigation, the FLRA and its Task Force will continue to explore ways to streamline the FLRA's representation case processing.

Additionally, after considering public comments responding to a prior proposal published in the Federal Register, the Authority withdrew its proposal to amend or rescind § 2429.19 of the Authority's Regulations. As the Authority explained in its published withdrawal, the proposed amendments would have made it more difficult for federal employees to revoke their dues assignments by limiting the time periods during which employees could initiate such revocations.

During FY27, the Authority will focus on closing all of the cases already pending in its inventory while resolving newly filed cases quickly and efficiently.

Administrative Law Judge Program

The FLRA continued to implement and comply with the *Workforce Optimization* Executive Order and related guidance by evaluating organizational structures, eliminating duplicative layers of review, and reducing non-critical functions where appropriate. After determining that maintaining three full-time Administrative Law Judges was not cost-effective during extended periods with no pending cases, the FLRA removed its three Administrative Law Judges. Following the appointment of a PAS General Counsel in FY26, the FLRA appointed an Administrative Law Judge through the Office of Personnel Management's (OPM's) Senior Administrative Law Judge Program to support future unfair labor practice case processing.

The Office of the General Counsel

OGC investigates, mediates, resolves, and prosecutes ULP charges brought by individuals, agencies, and unions. OGC also, under delegated authority, processes petitions concerning appropriate bargaining units and conducts elections for those units (i.e., REP cases).

The efficiency of OGC in processing cases is critically important. By resolving matters promptly, OGC staff ensure that meritless claims are quickly dismissed—preventing unnecessary diversion of agency resources—while limiting backpay and interest obligations in cases with merit. This approach yields substantial cost savings for the federal government, given that the OGC handles thousands of claims annually, many involving large groups of employees.

Ultimately, the FY26 performance of OGC staff was outstanding and several initiatives to increase efficiency and field presence are being implemented to make FY27 even more successful.

The Federal Service Impasses Panel

From October 2025 through July 2026, FSIP operated without Presidentially-appointed Panel Members. Following their appointment in July 2026, the Panel Members appointed by President Trump began considering and resolving matters on September 21, 2026. In the short period from September 21 through the end of the fiscal year, September 30, the Panel met its time tracking goal of declining jurisdiction within 140 days in 100% of applicable cases (2 of 2).

Separately, after the departure of FSIP's Executive Director in February 2026, FSIP was staffed with a single attorney. During FY26, and prior to September 21, 2026, FSIP staff achieved voluntary settlement in 100% of pending matters, consistent with applicable time goals (5 of 5).

Mission Accomplishment—Providing appropriate statutory guidance and training [Strategic Goal 1 → Strategic Objective 1.2]

Consistent with its strategic goals, in FY26 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.

Guidance, Education, and Training Tools

The FLRA provides valuable education and training resources to the labor-management-relations community regarding its decisions and processes. Providing clear guidance on statutory rights and responsibilities furthers timely and efficient case processing and is one of the FLRA's statutory functions. 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 accessible on FLRA.gov.

Consistent with its strategic goal to update one guidance document in FY26, the Authority updated its Guide to Negotiability Under the Federal Service Labor-Management Relations Statute for the first time since its 2013 creation. The updated guide reflects updates to the FLRA's negotiability regulations and case law, provides more recent case citations for longstanding legal principles, and features improved formatting to enhance readability and accessibility.

By promoting a greater understanding of parties' rights and responsibilities under the Statute, these educational resources support more timely and efficient case processing and advance the FLRA's mission.

In Person, Virtual, and YouTube Video Training

The FLRA continues to fulfill specific requests from parties for targeted training on key statutory areas, including ULPs, representation issues, negotiability disputes, impasse procedures, and arbitration exceptions. Delivering this external training to Federal agencies and labor organizations on their statutory rights and obligations satisfies a critical part of the FLRA's mission.

In FY26, the Authority provided many community trainings on emerging labor-management issues and updated a number of YouTube videos.

In FY26, the FLRA components collectively provided 68 in-person and virtual training sessions, and published 2 training videos to the FLRA's YouTube channel complementing the FLRA's existing library which, among other topics, includes videos on the following:

- Management Rights
- Official Time
- Collective Bargaining (5 videos)
- Representation Elections (3 videos)

- ULP Investigations
- Timeliness under Section 7118(a)(4)
- Investigatory Examinations (7 videos)
- eFiling

In FY26, FLRA's video library of instructional training received 9,753 views. The YouTube channel's subscriber base grew 135 subscribers to 1,764 total. Total views since the FLRA began publishing videos in 2020 crossed 100,000 during FY26.

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.

Mission Accomplishment – Use technology to streamline and enhance organizational operations [Strategic Goal 2 → Strategic Objective 2.1]

eFiling

The FLRA continued to advance its strategic objective of transitioning to fully electronic case files through ongoing enhancements to its eFiling system. These improvements streamlined case processing, increased efficiency for both filers and Agency staff, and further expanded adoption of electronic filing across the Agency. In FY26, 91 percent of Authority cases were filed electronically, an increase of 4 percentage points from the prior year. Electronic filing rates also reached 89 percent in the OGC and 100 percent in FSIP, reflecting increases of 6 and 3 percentage points, respectively. These results demonstrate continued progress toward the FLRA's goal of a fully electronic, end-to-end case management process.

IT Modernization

The FLRA made significant progress in developing the OGC's Component Case Management System (CMS), a key initiative supporting the Agency's modernization efforts. During the reporting period, anticipated changes to the Agency's regulations governing representation case processing required substantial modifications to the system's design and development. The FLRA successfully adapted to these requirements while maintaining progress toward the CMS's completion.

To support the Administration's priorities related to Super Intelligence (SI) innovation and governance, the FLRA established a dedicated SI Task Force to develop an Agency-wide framework for the responsible adoption of emerging technologies. The Task Force developed policies, procedures, and governance processes designed to foster innovation while managing operational, security, and ethical risks. The FLRA also launched its first SI-enabled technology project to modernize labor-management records by establishing a comprehensive electronic

system for collecting and managing certifications of exclusive recognition, with implementation scheduled for FY27.

Defending Against Sophisticated Cyber Adversaries

In FY26, the FLRA continued to mature its cybersecurity program while maintaining an overall Level 4 ("Managed and Measurable") maturity rating in the Office of the Inspector General's annual Federal Information Security Modernization Act (FISMA) audit. This performance reflected the Agency's effective use of government-wide shared cybersecurity services, including no-cost and cost-effective solutions. The Agency continued to adapt its cybersecurity posture to address an evolving threat environment.

During FY26, the FLRA advanced its Zero Trust architecture in alignment with Office of Management and Budget (OMB) Memoranda M-22-09 and M-21-31, as well as Executive Order 14028. The Agency expanded investments in phishing-resistant multi-factor authentication (MFA), identity and access management, cybersecurity supply chain risk management, and SI-enabled capabilities supporting Continuous Diagnostics and Mitigation and Endpoint Detection and Response.

Mission Accomplishment – Prioritize and manage available resources to best achieve the Agency's statutory mission [Strategic Goal 2 → Strategic Objective 2.2]

Rightsizing the Federal Real Estate Footprint

The FLRA continues to proactively assess, analyze, and routinely modify its real property lease portfolio to maximize space efficiency. This effort continued in FY26, when the FLRA secured a new lease for its headquarters space. Under the new lease, efforts are underway to reconfigure the space to better align with GSA space requirements, provide more office space to accommodate all employees' return to the office, and provide additional shared spaces. The Agency also continues to utilize the GSA Space Match program, making use of vacant space in its regional offices, as well as utilizing vacant space in other agencies for three FLRA employees.

Establishing a Merit-Based Federal Workforce

In FY26, the FLRA strengthened merit-based hiring, workforce accountability, and human capital management practices through implementation of the President's Merit Hiring Plan, applicable Executive Orders, and OPM guidance, including the establishment of an Agency Hiring Committee to support transparent, merit-based hiring decisions. Through strategic workforce planning, recruitment, and coordination with Federal shared-service providers, the Agency met mission-critical staffing needs across headquarters, regional offices, and program components. The Agency met the 80-day end-to-end hiring benchmark for all hiring actions, ensuring timely recruitment, selection, and onboarding while maintaining merit system principles and compliance with applicable Federal hiring requirements.

The FLRA recruited, hired, and onboarded attorneys, legal professionals, administrative staff, and senior leaders to support mission delivery and organizational priorities. The Agency also managed executive and excepted-service personnel actions, including the reemployment of an

Administrative Law Judge in record time, and supported staffing efforts for FSIP to ensure operational continuity.

The Agency continued to administer its performance management programs for Senior Executive Service (SES), Senior Professional (SP), and General Schedule (GS) employees through OPM's USA Performance system. During FY26, the FLRA implemented the requirements of the revised 5 CFR Part 430, Subpart B, updating performance management policies and procedures to align with Government-wide standards and strengthen accountability, transparency, and alignment with Agency objectives.

Throughout the year, the FLRA collaborated with OPM and Federal shared-service providers to address workforce priorities, maintain compliance with Federal human capital requirements, and improve the efficiency and effectiveness of human resources operations. These efforts supported a skilled, accountable, and mission-focused workforce and enhanced the Agency's ability to fulfill its statutory responsibilities.

FINANCIAL ANALYSIS

Principal Financial Statements

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 and 98 percent of the total assets in FY 2025 and FY 2026, respectively. 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 increased to $9.7 million at the end of FY 2026 from $4.0 million at the end of FY 2025. The Agency did not make any new fixed-asset purchases in FY 2026, while the net book value of property and equipment already owned experienced further depreciation.

Assets as of September 30	2026	2025
Fund Balance with Treasury	$ 9,500,734	$ 3,780,541
General Property and Equipment	120,378	195,346
Accounts Receivable	27,238	3,275
Prepaid Expenses	16,188	23,326
Total	**$ 9,664,538**	**$ 4,002,488**

Totals may not add due to rounding

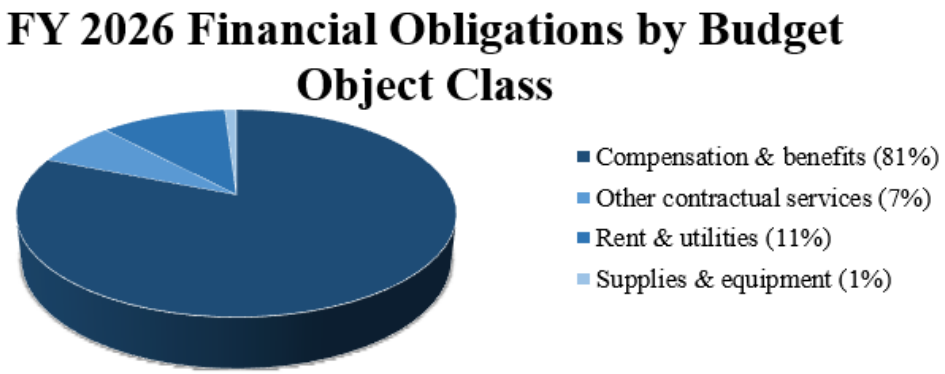
Funds held with the Treasury are available to pay Agency liabilities, which represent the amount of monies or other resources likely to be paid by the FLRA as a result of transactions or events that have already occurred. Accrued employee leave, payroll, and benefits costs, along with accrued workers' compensation under the Federal Employees Compensation Act (FECA), accounted for nearly 83 percent of total liabilities at the end of FY 2026. The remaining 17 percent reflects the amount owed by the FLRA to vendors and other Federal agencies for purchased goods and services. Agency liabilities totaled $4.5 million and $3.7 million in FY 2025 and FY 2026, respectively.

Liabilities as of September 30	2026	2025
Federal Employee [and Veteran] Benefits Payable	$ 3,093,198	$ 3,618,421
Accounts Payable	285,270	448,868
Other Liabilities	364,858	409,146
Total	**$ 3,743,326**	**$ 4,476,435**

The FLRA's total net position at the end of FY 2026 was $5.9 million, a $6.4 million increase 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 2026 was $24.5 million, which is $7.6 million less than FY 2025. In FY 2026, 63 percent of the Agency's direct resources were dedicated to the Authority, which includes central administrative services provided to the entire Agency; 35 percent were dedicated to the OGC; and the remaining 2 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 2025 to FY 2026 reflect a $349 thousand increase totaling negative $2.8 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 an increase of $6.0 million in total, unexpended Agency appropriations in FY 2026.

Statement of Budgetary Resources

The Statement on Budgetary Resources reports the budgetary resources available to the FLRA during FY 2025 to FY 2026 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 $30.0 million in total budgetary resources available to it in FY 2026. The Agency incurred obligations of $29.7 million in FY 2026, with recording outlays of $23.6 million. Total budgetary resources increased by $184 thousand in FY 2026, due primarily to increase in carryforward less lower collections.

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 the Federal Accounting Standards Advisory Board (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 FMFIA. 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, 2026.

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



Colleen Duffy Kiko
Chairman and Chief Executive and
Administrative Officer
Federal Labor Relations Authority

FY26 PERFORMANCE GOALS AND RESULTS

Strategic Goal 1: Strengthen federal labor relations by resolving matters in a timely, high-quality, and impartial manner and by issuing clear guidance to parties

Strategic Objective 1.1: Achieve or exceed case-resolution timeliness measures, as established by component

Performance Goal 1.1.1: Timely investigate, prosecute, and adjudicate each case type

To satisfy its statutory mission, the FLRA is charged with investigating, prosecuting and adjudicating several types of cases in three separate components. The following represent the five primary case types:

1. Arbitration (ARB) – adjudicates exceptions to arbitrators' awards.
2. Negotiability (NEG) – adjudicates legal issues relating to the duty to bargain.
3. Unfair Labor Practice (ULP) – resolves complaints of unfair labor practices.
4. Representation (REP) – determines the appropriateness of bargaining units, and supervises/conducts elections for labor-organization representation.
5. Bargaining-Impasse (Impasse) – resolves impasses during negotiations.

AUTHORITY

Arbitration Cases	2024	2025	2026	2027 Est.	2028 Est.
Cases pending, start of year	80	83	124	190	132
Exceptions filed (Intake)	**70**	**87**	**91**	**83***	**87***
Total caseload	150	170	215	273	219
Cases closed procedurally	15	11	1	25	23
Cases closed based on merits	52	35	24	116	64
Total cases closed (Output)	**67**	**46**	**25**	**141***	**87***
Cases pending, end of year	83	124	190	132	131

* Rates may be affected by EO 14521, including projected closures of cases in abeyance, depending on the duration/outcome of EO 14521 litigation.

Negotiability Cases	2024	2025	2026	2027 Est.	2028 Est.
Cases pending, start of year	16	21	25	21	9
Petitions filed (Intake)	**29**	**35**	**6**	**23***	**21***
Total caseload	45	56	31	44	30
Cases closed procedurally	23	27	4	28	23
Cases closed based on merits	1	4	6	7	7
Total cases closed (Output)	**24**	**31**	**10**	**35***	**30***
Cases pending, end of year	21	25	21	9	0

* Rates may be affected by EO 14521, including projected closures of cases in abeyance, depending on the duration/outcome of EO 14521 litigation.

ULP Cases	2024	2025	2026	2027 Est.	2028 Est.
Cases pending, start of year	1	3	7	0	1
Cases filed (Intake)	**19**	**12**	**0***	**14**	**15**
Total caseload	20	15	7	14	16
Cases closed procedurally	16	8	0	12	13
Cases closed based on merits	1	0	7	1	3
Total cases closed (Output)	**17**	**8**	**7**	**13**	**16**
Cases pending, end of year	3	7	0	1	0

*Rates reduced due to General Counsel (GC) vacancy.

Representation Cases	2024	2025	2026	2027 Est.	2028 Est.
Cases pending, start of year	4	5	6	6	33
Cases filed (Intake)	**3**	**6**	**1**	**57***	**57***
Total caseload	7	11	7	63	90
Cases closed procedurally	0	1	0	0	0
Cases closed based on merits	2	4	1	30	67
Total cases closed (Output)	**2**	**5**	**1**	**30***	**67***
Cases pending, end of year	5	6	6	33	23

* Rates may be affected due to EO 14521, including projected closures of cases in abeyance, depending on the duration/outcome of EO 14521 litigation. Intake and closure rates may increase due to regulatory changes contemplated by the FLRA resulting in increased collaboration between Authority/OGC in representation case processing.

New Measure 1.1.1a: For all case types filed before FY26, the percentage the Authority will decide or otherwise resolve.

Results		Targets	
2026	100% (34/34 cases) – *Met*	**2026**	95%
		2027	100%

New Measure 1.1.1b: Beginning with cases filed in FY26, the percentage of Arbitration, ULP, and Representation* cases decided or otherwise resolved by the Authority within 365 days of receiving the initial filing.			
Results		**Targets**	
2026	100% (3/3 cases) – *Met*	**2026**	90%
		2027	90%
		2028	90%

* Measure may be affected by representation case-processing changes contemplated by the FLRA.

New Measure 1.1.1c: Beginning with cases filed in FY26, the percentage of Negotiability cases decided or otherwise resolved by the Authority within 365 days of receiving the petition for review.			
Results		**Targets**	
2026	100% (1/1 cases) – *Met*	**2026**	75%
		2027	75%
		2028	75%

Measure 1.1.1d: 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**	
2026	100% – (1/1 cases) - *Met*	**2026**	100%
		2027	100%
		2028	100%

* Measure may be affected by representation case-processing changes contemplated by the FLRA.

OFFICE OF THE GENERAL COUNSEL

ULP Cases	2024	2025	2026	2027 Est.	2028 Est.
Cases pending, start of year	1104	1433	1254	1654	1693
Charges filed **(Intake)**	2877	1517	**790***	**1686***	**1290***
Total caseload	**3981**	**2950**	**2044**	**3340**	**2983**
Charges withdrawn/settled	2078	1343	314	1227	945
Charges dismissed	470	353	80	295	237
Complaints issued	0[1]	0[1]	5[1]	125[1]	125[1]
Total cases closed (Output)*	**2548**	**1696**	**399**	**1647**	**1307**
Cases pending, end of year	**1433**	**1254**	**1654**	**1693**	**1676**

[1] The General Counsel position was vacant until August 2026. Complaints and Appeals estimates assume a General Counsel in place in that FY.

*Rates may be reduced due to EO 14521 and depends on the duration/outcome of EO 14521 litigation.

Measure 1.1.1e: 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**	
2024	50% – (1278/2548 cases) - *Not Met*	**2024**	70%
2025	50% – (841/1696 cases) - *Not Met*	**2025**	70%
2026	94% – (375/399 cases) - *Met*	**2026**	70%
		2027	70%
		2028	70%

Measure 1.1.1f (Previously 1.1.2e): 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**	
2024	91% – (2307/2548 cases) - *Not Met*	**2024**	95%
2025	90% – (1519/1696 cases) - *Not Met*	**2025**	95%
2026	99% – (394/399 cases) - *Met*	**2026**	95%
		2027	95%
		2028	95%

Representation Cases	**2024**	**2025**	**2026**	**2027 Est.**	**2028 Est.***
Cases pending, start of year	57	55	104	897	1148
Petitions filed (Intake)	**185**	**277**	**910***	**423***	**502***
Total caseload	242	332	1014	1320	1650
Petitions withdrawn	85	73	53	65	59
Cases closed based on merits	102	155	64	107	109
Total cases closed (Output)*	**187**	**228**	**117**	**172**	**168**
Cases pending, end of year	55	104	897	1148	1482

*Rates may be reduced due to EO 14521 and depends on the duration/outcome of EO 14521 litigation. Intake and closure rates may be affected by representation case-processing regulatory changes contemplated by the FLRA.

Measure 1.1.1g (Previously 1.1.1m): 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**	
2024	67% (125/187 cases) - *Not Met*	**2024**	70%
2025	81% (184/228 cases) - *Met*	**2025**	70%
2026	73% (85/117 cases) - *Met*	**2026**	70%
		2027	70%
		2028	70%

* Representation case-processing regulatory changes contemplated by the FLRA may affect data.

Measure 1.1.1h: 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**	
2024	95% (177/187 cases) - *Met*	**2024**	95%
2025	100% (228/228 cases) - *Met*	**2025**	95%
2026	98% (115/117 cases) - *Met*	**2026**	95%
		2027	95%
		2028	95%

* Representation case-processing regulatory changes contemplated by the FLRA may affect data.

ULP Appeals	2024	2025	2026	2027 Est.	2028 Est.
Appeals pending, start of year	410	544	630	647	531
Appeals filed (Intake)	**148**	**91**	**17***	**84***	**63***
Total caseload	558	635	647	731	594
Appeals closed (Output)	**14**[1]	**5**[1]	**0**[1]	**200**[1]	**200**[1]
Appeals pending, end of year	544	630	647	531	394

[1] The General Counsel position was vacant until August 2026. Cases addressed during a GC vacancy were withdrawn or found not timely filed. Complaints and Appeals estimates assume a General Counsel in place in that FY.
*Rates may be reduced due to EO 14521 and depends on the duration/outcome of EO 14521 litigation.

Measure 1.1.1i: 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	
2024	100% (14/14) - *Met*	**2024**	95%
2025	100% (5/5) - *Met*	**2025**	95%
2026	N/A% (0/0) – *N/A*	**2026**	95%
		2027	95%
		2028	95%

* Cases addressed during a GC vacancy were withdrawn or found not timely filed.

FEDERAL SERVICE IMPASSES PANEL

Impasses	2024	2025	2026	2027 Est.	2028 Est.
Cases pending, start of year	17	21	13	12	0
Impasses filed (Intake)	**88**	**45***	**18***	**45***	**45***
Total caseload	105	66	31	57	45
Panel Decision	11	4	0		
Panel declined jurisdiction	12	14	2		
Settled with Panel assistance[1]	28	14	5[1]		
Voluntarily withdrawn	33	21	12		
Cases closed total (Output)	**84**	**53**	**19**	**57**	**45**
Cases pending, end of year	21	13	12	0	0

*Panel vacant February 2025 – July 2026. Case consideration/resolution began September 21, 2026. Rates may be reduced due to EO 14521 or the duration/outcome of EO 14521 litigation. Rates calculated based on expectation of having a full Panel.
[1]The FY26 settled with Panel assistance figure includes only matters settled with the assistance of FSIP staff prior to September 21, 2026. This figure omits pending matters that still require Panel intervention as a Panel was mostly unavailable during this period.

Measure 1.1.1j: The percentage of bargaining-impasse cases in which the FSIP declines jurisdiction within 140 days of the date filed.

Results		Targets	
2024	100% - (12/12 cases) - *Met*	**2024**	90%
2025	100% - (14/14 cases) - *Met*	**2025**	90%
2026	N/A% - (2/2 cases) – *Met**	**2026**	90%
		2027	90%
		2028	90%

* Panel vacant February 2025 – July 2026. Case consideration/resolution began September 21, 2026.

Measure 1.1.1k: The percentage of bargaining-impasse cases that are voluntarily settled within 160 days of the date filed.			
Results		**Targets**	
2024	93% – (26/28 cases) - *Met*	**2024**	80%
2025	100% – (14/14 cases) - *Met*	**2025**	80%
2026	100% – (5/5 cases)* - *Met*	**2026**	80%
		2027	80%
		2028	80%

* The FY26 settled with Panel assistance figure includes only matters settled with the assistance of FSIP staff prior to September 21, 2026. This figure omits pending matters that still require Panel intervention as a Panel was mostly unavailable during this period.

Measure 1.1.1l: 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**	
2024	100%– (11/11 cases) - *Met*	**2024**	80%
2025	100%– (4/4 cases) - *Met*	**2025**	80%
2026	N/A%– (0/0 cases) – N/A*	**2026**	80%
		2027	80%
		2028	80%

* Panel vacant February 2025 – July 2026 and did not have eligible cases for this criteria during FY26.

Strategic Objective 1.2: Provide appropriate Statutory Guidance and Training

Performance Goal 1.2.1: Provide in-person and digital training for the federal sector labor-management community

The FLRA delivers guidance and training to the federal sector labor-management community. Trainings are in-person, virtual, and on-demand (YouTube).

Measure 1.2.1a: The number of training recipients.			
Results		**Targets**	
FY24	39,993 - *Met*	**FY24**	15,000
FY25	32,208 - *Met*	**FY25**	15,000
FY26	14,832 – *Not Met**	**FY26**	15,000
		FY27	15,000
		FY28	15,000

* Video availability reduced pending regulatory updates.

Measure 1.2.1b: The number of times on-demand online training is used.			
Results		**Targets**	
FY24	27,000+ - *Met*	**FY24**	1,000
FY25	21,000+ - *Met*	**FY25**	5,000
FY26	9,000+ - *Met**	**FY26**	5,000
		FY27	5,000
		FY28	5,000

* Video availability reduced pending regulatory updates.

Performance Goal 1.2.2: Create or update guidance to ensure consistency with current case law and practices

New Measure 1.2.2a: Update one guidance document.			
Results		**Targets**	
FY26	1 – *Met**	**FY26**	1
		FY27	1
		FY28	1

* *Guide to Negotiability Under the Federal Service Labor-Management Relations Statute* updated for the first time since its 2013 creation.

Strategic Goal 2: Strengthen our workforce and technological capacities to support the needs of our parties and fulfill our mission.

The FLRA's ability to fulfill its Statutory mission depends on excellent management of the organization and its resources. As the Federal workplace continues to evolve, the FLRA must adapt to changing workloads and workplace dynamics. To accomplish this, the FLRA will use technology and data analytics to focus resources where they are needed most and process cases more efficiently.

Strategic Objective 2.1: Use technology to streamline and enhance organizational operations

Performance Goal 2.1.1: Improve e-filing capabilities and continue developing a uniform case management system across the Agency

Measure 2.1.1a: Expand the use of electronic filing for all components.	
Results	
2024	• Updated eFiling application to add functionality to support regulatory changes/updates. • 100% of cases filed with OALJ eFiled. • Cases eFiled: 77% (Goal 80%) Lack of funding slowed work re: eFiling improvements.
2025	• 84% of cases eFiled Agency-wide. (Goal: 80%). • 87% of cases filed with the Authority eFiled.
2026	• eFiling is significantly up for all components. • 91% of cases filed with the Authority are eFiled, 89% for the OGC, and 100% for FSIP. • Increases of 4%, 6%, and 2.5% for the Authority, OGC, and FSIP respectively.
Targets	
2027	• Implement additional filing/submission types to eFiling system. • Implement significant regulatory changes to align with eFiling modernization efforts.
2028	• Implement additional filing/submission types to eFiling system. • Implement significant regulatory changes to align with eFiling modernization efforts.

Measure 2.1.1b: Move the FLRA towards 100% electronic case files, electronic permanent records, and electronic case management.	
Results	
2024	• Made minor improvements to the Authority CMS system. • Development underway for the OGC Component CMS.

2025	• Significant progress on development of the OGC component (ULP) CMS. • Major structural modifications to Representation (REP) CMS initiated to accommodate regulatory changes to representation case processing and other matters.
2026	• Completed development for unified, streamlined REP CMS. • Continued development effort for OGC ULP CMS.
Targets	
2027	• Complete development effort for OGC ULP CMS. • Significant improvements and upgrades to all component CMS's - to include MFA, security enhancements, legacy data migration, etc.
2028	• Finalize needed changes for OGC, and REP CMS, and begin FSIP component CMS development. • Align Agency policies and procedures for 100% electronic records.

Performance Goal 2.1.2: Continue IT modernization and cybersecurity efforts

Measure 2.1.2a: 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.	
Results	
2024	• 85% of systems fully Zero Trust, MFA added where fiscally feasible. • Funding continued to be greatest hurdle in achieving 100% Zero Trust, MFA.
2025	• Achieved an overall NIST maturity model rating of 4+ in the OIG's annual FISMA compliance review. • Instituted rigorous new cybersecurity controls on public facing information resources.
2026	• Maintained an overall NIST maturity model rating of 4+ in the OIG's annual FISMA compliance review. • Instituted new CISA-provided cybersecurity tools and controls.
Targets	
2027	• Continue improvement in maturity model rating. • Investigate opportunities for SI integration for operational and technical efficiencies.
2028	• Anticipate full alignment with all Administration goals. • 100% Zero Trust architecture, MFA in all internal and external facing systems.

Strategic Objective 2.2: Prioritize and manage available resources to best achieve the Agency's statutory mission

Performance Goal 2.2.1: Improve Agency agility and knowledge transfer through cross-component training and details

New Measure 2.2.1a: Provide cross-component training opportunities.	
Results	
2025	• Conducted cross-component training on representation caselaw and case-handling procedures. • Maintained and grew Agency expertise by providing detail opportunities. • Provided informal professional growth opportunities.

2026	• Conducted cross-component training on representation caselaw and case-handling procedures. • Maintained and grew Agency expertise by providing external detail opportunities and by collaborating between OGC and Authority employees on representation cases. • Provided informal professional growth opportunities through senior and upcoming leader development training programs. • Provided supervisory training to new supervisors.
Targets	
2027	• Maintain and broaden Agency expertise by providing detail opportunities within and outside the agency and by collaborating between the OGC and Authority on representation cases. • Provide informal professional growth opportunities.
2028	• Maintain and grow Agency expertise by providing detail opportunities. • Provide informal professional growth opportunities.

Performance Goal 2.2.2: Ensure mission alignment with performance plans across the Agency

New Measure 2.2.2a: Update performance documents across the Agency.	
Results	
2025	• Updated all performance plans/standards to ensure they were current and aligned with the Strategic Plan. • Updated all position descriptions to ensure they were current and aligned with the Strategic Plan. • Updated USA Performance to reflect these updates.
2026	• 100% Compliance with updating performance plans/standards. • 100% Compliance with updating position descriptions. • 100% Compliance with updating USA Performance to reflect these changes. • Created standard performance elements across offices to support meaningful distinctions in ratings. • Created an Agency Task Force to support planning and implementation of the performance requirements outlined in OPM's final rule (5 CFR 430, Subpart B) and related policy guidance.
Targets	
2027	• 100% Compliance with updating performance plans/standards. • 100% Compliance with updating position descriptions. • 100% Compliance with updating USA Performance to reflect these changes.
2028	• 100% Compliance with updating performance plans/standards. • 100% Compliance with updating position descriptions. • 100% Compliance with updating USA Performance to reflect these changes.

PRINCIPAL FINANCIAL STATEMENTS

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

The FLRA's FY26 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, 2026, and how the Agency's financial resources were expended to achieve results.

For the twentieth consecutive year, the FLRA has received an unmodified audit opinion on its financial statements. Along with the unmodified 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 FY27 expected to be another challenging year, we will continue to focus on resolving cases fairly and efficiently, securing resources appropriate to meet our mission, implementing the President's Management Agenda, closing open recommendations, and improving our levels of employee satisfaction and morale.



Colleen Duffy Kiko
Chairman and Chief Executive and
Administrative Officer
Federal Labor Relations Authority

BALANCE SHEET

FEDERAL LABOR RELATIONS AUTHORITY
BALANCE SHEETS
AS OF SEPTEMBER 30, 2026 AND 2025
(In Dollars)

		2026		2025
Assets				
Intragovernmental Assets				
Fund Balance with Treasury (Note 2)	$	9,500,734	$	3,780,541
Accounts Receivable, Net (Note 3)		22,614		-
Advances and Prepayments		16,188		23,326
Total Intragovernmental Assets		9,539,536		3,803,867
Other than Intragovernmental Assets				
Accounts Receivable, Net (Note 3)		4,623		3,275
Property, Plant, and Equipment, Net (Note 4)		120,379		195,346
Total Other than Intragovernmental Assets		125,002		198,621
Total Assets	**$**	**9,664,538**	**$**	**4,002,488**
Liabilities				
Intragovernmental Liabilities				
Accounts Payable	$	648	$	167,448
Other Liabilities (Note 6)		364,058		407,515
Total Intragovernmental Liabilities		364,706		574,963
Other than Intragovernmental Liabilities				
Accounts Payable		284,622		281,420
Federal Employee Salary, Leave, and Benefits Payable		1,858,095		2,377,695
Pension, Post-Employment, and Veterans Benefits Payable		1,235,103		1,240,726
Advances from Others and Deferred Revenue		800		1,631
Total Other than Intragovernmental Liabilities		3,378,620		3,901,472
Total Liabilities	**$**	**3,743,326**	**$**	**4,476,435**
Commitments and Contingencies (Note 8)				
Net Position				
Unexpended Appropriations				
Funds from Other than Dedicated Collections	$	8,722,524	$	2,676,137
Total Unexpended Appropriations (Consolidated)		8,722,524		2,676,137
Cumulative Results of Operations				
Funds from Other than Dedicated Collections		(2,801,312)		(3,150,084)
Total Cumulative Results of Operations (Consolidated)		(2,801,312)		(3,150,084)
Total Net Position	**$**	**5,921,212**	**$**	**(473,947)**
Total Liabilities and Net Position	**$**	**9,664,538**	**$**	**4,002,488**

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

STATEMENT OF NET COST

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF NET COST
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2026 AND 2025
(In Dollars)

	2026	2025
Gross Program Costs:		
Authority:		
Intragovernmental Costs	$ 5,697,869	$ 6,999,545
Public Costs	9,810,801	12,159,102
Total Program Costs	$ 15,508,670	$ 19,158,647
Less: Earned Revenue	(37,185)	(79,138)
Net Program Costs	$ 15,471,485	$ 19,079,509
Federal Services Impasse Panel:		
Intragovernmental Costs	$ 152,886	$ 279,580
Public Costs	327,638	753,596
Total Program Costs	$ 480,524	$ 1,033,176
Less: Earned Revenue	-	-
Net Program Costs	$ 480,524	$ 1,033,176
Office of General Counsel:		
Intragovernmental Costs	$ 2,494,164	$ 3,540,244
Public Costs	6,003,994	8,421,897
Total Program Costs	$ 8,498,158	$ 11,962,141
Less: Earned Revenue	-	(2,903)
Net Program Costs	$ 8,498,158	$ 11,959,238
Total Gross Program Costs	$ 24,487,352	$ 32,153,964
Less: Total Earned Revenue	(37,185)	(82,041)
Net Cost of Operations	$ 24,450,167	$ 32,071,923

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, 2026 AND 2025
(In Dollars)

	2026	2025
Unexpended Appropriations		
Beginning Balance	$ 2,676,137	$ 3,368,655
Beginning Balance, as Adjusted	$ 2,676,137	$ 3,368,655
Appropriations Received	29,500,000	29,500,000
Other Adjustments	(153,009)	(650,247)
Appropriations Used	(23,300,604)	(29,542,271)
Net Change in Unexpended Appropriations	6,046,387	(692,518)
Total Unexpended Appropriations	**$ 8,722,524**	**$ 2,676,137**
Cumulative Results of Operations		
Beginning Balance	$ (3,150,084)	$ (2,986,750)
Beginning Balance, as Adjusted	$ (3,150,084)	$ (2,986,750)
Appropriations Used	23,300,604	29,542,271
Imputed Financing	1,498,335	2,366,218
Other	-	100
Net Cost of Operations	(24,450,167)	(32,071,923)
Net Change in Cumulative Results of Operations	348,772	(163,334)
Total Cumulative Results of Operations	**$ (2,801,312)**	**$ (3,150,084)**
Net Position	**$ 5,921,212**	**$ (473,947)**

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

STATEMENT OF BUDGETARY RESOURCES

FEDERAL LABOR RELATIONS AUTHORITY
STATEMENTS OF BUDGETARY RESOURCES
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2026 AND 2025
(In Dollars)

	2026	2025
Budgetary Resources		
Unobligated Balance From Prior Year Budget Authority, Net	$ 419,003	$ 190,943
Appropriations	29,500,000	29,500,000
Spending Authority From Offsetting Collections	39,252	82,862
Total Budgetary Resources	**$ 29,958,255**	**$ 29,773,805**
Status of Budgetary Resources		
New Obligations and Upward Adjustments (Total) (Note 10)	$ 29,652,352	$ 29,478,562
Unobligated Balance, End of Year		
Apportioned, Unexpired Accounts	105,273	186,107
Unexpired, Unobligated Balance, End of Year	105,273	186,107
Expired, Unobligated Balance, End of Year	200,630	109,136
Unobligated Balance, End of Year (Total)	305,903	295,243
Total Budgetary Resources	**$ 29,958,255**	**$ 29,773,805**
Outlays, Net and Disbursements, Net		
Outlays, Net (Total)	$ 23,626,798	$ 30,381,091
Agency Outlays, Net	**$ 23,626,798**	**$ 30,381,091**

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 2025 and FY 2026 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 2025 and FY 2026 was $23,500 and $24,500, 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 2026, 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 both FY 2025 and FY 2026 was $29,500,000.

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.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2026 and 2025, were as follows:

		2026		2025
Status of Fund Balance With Treasury				
Unobligated Balance	$	305,903	$	295,243
Obligated Balance Not Yet Disbursed		9,194,831		3,485,298
Total Fund Balance With Treasury	**$**	**9,500,734**	**$**	**3,780,541**

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.

Unobligated balances may include amounts that are not available for current use and are restricted to future use.

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, 2026 and 2025, were as follows:

	2026	2025
Intragovernmental Accounts Receivable	$ 22,614	$ -
Total Intragovernmental Accounts Receivable	$ 22,614	$ -
Other than Intragovernmental Accounts Receivable	$ 4,623	$ 3,275
Total Other than Intragovernmental Accounts Receivable	$ 4,623	$ 3,275
Total Accounts Receivable	**$ 27,237**	**$ 3,275**

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, 2026 and 2025.

NOTE 4. PROPERTY, PLANT, AND EQUIPMENT, NET

Schedule of Property, Equipment, and Software as of September 30, 2026 and 2025:

	Acquisition Cost	Accumulated Depreciation and Amortization	Net Book Value
2026			
Major Class			
Computer Equipment	$ 534,853	$ 414,474	$ 120,379
Office Furniture	9,077	9,077	-
Total	$ 543,930	$ 423,551	$ 120,379
2025			
Major Class			
Computer Equipment	$ 534,853	$ 339,507	$ 195,346
Office Furniture	9,077	9,077	-
Total	$ 543,930	$ 348,584	$ 195,346

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the FLRA as of September 30, 2026 and 2025, 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.

	2026	2025
Intragovernmental-Unfunded FECA Liability	$ 239,917	$ 233,531
Unfunded Leave	1,451,296	1,874,687
Actuarial FECA	1,235,103	1,240,726
Total Liabilities Not Covered by Budgetary Resources	$ 2,926,316	$ 3,348,944
Total Liabilities Covered by Budgetary Resources	817,010	1,127,491
Total Liabilities	**$ 3,743,326**	**$ 4,476,435**

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, 2026 and 2025, were as follows:

	Current	Non-Current	Total
2026			
Intragovernmental Other Liabilities			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$ 27,687	$ -	$ 27,687
Employer Contributions and Payroll Taxes Payable	96,454	-	96,454
Unfunded FECA Liability	239,917	-	239,917
Total Intragovernmental Other Liabilities	**$ 364,058**	**$ -**	**$ 364,058**
Other than Intragovernmental Other Liabilities			
Unfunded Accrued Interest Payable	$ -	$ -	$ -
Total Other than Intragovernmental Other Liabilities	**$ -**	**$ -**	**$ -**
Total Other Liabilities	**$ 364,058**	**$ -**	**$ 364,058**
2025			
Intragovernmental Other Liabilities			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	$ 41,230	$ -	$ 41,230
Employer Contributions and Payroll Taxes Payable	132,754	-	132,754
Unfunded FECA Liability	233,531	-	233,531
Total Intragovernmental Other Liabilities	**$ 407,515**	**$ -**	**$ 407,515**
Other than Intragovernmental Other Liabilities			
Unfunded Accrued Interest Payable	$ -	$ -	$ -

Total Other than Intragovernmental Other Liabilities	**$ -**	**$ -**	**$ -**
Total Other Liabilities	**$ 407,515**	**$ -**	**$ 407,515**

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 2026 and 2025 lease expense for the FLRA office spaces is $1,660,486 and $1,788,024, respectively.

Below is a schedule of future payments for the term of the leases:

	Office Space	Total Federal
Fiscal Year		
2027	$ 1,580,037	$ 1,580,037
2028	1,472,378	1,472,378
2029	1,475,617	1,475,617
2030	1,478,936	1,478,936
2031	1,238,856	1,238,856
2032-2036	508,535	508,535
2037	35,076	35,076
Total Future Lease Payments	$ 7,789,435	$ 7,789,435

The operating lease amount includes estimated payments for leases in the current and subsequent years. Estimates are subject to change in accordance with policy adjustments.

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 had an interagency agreement with the General Services Administration (GSA) for office space at 224 S. Michigan Avenue, Suite 445, Chicago, IL. August 21, 2021 the lease was renewed for 60 months December 12, 2022 through December 11, 2027. The lease provides FLRA with the right to terminate the agreement based on the availability of funds or, after the first 12 months of occupancy, upon providing four months' advance notice. To better align the leased space with space utilization and efficiency objectives, GSA provided notice of early termination effective December 30, 2025.

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 120 months beginning on or about March 25, 2018. 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 March 24, 2028.

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 for 87 months began on June 1, 2014. Followed by an agreement for 120 months beginning on or about March 25, 2018 and modified on May 20, 2020 to 60 months beginning 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 sixty months of occupancy. This lease expires September 14, 2036.

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 March 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. This lease expires February 28, 2031.

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 2021 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 REVENUES

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 NEW OBLIGATIONS AND UPWARD ADJUSTMENTS

All obligations incurred are characterized as Category A, quarterly apportioned, and Category B apportioned by activities, projects, or a combination of these categories, on the Statement of Budgetary Resources. New obligations and upward adjustments incurred and reported in the Statement of Budgetary Resources in 2026 and 2025 consisted of the following:

	2026	2025
Direct Obligations, Category A	$ 29,612,030	$ 29,396,537

Reimbursable Obligations, Category B	40,322	82,025
Total New Obligations and Upward Adjustments	**$ 29,652,352**	**$ 29,478,562**

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, 2026 and 2025 were as follows:

	Intragovernmental	Other than Intragovernmental	Total
2026			
Paid Undelivered Orders	$ 16,188	$ -	$ 16,188
Unpaid Undelivered Orders	4,086,795	4,314,440	8,401,235
Total Undelivered Orders	**$ 4,102,983**	**$ 4,314,440**	**$ 8,417,423**
2025			
Paid Undelivered Orders	$ 23,326	$ -	$ 23,326
Unpaid Undelivered Orders	938,514	1,420,925	2,359,439
Total Undelivered Orders	**$ 961,840**	**$ 1,420,925**	**$ 2,382,765**

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

The President's Budget that will include fiscal year 2026 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2027 and can be found at the OMB website: https://www.whitehouse.gov/omb/. The Fiscal Year 2027 Budget of the United States Government, with the "Actual" column completed for 2025, 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. There were no custodial collections for the years ended September 30, 2026 and 2025. 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 OPERATING COST & NET BUDGETARY 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, 2026:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 8,307,734**	**$ 16,142,433**	**$ 24,450,167**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(74,967)	(74,967)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	22,614	1,349	23,963
Advances and Prepayments	(7,138)	-	(7,138)
(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	166,800	(3,202)	163,598
Federal Employee Salary, Leave, and Benefits Payable	-	519,599	519,599
Pension, Other Post-Employment, and Veterans Benefits Payable	-	5,623	5,623
Advances from Others and Deferred Revenue	-	831	831
Other Liabilities	43,457	-	43,457
Financing Sources:			
Imputed Cost	(1,498,335)	-	(1,498,335)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (1,272,602)**	**$ 449,233**	**$ (823,369)**
Misc Items			
Custodial/Non-Exchange Revenue	13	(13)	-
Total Other Reconciling Items	**$ 13**	**$ (13)**	**$ -**
Total Net Outlays (Calculated Total)	**$ 7,035,145**	**$ 16,591,653**	**$ 23,626,798**
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			**$ 23,626,798**

The reconciliation of Net Cost to Net Outlays as of September 30, 2025:

	Intragovern-mental	Other than Intragovern-mental	Total
Net Operating Cost (Revenue) Reported on Statement of Net Cost	**$ 10,737,328**	**$ 21,334,595**	**$ 32,071,923**
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(106,970)	(106,970)
Increase/(Decrease) in Assets Not Affecting Budgetary Outlays:			
Accounts Receivable, Net	-	(4,846)	(4,846)
Advances and Prepayments	13,700	-	13,700

(Increase)/Decrease in Liabilities Not Affecting Budgetary Outlays:			
Accounts Payable	(5,543)	52,080	46,537
Federal Employee Salary, Leave, and Benefits Payable	-	576,288	576,288
Pension, Other Post-Employment, and Veterans Benefits Payable	-	(3,418)	(3,418)
Advances from Others and Deferred Revenue	-	1,698	1,698
Other Liabilities	152,397	-	152,397
Financing Sources:			
Imputed Cost	(2,366,218)	-	(2,366,218)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	**$ (2,205,664)**	**$ 514,832**	**$ (1,690,832)**
Misc Items			
Custodial/Non-Exchange Revenue	31,754	(31,754)	-
Total Other Reconciling Items	**$ 31,754**	**$ (31,754)**	**$ -**
Total Net Outlays (Calculated Total)	**$ 8,563,418**	**$ 21,817,673**	**$ 30,381,091**
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			**$ 30,381,091**

REPORT OF INDEPENDENT AUDITORS



Independent Auditors' Report

To Chairman Colleen Duffy Kiko
Federal Labor Relations Authority

Report on the Audit of the Financial Statements

Opinion

In accordance with the Accountability of Tax Dollars Act, we have audited the financial statements of the Federal Labor Relations Authority (FLRA). FLRA's financial statements comprise the balance sheet as of September 30, 2026, and the related statements of net cost, changes in net position, and budgetary resources for the fiscal year 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, 2026, and its net cost of operations, changes in net position, and budgetary resources for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

The financial statements of FLRA for the year ended September 30, 2025, were audited by another auditor who expressed an unmodified opinion on those statements on December 22, 2025.

Responsibilities of Management for the Financial Statements

FLRA's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; preparing, measuring, and presenting the Required Supplementary Information (RSI) in accordance with accounting principles generally accepted in the United States of America; preparing and presenting other information

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Chairman
Federal Labor Relations Authority (continued)

Responsibilities of Management for the Financial Statements (continued)

included in documents containing the audited financial statements and auditors' report, and ensuring the consistency of that information with the audited financial statements and the RSI; and for the design, implementation, and maintenance of internal control 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 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 conducted in accordance with GAAS, GAS and OMB Bulletin No. 24-02 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 GAAS, GAS, and OMB Bulletin No. 24-02, 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 controls relevant to the 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, 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.

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 audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America issued by the Federal Accounting Standards Advisory Board (FASAB) require that the information in the Management's Discussion and Analysis 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 who considers this information to be an essential part of financial reporting for placing the financial

Required Supplementary Information (continued)

statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with GAAS, which consisted of (1) inquiries of management about the methods of preparing the RSI and (2) comparing the information for consistency with management's responses to the auditors' 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

Our audit was conducted for the purpose of forming an opinion on FLRA's financial statements. The information in the Messages from the Chairman and Chief Executive Officer and Other Accompanying Information sections contain 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. 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.

Other Reporting Required by *Government Auditing Standards*

Report on Internal Control over Financial Reporting

In planning and performing our audit of FLRA's financial statements as of and for the year ended September 30, 2026, in accordance with GAS, we considered FLRA's internal control relevant to the financial statement audit as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of FLRA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Financial Reporting (continued)

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

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 (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, and contracts, 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.

We noted other non-reportable matters involving internal control and its operation that we will communicate in a separate management letter to FLRA's management.

Report on Compliance with Laws, Regulations, and Contracts

As part of obtaining reasonable assurance about whether FLRA's financial statements are free from material misstatement, we performed tests of its compliance with selected provisions of applicable laws, regulations, and contracts 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, but not for the purposes of expressing an opinion on FLRA's compliance with applicable laws, regulations, and contracts. Accordingly, we do not express such an opinion. We did not test compliance with all laws, regulations, and contracts applicable to FLRA. FLRA management is responsible for complying with laws, regulations, and contracts applicable to the entity.

Our tests of compliance with these selected provisions of applicable laws, regulations, and contracts disclosed no instances of noncompliance for the year ended September 30, 2026, that would be reportable under GAS or OMB Bulletin No. 24-02. We caution that noncompliance may occur and not be detected by these tests.

Chairman
Federal Labor Relations Authority (continued)

***Purpose of the Other Reporting Required by* Government Auditing Standards**

The purpose of the communication described in the Other Reporting Required by GAS is solely to describe the scope of our testing of internal control and compliance with selected provisions of applicable laws, regulations, and contracts, and the results of that testing, and not to provide an opinion on the effectiveness of FLRA's internal control or compliance. These reports are an integral part of an audit performed in accordance with GAS and OMB Bulletin No. 24-02 in considering the entity's internal control and compliance. Accordingly, these reports are not suitable for any other purpose.

Harper, Rains, Knight & Company, P.A.

November 16, 2026
Washington, DC

Status of Prior Year Finding
Exhibit I

FEDERAL LABOR RELATIONS AUTHORITY

Status of Prior Year Finding

September 30, 2026

Title of Finding from FY25 Auditors' Report	Prior Year Status	Current Year Status
Improvements are Needed in the Internal Controls over Accounts Payable and Related Accrued Expenses	Material Weakness	Resolved

OTHER ACCOMPANYING INFORMATION

SUMMARY OF FINANCIAL STATEMENT AUDIT

Audit Opinion:	Unmodified
Restatement:	No

	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Material weaknesses	1	0	1	0	0

SUMMARY OF MANAGEMENT ASSURANCES

Effectiveness of Internal Control over Financial Reporting (FMFIA § 2)						
Statement of Assurance:	Unmodified					
	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:	Unmodified					
	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 Payment Integrity Information Act of 2019 (PIIA), 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 PIIA 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 FLRA is required by the PIIA to assess the risk of improper payments during the disbursement process. FLRA uses a shared service provider to complete this risk assessment on the mandated three-year cycle. The most recent risk assessment, completed in FY 2025, consisted of five payment types and concluded that the FLRA's programs were at a low risk for improper payments. No risk assessments were performed in the current reporting period in accordance with the three-year cycle. Improper payments for programs did not exceed $10.0 million and 1.5 percent of the program total expenditures or $100.0 million of the total program expenditures. No programs are subject to reporting as "susceptible to significant improper payments" in the FY 2026 submission. During off cycle years, the FLRA has effective procedures and controls in place for its payment and disbursement processes that it relies on; and is in compliance with the PIIA.

The FLRA uses the Do Not Pay listing via a shared service provider. In FY26, $20,821,423 in payments have been compared to the Do Not Pay list before being sent out. The Do Not Pay (DNP) Initiative serves as a useful tool in mitigating the possibility of Improper Awards and Payments. If a vendor is on the DNP list, this information is communicated to our Contracting Officer thereby ensuring no contract awards occur with vendors on the DNP list thereby mitigating the possibility of potentially problematic contract awards/payments occurring. The shared service provider updates and uses the Do Not Pay list daily and all payments are run through the database.

The FLRA annually submits data to OMB that is collected and presented on https://www.paymentaccuracy.gov. This website contains current and historical information about improper payments made under Federal programs, as well as extensive information about how improper payments are defined and tracked. The Annual Risk Assessment Report and the Annual Report on Actions to Recover Improper Payments Identified in a Recovery Audit are available and may be accessed by navigating from the Resources page on PaymentAccuracy.gov to the Congressional Reports page and then selecting the relevant report from the dropdown list for the relevant agency and fiscal year.

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 1, 2026

TO: Colleen Duffy Kiko
Chairman

Anne M. Wagner
Member

Charles Arrington
Member

FROM: Dana Rooney *Dana Rooney*
Inspector General

SUBJECT: Top Management and Performance Challenge for Fiscal Year 2027 (MC-26-01)

Each Inspector General is required by the Reports Consolidation Act of 2000[1] to provide their respective 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 briefly 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] The Inspector General's statement must be included in the agency's annual Performance and Accountability Report (PAR) or Agency Financial Report.[4]

The Federal Labor Relations Authority (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 statement for this year, we identified one management and performance challenge facing the FLRA in Fiscal Year (FY) 2027: the ongoing challenge of Ensuring Current and Effective Policies and Procedures, a challenge we reported last year. The FLRA has taken sufficient action to effectively mitigate the challenges of: (1) The Continued Impact on the FLRA's Office of the General Counsel's Ability to Fulfill Its Mission Due to the Lack of a Confirmed General Counsel; and (2) Meeting Cybersecurity Requirements in a Resource-Constrained Environment, which we reported in the FY 2025 PAR statement.

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[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.*; *see also* Office of Management and Budget (OMB), OMB Circular A-136, *Financial Reporting Requirements*, § II.4.4. (May 29, 2026).

Our analysis considers the accomplishments the FLRA reported as of July 27, 2026. We noted progress that FLRA has made on addressing the challenges we reported in the FY 2025 PAR statement.

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

Attachment

Office of Inspector General
Federal Labor Relations Authority

Top Management and Performance Challenge for Fiscal Year 2027

Challenge: Ensuring Current and Effective Policies and Procedures

Periodic review of agency policy and procedures is part of the standards of internal control in the Federal Government. These reviews serve as a crucial mechanism for identifying and addressing outdated or inadequate agency policies and are essential to enhancing internal controls utilized by management to fulfill the agency's objectives, mitigate risks in agency operations, and foster accountability. This process assists agencies in ensuring that their policies and procedures comply with current law and authoritative guidance, thereby effectively serving stakeholders such as the public, Congress, the President, and agency leadership.

Recent reviews by the OIG identified various FLRA internal policies that were outdated or did not reflect current law or guidance. The OIG reviews found, in part:

- FLRA's Incident Response Policy and Standard Operating Procedure did not contain the necessary procedures for how to respond to personally identifiable information (PII) breaches and FLRA had no policy or procedures to minimize PII when testing, training, and research is conducted. FLRA addressed these findings and the OIG closed its recommendations in April 2025.
- Several FLRA policies contained nondisclosure provisions that ostensibly bound FLRA employees without inclusion of the requisite statutory language from the Whistleblower Protection Enhancement Act of 2012 (5 U.S.C. § 2302(b)(13)(A)). FLRA addressed this finding and OIG closed its recommendation in April 2025.
- FLRA policy *Protection of Personally Identifiable Information* was not current with relevant authorities. FLRA addressed the findings in that report and OIG closed its recommendations in July 2025.
- FLRA policy *Alternative Work Schedules* incorporated an FLRA work schedule selection form that did not offer the correct variable work schedule. FLRA addressed the findings in that report and OIG closed its recommendations in August 2026.

FLRA promptly revised the policies OIG identified above. However, FLRA's policy about its policy system provides for a systematic and proactive approach: "A working group may be formed to: review existing FLRA policies; make recommendations regarding which policies should be updated and the timeline for doing so; and prepare proposals." FLRA Policy No. 1321, *Policy System*, § I (Sept. 7, 2018).

As of the date of this statement, the FLRA has several policies last updated in the 1980s, including its policies regarding reductions in force, workers compensation, and use of

government telephone systems. While an older policy is not necessarily outdated, an older policy raises the question of whether relying on it is consistent with current law and government-wide policy.

The challenge of ensuring current and effective policies becomes especially pressing during periods of transition in Executive administration. With each new administration, there is an immediate initiative to implement the administration's policy priorities through the Federal agencies. This has been the case in the current and prior calendar years, and the FLRA must manage its limited resources to assess and revise outdated or inadequate policies to ensure their adherence to applicable law and authoritative guidance.

Progress in Addressing this Challenge

The FLRA has made progress in reviewing and updating outdated policies. Since OIG first reported this challenge in September 2025, the FLRA has issued or reissued nine policies. The FLRA explained in its response that these updates prioritized policies that required revisions due to new or revised Federal requirements, followed by those necessitating review based on age or operational relevance. The FLRA further identified in its response many policies that are currently in various stages of review and revision. We recognize the FLRA's efforts and that this is a continuing challenge.

References

- FLRA-OIG, *Review of the Federal Labor Relations Authority's Privacy and Data Security Policies, Procedures, and Practices for Fiscal Year 2025*, Report No. MAR-25-06 (Apr. 2025).
- FLRA-OIG, *Follow-Up and Close-Out of the Review of FLRA Nondisclosure Requirements and Whistleblowing Rights*, Report No. MAR-25-05 (Apr. 2025).
- FLRA-OIG, *Follow-Up on the Evaluation of the Federal Labor Relations Authority's Compliance with the Privacy Act Mandatory Annual Training Requirement for Fiscal Year 2023*, Report No. MAR-25-08 (July 2025).
- FLRA-OIG, *Management Advisory Review of the Variable Week Work Schedule Program*, Report No. MAR 26-01 (Jan. 2026).
- FLRA-OIG, *Follow-Up on the Management Advisory Review of the Variable Week Work Schedule Program*, Report No. 26-04 (Aug. 21, 2026).
- Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, GAO-25-107721 (May 2025).
- FLRA, FLRA Policy No. 1321, *Policy System* (Sept. 7, 2018).