

OIG Office of Inspector General

Federal Labor Relations Authority

SEMIANNUAL REPORT TO CONGRESS



October 1, 2021 – March 31, 2022

Table of Contents

Executive Summary _____	2
Federal Labor Relations Authority Overview _____	5
Office of Inspector General _____	6
Office of Inspector General Activities _____	7
Reporting Requirements of the Inspector General Act of 1978, as Amended _____	13
First Half of FY 2022 Freedom of Information Act Requests _____	15
Table 1. Reports from Previous Periods with Unimplemented Recommendations _____	16
Table 2. Listing of Reports Issued _____	18
Table 3. Reports with Questioned Costs _____	20
Table 4. Recommendations That Funds Be Put to Better Use _____	21
Table 5. Summary of Reports For Which No Establishment Comment Was Returned within 60 Days of Providing the Report _____	22
Table 6. Listing of Investigative Reports _____	23
Appendix A. Peer Review Activity _____	24
Appendix B. Statement Regarding Plain Writing and Acronyms _____	26
Appendix C. Definitions of Terms _____	27
Contacting the Office of Inspector General _____	28

Executive Summary

This Semiannual Report, submitted pursuant to Section 5 of the Inspector General Act of 1978, as amended, summarizes the major activities and accomplishments of the Federal Labor Relations Authority (FLRA) Office of Inspector General (OIG) for the period October 1, 2021 to March 31, 2022. The most significant activities of the OIG during the first half of Fiscal Year (FY) 2022 are noted below. Additional details pertaining to each activity can be found in subsequent sections of this report.

Audits and Reviews Highlights

During this reporting period, the OIG completed six engagements (including the issuance of Statement on Auditing Standards letter): (1) Evaluation of the Federal Labor Relations Authority's Compliance with the Federal Information Security Management Act [Modernization Act of 2014] Fiscal Year 2021 (MAR-22-01); (2) The Federal Labor Relations Authority's Compliance with the Digital Accountability and Transparency Act of 2014 for the Second Quarter of Fiscal Year 2021 (AR-22-04); (3) Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2021 (AR-22-01); (4) Statement on Auditing Standards AU-C Section 260 Letter for Fiscal Year 2021 (AR-22-02); (5) Federal Labor Relations Authority's Compliance with the Payment Integrity Information Act [of 2019] in the FY 2021 PAR (MAR-22-02) and (6) Follow-up on the 2021 Information Technology Asset Inventory Review (MAR-22-03).

Under contract with the OIG, Dembo Jones, P.C. (Dembo Jones) conducted an evaluation of the FLRA's compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 (MAR-22-01). Dembo Jones noted that FLRA had taken significant steps to improve the information security program. The auditors also noted FLRA does take information security weaknesses seriously. This year's testing identified no new findings. The auditor's followed up on the five prior recommendations and closed four.

Dembo Jones was engaged by the OIG to conduct a performance audit of FLRA's compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) for the Second Quarter of Fiscal Year 2021 (AR-22-04). Dembo Jones issued one recommendation.

The OIG also contracted with Dembo Jones, an independent public accounting firm, to audit the FLRA Financial Statements for FY 2021 (AR-22-01). Overall, Dembo Jones found that the FLRA's financial statements were fairly presented.

Dembo Jones issued the Statement on Auditing Standards AU-C Section 260 letter (AR-22-02), "The Auditor's Communication With Those Charged With Governance." The letter provides a framework for effective communication between the auditor and client in relation to the audit of the financial statement. The Section 260 letter disclosed no significant issues that caused us concern.

The OIG determined that the FLRA is compliant with applicable provisions of the Improper Payments Elimination and Recovery Act of 2010, as amended in its FY 2021 Performance and Accountability Report (MAR-22-02).

Under contract with the OIG, Dembo Jones conducted a Follow-up on the 2021 Information Technology Asset Inventory Review (MAR-22-03). Dembo Jones found that our recommendation was successfully implemented and closed the recommendation.

Investigations Highlights

The FLRA OIG received 114 hotline inquiries. Of the 114 hotline inquiries received, 73 percent of the inquiries were resolved by the OIG, 20 percent were referred to other OIG's for disposition, 6 percent were referred to other FLRA offices and less than 1 percent resulted in the opening of an investigation.

Other Activities Highlights

The FLRA OIG entered into a Memorandum of Understanding (MOU) with the Department of Treasury OIG.

Ongoing Audits and Reviews

The OIG has four ongoing audits and reviews including the following:

1. Review of the Federal Labor Relations Authority's Privacy and Data Protection (MAR-22-04);
2. Quality Assurance Review of the FLRA OIG Audit Operations (MAR-22-05);
3. Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 (MAR-22-06); and

4. Follow-up from the FLRA's Appointment of Contracting Officer's Representative (MAR-22-07).

Looking Ahead

The OIG plans to initiate the following audits and reviews during the second half of FY 2022:

1. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2022 (AR-23-01);
2. Management Letter for Fiscal Year 2022 Audit of the Federal Labor Relations Authority's Financial Statements (AR-23-02);
3. Statement on Auditing Standards AU-C Section 260 Letter (AR-23-03);
4. Follow-up from the Review of FLRA's Compliance with the DATA Act of 2014 Second Quarter Submission of FY 2021 (MAR-22-08); and
5. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-22-01).



Dana A. Rooney
Inspector General

Federal Labor Relations Authority Overview

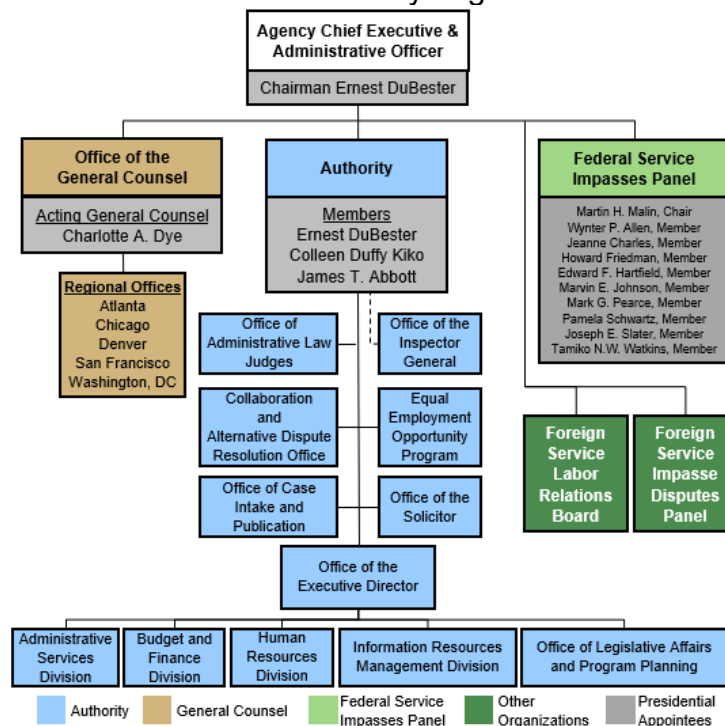
Mission

Consistent with its statutory mandate, FLRA’s 2018-2022 mission statement is: “Protecting rights and facilitating stable relationships among Federal agencies, labor organizations, and employees while advancing an effective and efficient Government through the administration of the Federal Service Labor-Management Relations Statute.”

Organization

In order to perform the many and varied functions of administering and enforcing the Statute, the FLRA is organized into three distinct components: the Authority, the Office of the General Counsel, and the Federal Service Impasses Panel. All components support and engage in collaboration and alternative dispute resolution activities as an integral part of their programs. The agency also provides full program and staff support to two other organizations – the Foreign Service Labor Relations Board and the Foreign Service Impasse Disputes Panel.

Figure 1. Federal Labor Relations Authority Organization Chart



Office of Inspector General

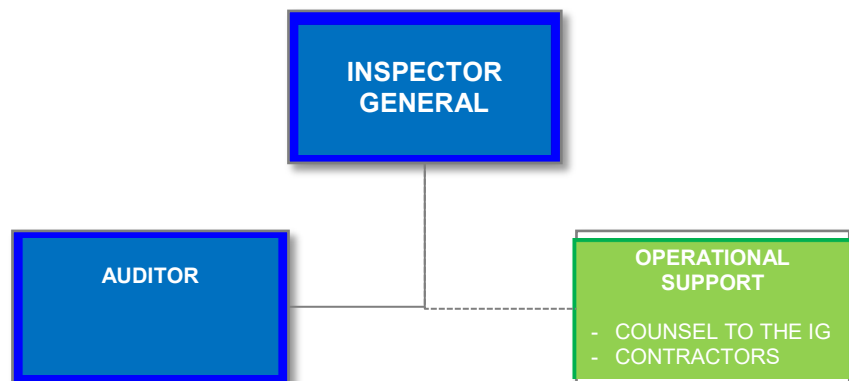
The OIG is an independent office established under the provisions of Inspector General Act of 1978, as amended (hereafter referred to as the IG Act). The FLRA OIG was established on September 25, 1989. Ms. Dana Rooney was named Inspector General in 2010.

The IG Act was amended by the Inspector General Empowerment Act of 2016 which provided additional authorities and mandated additional reporting to increase transparency in Government operations.

The IG Act gives the Inspector General the authority and responsibility to:

1. conduct and supervise audits and investigations of the FLRA's programs and operations;
2. provide leadership, coordination, and recommend policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the FLRA's programs and operations; and prevent and detect fraud, waste, and abuse of the FLRA's programs and operations; and
3. keep the Chairman, Authority Members, and Congress fully and currently informed about problems and deficiencies, as well as the necessity for corrective action.

Figure 2. FLRA Office of Inspector General Organization Chart



Office of Inspector General Activities

During this semi-annual period, the OIG completed six engagements including the Statement on Auditing Standards letter.

We **issued 6** reports during this reporting period.

Completed Audits, Reviews and an Evaluation

1. Evaluation of the Federal Labor Relations Authority's Compliance with the Federal Information Security Management Act [Modernization Act of 2014] Fiscal Year 2021 (MAR-22-01)

The E-Government Act of 2002 (Public Law 107-347), which contains FISMA, requires Federal agencies to develop, document, and implement an agency-wide information security program that provides security for the information systems that support the operations and assets of the agency. FISMA assigns specific responsibilities to agency heads and the IGs.

FISMA requires agencies to have an annual independent evaluation performed on their information security programs and practices and to report the evaluation results to Office of Management and Budget (OMB). FISMA states that the independent evaluation is to be performed by the agency Inspector General (IG) or an independent external auditor as determined by the IG.

Dembo Jones, on behalf of the OIG, conducted an independent evaluation of FLRA's compliance with FISMA for FY 2021 using guidelines established by FISMA, OMB, and the National Institute of Standards and Technology. A report was issued October 25, 2021. During the FY 2021 FISMA evaluation, Dembo Jones performed a test on controls and a vulnerability assessment on the FLRA network. The testing identified no new findings. The auditor's followed up on the five prior year recommendations and closed four of them.

2. The Federal Labor Relations Authority's Compliance with the Digital Accountability and Transparency Act of 2014 for the Second Quarter of Fiscal Year 2021 (AR-22-04)

The DATA Act was enacted May 9, 2014, to expand the reporting requirements pursuant to the Federal Funding Accountability and

Transparency Act of 2006. The DATA Act, in part, requires that Federal agencies report financial and payment data for publication on USAspending.gov in accordance with Government-wide financial data standards established by the United States Department of the Treasury (Treasury) and the OMB. The DATA Act also requires the OIG of each Federal agency to report on its agency's DATA Act submission and compliance in the form of three reviews. This report was our fifth review related to the DATA Act, as additional reviews were conducted besides the three required reviews.

Dembo Jones, P.C. was engaged by the OIG to conduct a performance audit of the FLRA's compliance with the DATA Act for the second quarter FY 2021. The audit was performed in accordance with the, "Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council's (FAEC) Inspectors General Guide to Compliance Under the DATA Act," as revised on December 4, 2020 (CIGIE DATA Act Guide).

The objectives of the audit were to assess: (1) the completeness, timeliness, quality, and accuracy of FY 2021, Second Quarter, financial and payment information submitted for publication by FLRA on USAspending.gov; and (2) Government Accountability Office's implementation and use of the Government-wide financial data standards established by the OMB and Treasury.

Dembo Jones found that FLRA's FY 2021, second quarter submission for publication on USAspending.gov was accurate, substantially complete, timely, of excellent quality, and in accordance with data standards. Dembo Jones issued one recommendation.

3. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2021 (AR-22-01)

The FLRA is required to submit audited financial statements in accordance with the Accountability of Tax Dollars Act of 2002, and the Chief Financial Officers Act of 1990 for smaller agencies, including the FLRA. Under a contract monitored by the OIG, Dembo Jones an independent public accounting firm was contracted to perform an audit of the financial statements. Overall, Dembo Jones found that the FLRA's financial statements were presented fairly, in all material respects, in accordance

with U.S. generally accepted accounting principles as of September 30, 2021.

Dembo Jones was not contracted for and did not provide an opinion on the effectiveness of FLRA's internal controls. However, Dembo Jones did state that they did not identify any deficiencies in internal controls over financial reporting that were considered to be material weaknesses.

4. Statement on Auditing Standards AU-C Section 260 Letter for Fiscal Year 2021 (AR-22-02)

Dembo Jones issued the Statement on Auditing Standards AU-C Section 260 letter, "The Auditor's Communication With Those Charged With Governance." The letter provides a framework for effective communication between the auditor and client in relation to the audit of the financial statements.

5. Federal Labor Relations Authority's Compliance with the [Payment Integrity Information Act of 2019] PIIA in the FY 2021 PAR (MAR-22-02)

The OIG determined that FLRA is compliant with applicable provisions of the Improper Payments Elimination and Recovery Act of 2010, as amended. The law governing improper payment reporting requirements was amended by the *Payment Integrity Information Act of 2019*.

6. Follow-up on the 2021 Information Technology Asset Inventory Review (MAR-22-03)

Dembo Jones under contract with the OIG conducted a follow-up review on the "Information Technology Asset Inventory Review (MAR-21-06)," issued in July 2021. The objective of the follow-up review was to determine the extent to which the one open finding had been implemented by FLRA management and whether the associated recommendation should be closed. They found the recommendation was successfully implemented and closed the finding.

Ongoing... We currently have **4** audits and reviews.

Ongoing Audits and Reviews

The OIG has four ongoing audits and reviews including the following:

1. Review of the Federal Labor Relations Authority's Privacy and Data Protection (MAR-22-04)

The Consolidated Appropriations Act, 2005 (Public Law 108-447), Section 552, requires the Inspector General review the agency compliance with Section 552 for privacy and data protection procedures and policies. Dembo Jones under contract with OIG is conducting a Review of the Federal Labor Relations Authority's FY 2022 Privacy Program. The OIG plans to issue a report in the second half of FY 2022.

2. Quality Assurance Review of the FLRA OIG Audit Operations (MAR-22-05)

The OIG is required to undergo an annual review of its audit function's system of quality control. The purpose of the review is to assess whether FLRA OIG carries out its work in accordance with: • Established policies and procedures, including Generally Accepted Government Auditing Standards; • Applicable OMB and Government Accountability Office guidance; and • Statutory provisions applicable to OIG audits. Under contract with FLRA OIG, Dembo Jones contracted with Rocha & Company P.C. to conduct a quality assurance review of the OIG audit operations for the period April 1, 2021 through March 31, 2022. The OIG plans to issue a report in the second half of FY 2022.

3. Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 (MAR-22-06)

The Federal Information Security Management Act of 2002 (Public Law 107-347), containing FISMA, requires Federal agencies to develop, document, and implement an agency-wide information security program that provides security for the information and information systems that support the operations and assets of the agency. FISMA assigns specific responsibilities to agency heads and IGs. FISMA requires agencies to have an annual independent evaluation performed on their information security programs and practices and to report the evaluation results to OMB. FISMA states that the independent evaluation is to be performed by the agency IG or an independent external auditor as determined by the IG. Dembo Jones on behalf of the OIG, is conducting an independent evaluation of FLRA's compliance with FISMA for FY 2022 using the guidelines established by FISMA, OMB and the National Institute of Standards and Technology. The OIG plans to issue a report in the second half of FY 2022.

4. Follow-up from the FLRA's Appointment of Contracting Officer's Representative (MAR-22-07)

The OIG is conducting its first follow-up review from the "Management Advisory Review on FLRA's Appointment of Contracting Officer's Representative" (MAR-20-07)", issued in September 2020. The objective of this follow-up review is to determine the extent to which the six open actions agreed had been implemented by the Executive Director and Administrative Services Director and whether the associated recommendations should be closed. The OIG plans to issue a report in the second half of FY 2022.

Planned Audits and Reviews

Planned... The 2nd half of FY 2022, we plan to initiate **5** audits and reviews.

The OIG plans to initiate the following audits and reviews during the second half of FY 2022:

1. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2022 (AR-23-01);
2. Management Letter for Fiscal Year 2022 Audit of the Federal Labor Relations Authority's Financial Statements (AR-23-02);
3. Statement on Auditing Standards AU-C Section 260 Letter (AR-23-03);
4. Follow-up from the Review of FLRA's Compliance with the DATA Act of 2014 Second Quarter Submission of FY 2021 (MAR-22-08); and
5. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-22-01).

Investigations

The FLRA OIG receives and investigates allegations of fraud, waste, abuse and misconduct within FLRA programs and operations. The FLRA OIG investigations can give rise to administrative, civil and criminal penalties. Based on the investigations conducted, the FLRA OIG issues a report that sets forth the allegations and an objective description of the facts to FLRA management regarding administrative and civil matters. Investigations which uncover potential criminal activity are referred to the Department of Justice. As of the end of the semiannual reporting period, the OIG has one pending investigation.

OIG Hotline

In order to facilitate reporting of allegations, the FLRA OIG maintains a hotline (see “Contacting the Office of Inspector General”). Callers who have general questions or concerns that do not fall within the OIG’s jurisdiction are referred to other entities, such as other FLRA offices, Federal agencies and local or state governments.

Over 78% of the hotline inquiries were resolved by either the OIG or within the FLRA.

During the reporting period, we received 114 hotline inquiries. These hotline inquiries were received via the following methods: 40 telephone calls, 52 OIG Website submissions and 22 letters/emails. The OIG resolved 83 of the inquiries, referred 23 to other OIGs for disposition, forwarded 7 to other FLRA offices and opened one investigation

Other Activities

Memorandum of Understanding

In accordance with Section 6 of the Inspector General Reform Act of 2008, each Inspector General shall have his or her own (not reporting to agency management) legal counsel, or obtain the services of a legal counsel appointed by and directly reporting to another Inspector General or CIGIE on a reimbursable basis. The OIG signed a MOU with the Department of Treasury OIG.

Regulatory Review

Section 4(a) (2) of the Inspector General Act of 1978, as amended, requires the OIG to review existing and proposed legislation and regulations relating to FLRA programs and operations of FLRA. During this reporting period the OIG did not review any legislation and regulations relating to FLRA.

Liaison Activities

The IG is a member of the CIGIE, which was established on October 14, 2008, pursuant to the Inspector General Reform Act of 2008.

Reporting Requirements of the Inspector General Act of 1978, as Amended

Reporting Requirements of the Inspector General Act of 1978, as Amended

The reporting requirements of the Inspector General Act of 1978, as amended, are listed in the following table along with the location of the required information. The word “None” appears where there is no data to report under a particular requirement.

Reference	Reporting Requirements	Page
Section 4(a)(2)	Review of legislation and regulations	12
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations	None
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, or deficiencies	None
Section 5(a)(3)	Significant recommendations included in previous reports on which corrective action has not been taken (Table 1)	16-17
Section 5(a)(4)	Matters referred to prosecutive authorities	None
Section 5(a)(5)	Summary of instances where information was refused	None
Section 5(a)(6)	Listing of reports by subject matter (Table 2)	18-19
Section 5(a)(7)	Summary of significant reports	7-9
Section 5(a)(8)	Statistical table – Reports with questioned costs (Table 3)	20
Section 5(a)(9)	Statistical table – Recommendations that funds be put to better use (Table 4)	21
Section 5(a)(10)	Summary of each audit, inspection, and evaluation report issued before this reporting period for which no management decision was made by end of the reporting period, no establishment comment was returned within 60 days; or for those with any outstanding unimplemented recommendations, including the potential aggregate cost savings (Table 5)	22
Section 5(a)(11)	Description and explanation of significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	None
Section 5(a)(13)	Information under section 804(b) of the Federal Financial Management Improvement Act of 1996	None

Reporting Requirements of the Inspector General Act of 1978, as Amended

Reference	Reporting Requirements	Page
Section 5(a)(14)(15)(16)	Peer review activity on FLRA OIG and Peer review activity by FLRA OIG on another OIG (Appendix A)	24
Section 5(a)(17)	Statistical Table – Investigative Reports (Table 6)	23
Section 5(a)(18)	Description of metrics used for developing the data for the statistical table under Section 5(a)(17)	None
Section 5(a)(19)	Report on each investigation involving a senior Government employee where allegations of misconduct were substantiated	None
Section 5(a)(20)	Description of whistleblower retaliation	None
Section 5(a)(21)	Description of any attempt by establishment to interfere with the independence including budget constraints, resisted to or objected to oversight, delayed access to information	None
Section 5(a)(22)	Description of particular circumstances of each inspection, evaluation, and audit conducted that is closed and was not disclosed to the public; and investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public	None

First Half of FY 2022 Freedom of Information Act Requests

First Half of FY 2022 Freedom of Information Act Requests

Activity	Total
Number of Freedom of Information Act (FOIA) Requests Received	0
Number of FOIA Requests Processed	0
Number Granted	
Number Partially Granted	
Number Not Granted	
Reasons for Denial	
No Records Available	
Referred to Other Agencies	
Requests Denied in Full Exemption 3	
Requests Denied in Full Exemption 5	
Requests Denied in Full Exemption 7(A)	
Requests Denied in Full Exemption 7(C)	
Request Withdrawn	
Not a Proper FOIA Request	
Not an Agency Record	
Duplicate Request	
Other	
Requests for OIG Reports from Congress and Other Government Agencies	
Received	
Processed	
Number of OIG Reports/Documents Released in Response to Requests	

Table 1. Reports from Previous Periods with Unimplemented Recommendations

Table 1. Reports from Previous Periods with Unimplemented Recommendations

Unimplemented recommendations are actively being addressed by the Agency or waiting for follow-up review.

Report Title	Unimplemented Recommendations
Management Advisory Review of Credit Hours and Premium Pay (MAR-20-03) March 11, 2020	Recommend the Human Resources Director: <ol style="list-style-type: none"> 1. Maintain and retain files of training request forms as prescribed by NARA, and minimally retain the last 2 Work Schedule Selection Forms for each employee. 2. Establish an appropriate and unique category of Work Schedule, e.g., fixed tour, gliding variable week, etc., in WebTA to correspond with the work schedule selected by each employee. 3. In consultation with the FLRA's Executive Director, develop and maintain a list of supervisors showing assigned subordinates for which the supervisor has direct knowledge of each employee's biweekly work time and work projects, with this information being used to direct the assignment of supervisors for the certification of employee timesheets in WebTA; and with this list, and a list of WebTA certifications being retained for a minimum of 2 years.
Management Advisory Review of FLRA's Appointment of Contracting Officer's Representative (MAR-20-07) September 8, 2020	<ol style="list-style-type: none"> 1. The Executive Director require quarterly certification e-mails from the CO that attest to employees being registered in FAITAS prior to their certification and appointment as CORs, and that all current CORs are certified with appropriate training having been completed. 2. The Executive Director consider requiring supervisors to have FAC-COR and FAC-C certification requirements and duties in their employees' performance appraisals as ratable performance elements, as applicable. 3. The Director, Administrative Services Division (ASD), collect, retain, and track all FAC and CLP certificates showing FAC certification or recertification, related training and continuous learning, provide timely advance notification to certificate holders of pending

Table 1. Reports from Previous Periods with Unimplemented Recommendations

	<p>certificate expirations and related consequences, and timely suspend COR and CO duties and authorities, with formal suspension of duties and authorities of the CO by the Executive Director, to coincide with the lack of FAC certification or documentation of such, should that occur.</p> <ol style="list-style-type: none"> 4. The Executive Director require that the COR and CO each submit a copy of their current FAC certificate or within 90 days of this report obtain their FAC certifications or recertifications and provide a copy of those certificates, with a failure to provide such certificates resulting in an immediate suspension of COR or CO duties, as applicable, until such a time as the certificate is provided. 5. The Director, ASD, appoint CORs as soon as it is apparent that there is a need for a product or service that will be acquired and a COR will be needed. 6. The Director, ASD, revise his COR designation letter to include the effective period or dates of the COR's designation for each contract, with a carbon copy ("cc") notation on the designation letter to the contractor, and with the CO sending a copy of the designation letter to the contractor upon the acceptance of the designation by the employee.
<p>Evaluation of FLRA's Compliance with the FISMA Act of 2014 Fiscal Year 2020 (MAR-21-01) October 30, 2020</p>	<ol style="list-style-type: none"> 1. FLRA should develop, review and update, as necessary, the following information security program policies and procedures in accordance with NIST and agency requirements: <ol style="list-style-type: none"> a) Update the Acquisition policy to ensure that it contains stipulations that require external service providers meet or exceed the NIST security requirements. b) The Configuration Management Plan and policy has not been formalized, reviewed and approved. c) Mobile code technologies and usage restrictions have not been formally documented in a Policy.

Table 2. Listing of Reports Issued

Report Number	Subject Matter	Issue Date	Report Title	Questioned Cost	Unsupported Cost	Funds Put to Better Use
MAR-22-01	Review	10/25/21	Evaluation of the Federal Labor Relations Authority's Compliance with the Federal Information Security Management Act [Modernization Act of 2014] Fiscal Year 2021	\$0	\$0	\$0
AR-22-04	Audit	10/26/21	The Federal Labor Relations Authority's Compliance with the Digital Accountability and Transparency Act of 2014 for the Second Quarter FY 2021	\$0	\$0	\$0
AR-22-01	Audit	11/15/21	Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2021	\$0	\$0	\$0
AR-22-02	Letter	11/15/21	Statement on Auditing Standards AU-C Section 260	\$0	\$0	\$0

Table 2. Listing of Reports Issued

			Letter for Fiscal Year 2021			
MAR-22-02	Review	1/18/22	Federal Labor Relations Authority's Compliance with the [Payment Integrity Act of 2019] PIIA in the FY 2021 PAR	\$0	\$0	\$0
MAR-22-03	Review	3/24/22	Follow-up on the 2021 Information Technology Asset Inventory Review	\$0	\$0	\$0

Table 3. Reports with Questioned Costs

Description	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0	\$0
B. Which were issued during the reporting period.	0	0	\$0
Subtotals (A + B)	0	0	\$0
C. For which a management decision was made during the reporting period.	0	\$0	\$0
i. Dollar value of disallowed costs; and	0	\$0	\$0
ii. Dollar value of costs not disallowed.	0	\$0	\$0
D. For which no management decision was made by the end of the reporting period.	0	\$0	\$0
E. For which no management decision was made within 6 months of issuance.	0	\$0	\$0

Table 4. Recommendations That Funds Be Put to Better Use

Table 4. Recommendations That Funds Be Put to Better Use

Description	Number of Reports	Funds Put to Better Use
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0
B. Which were issued during the reporting period.	0	\$0
Subtotals (A + B)	0	\$0
C. For which a management decision was made during the reporting period.	0	\$0
i. Dollar value of recommendations that were agreed to by management; and	0	\$0
ii. Dollar value of recommendations that were not agreed to by management.	0	\$0
D. For which no management decision has been made by the end of the reporting period.	0	\$0
E. For which no management decision was made within 6 months of issuance.	0	\$0

Table 5. Summary of Reports For Which No Establishment Comment Was Returned within 60 Days of Providing the Report

Table 5. Summary of Reports For Which No Establishment Comment Was Returned within 60 Days of Providing the Report

Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
0	0	0	\$0

Table 6. Listing of Investigative Reports

Number of Investigative Reports	Number of Persons Referred to Department of Justice	Number of Persons Referred to State & Local Prosecuting Authorities	Number of Indictments and Criminal Information's that Resulted from Prior Referral
0	0	0	0

Appendix A. Peer Review Activity

Offices of Inspectors General undergo reviews from other OIG offices every 3 years. These reviews are referred to as external or modified peer reviews. External Peer Reviews are required if an OIG performed audits or other work under generally accepted government auditing standards (GAGAS) during the previous 3-year period. The review assesses the system of quality control of the OIG and the OIG's compliance with that system. Federal OIGs can receive a rating of pass; pass with deficiencies, or fail. If the OIG did not perform any work under GAGAS, a Modified Peer Review will normally be completed to assess the established audit policies and procedures, if any, to determine whether they are current and consistent with applicable professional standards (this is done in the event of future GAGAS engagements are undertaken). No rating is provided for a Modified Peer Review, but a statement is provided as to whether established audit policies and procedures, if any, are current and consistent with applicable professional standards.

Section 989C of the Dodd-Frank Wall Street and Consumer Protection Act of 2010 contains additional semiannual reporting requirements pertaining to peer review reports. In keeping with Section 989C, our office is reporting the following information related to its peer review activities. These activities cover our role as both the reviewed, and the reviewing OIG.

Peer Review Conducted on FLRA OIG Audit Operations

On September 29, 2020, the National Endowments for the Humanities, OIG issued a System Review Report and opined that the system of quality control for the audit organization of FLRA OIG in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide FLRA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of pass, pass with deficiencies, or fail. FLRA OIG received an external peer review rating of pass.

Peer Review Planned on FLRA OIG Audit Operations

The next peer review planned for FLRA OIG will be in calendar year 2023.

Peer Review Conducted by FLRA OIG on another OIG

The FLRA OIG will conduct its next peer review in the second half of FY 2024.

Appendix B. Statement Regarding Plain Writing and Acronyms

Appendix B. Statement Regarding Plain Writing and Acronyms

We strive to follow the Plain Writing Act of 2010. The Act requires that Government documents be clear, concise, well-organized, and follow other best practices appropriate to the subject or field and intended audience.

The abbreviations we use in this report are listed below.

Acronym Abbreviation	Definition
ASD	Administrative Services Division
CIGIE	Council of Inspectors General on Integrity and Efficiency
DATA Act	Digital Accountability and Transparency Act
Dembo Jones	Dembo, Jones, P.C.
FISMA	Federal Information Security Management Act of 2002
FLRA	Federal Labor Relations Authority
FOIA	Freedom of Information Act
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
IG	Inspector General
MOU	Memorandum of Understanding
OIG	Office of Inspector General
OMB	Office of Management and Budget

Appendix C. Definitions of Terms

Terms	Definitions ¹
Disallowed Cost	A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.
Final Action	The completion of all actions that management has concluded, in its management decision, are necessary with respect to the findings and recommendations. If management concluded that no actions were necessary, final action occurs when management decision is issued.
Management Decision	An evaluation by management of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary.
Questioned Cost	A cost questioned because of: (a) an alleged violation of a law, regulation, contract, or other agreement or document governing the expenditures of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.
Recommendation That Funds Be Put To Better Use	A recommendation that funds could be used more efficiently if management took actions to complete the recommendation, including: (a) reduction in outlays; (b) deobligation of funds; (c) costs not incurred by implementing recommended improvements related to the operations of the establishment, or a contractor; (d) avoidance of unnecessary expenditures noted in preaward reviews of a contract; or (e) any other savings which are specifically identified.
Unsupported Cost	A cost questioned because, at the time of the audit, such cost is not supported by adequate documentation.

¹ These definitions have been modified from the IG Act, as amended, for use in this document.

Contacting the Office of Inspector General



If you believe an activity is wasteful, fraudulent, or abusive of Federal funds, contact us:

Online Hotline: FLRA.gov/OIG-FILE_A_COMPLAINT

Email: OIGMAIL@FLRA.gov

The complainant may remain confidential; allow their name to be used; or remain anonymous. If the complainant chooses to remain anonymous, FLRA OIG cannot obtain additional information on the allegation, and also cannot inform the complainant as to what action FLRA OIG has taken on the complaint. Confidential status allows further communication between FLRA OIG and the complainant after the original complaint is received. The identity of complainant is protected under the provisions of the Whistleblower Protection Act of 1989 and the Inspector General Act of 1978. To learn more about the FLRA OIG, visit our Website at <http://flra.gov/oig>

OIG Contact Information

Federal Labor Relations Authority, Office of Inspector General

1400 K Street, NW
Washington, DC 20424

Tel (800)331-3572

Fax (202)208-4535

Web FLRA.gov/OIG