



UNITED STATES OF AMERICA
FEDERAL LABOR RELATIONS AUTHORITY

INSPECTOR GENERAL

November 15, 2022

MEMORANDUM

TO: Ernest DuBester
Chairman

FROM: Dana Rooney
Inspector General

SUBJECT: Management Letter for Fiscal Year 2022 Audit of the Federal Labor Relations Authority's Financial Statements (Report No. AR-23-02)

I am pleased to transmit the attached management letter in connection with the audit of the Federal Labor Relations Authority (FLRA) Fiscal Year 2022 financial statements. Under a contract monitored by the Office of Inspector General, Dembo, Jones, P.C. (Dembo Jones) an independent certified public accounting firm, performed an audit of the financial statements of the FLRA as of September 30, 2022, and for the year then ended. The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards, Office of Management and Budget Bulletin No. 22-01, *Audit Requirements for Federal Financial Statements*, and additional requirements of Office of Management and Budget, such as Circular No. A-136, *Financial Reporting Requirements*.

As part of its audit, Dembo Jones issued and is responsible for the accompanying management letter that discussed other matters involving internal control over financial reporting and its operations that were identified during the audit but were not required to be included in the auditors' report.

In connection with the contract, we reviewed Dembo Jones letter and related documentation and inquired of its representatives. Our review disclosed no instances where Dembo Jones did not comply, in all material respects, with auditing standards generally accepted in the United States.

Dembo Jones did not identify any deficiencies in internal control that they consider to be material weaknesses.

We appreciate the courtesies and assistance provided by FLRA staff. If you have any questions, please contact me at (202)218-7744.

Attachment

cc: Colleen Duffy Kiko, Member
Susan Tsui Grundmann, Member
Michael Jeffries, Executive Director
David Fontaine, Chief Information Officer
Gregory Mister, Director Budget and Finance
Pershette Wakefield, Director Administrative Services Division

DEMBO·JONES

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Chairman Ernest DuBester
Federal Labor Relations Authority

In planning and performing our audit of the financial statements of the Federal Labor Relations Authority (the Authority) as of and for the year ended September 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Federal Labor Relations Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

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

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

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



*North Bethesda, Maryland
November 15, 2022*