

OIG Office of Inspector General
Federal Labor Relations Authority

SEMIANNUAL REPORT TO THE CONGRESS



April 1, 2020 - September 30, 2020

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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 April 1, 2020 to September 30, 2020. The most significant activities of the OIG during the second half of Fiscal Year (FY) 2020 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 issued six reports including: (1) Quality Review of the Federal Labor Relations Authority Office of Inspector General Audit Operations for the period April 1, 2019 through March 31, 2020 (Report No. MAR-20-05); (2) Review of the Federal Labor Relations Authority's Privacy and Data Protection Program for Fiscal Year 2020 (MAR-20-06); (3) Management Advisory Review on Federal Labor Relations Authority's Appointment of Contracting Officer's Representatives (MAR-20-07); (4) Final Close Out, Second Follow-up Review of the Federal Labor Relations Authority's Federal Transit Benefit Program (MAR-20-08); (5) Follow-up on the Audit of the Digital Accountability and Transparency Act (AR-20-06); and (6) Top Management and Performance Challenges Facing the Federal Labor Relations Authority (MC-21-01).

Dembo Jones, P.C. (Dembo Jones) an independent public accounting firm, under contract with the FLRA OIG conducted a quality assurance review of the OIG audit operations (Report No. MAR-20-05). The primary objective of the review was to ensure that the OIG quality control system is suitably designed and consistently complied with and to the extent necessary to reasonably ensure compliance with professional audit standards and policies. The review resulted in a rating of pass.

In August 2020, Dembo Jones completed a review of FLRA's Privacy and Data Protection for Fiscal Year 2020 (Report No. MAR-20-06), conducted as part of the Privacy Act of 1974 and Office of Management and Budget (OMB) memorandums. This year's Privacy review resulted in one finding that was closed before we finalized this report. There were no prior year findings.

The OIG conducted a Management Advisory Review on Federal Labor Relations Authority's Appointment of Contracting Officer's Representative (MAR-20-07). The final report contains 6 recommendations that were developed to strengthen FLRA's internal controls over contracting.

The OIG conducted a Final Close Out, Second Follow-up Review of the Federal Labor Relations Authority's Federal Transit Benefit Program (MAR-20-08) from the Audit of FLRA's Federal Transit Benefit Program that was issued in March of 2019. The first follow-up review, from March 18th of this year, closed 8 of 11 recommendations, 3 recommendations remained open. The second follow up review examined the implementation of the three remaining open recommendations. We found that the recommendations had been implemented and they were closed.

Dembo Jones, under contract with the OIG, completed a Follow-up on the Audit of the Digital Accountability and Transparency Act (AR-20-06) resulting in closing the prior year finding. There were no new findings in FY 2020.

The OIG issued a letter (MC-21-01) identifying the most serious management and performance challenges facing the FLRA. We retained one of the two challenges from last year's list.

Ongoing Audits and Reviews

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

1. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2020 (Report No. AR-21-01);
2. Management Letter for Fiscal Year 2020 Audit of the Federal Labor Relations Authority's Financial Statements (Report No. AR-21-02);
3. Statement on Auditing Standards AU-C Section 260 Letter (Report No. AR-21-03); and
4. Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 (Report No. MAR-21-01).

Investigations Highlights

In FY 20, the FLRA OIG received 34 hotline inquiries. Of the 34 hotline inquiries received, 88 percent of the inquiries were resolved by the OIG, 6 percent were referred to other OIG's for disposition and 6 percent were referred to other FLRA offices.

Other Activities Highlights

The FLRA OIG responded to three Freedom of Information Act request.

The FLRA OIG entered into a Memorandums of Understanding (MOU) with the National Endowment for the Humanities OIG to perform a peer review. The FLRA OIG received a pass rating.

Looking Ahead

The OIG plans to initiate the following audits and reviews during the first half of FY 2021:

1. Federal Labor Relations Authority's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (Report No. MAR-21-02);
2. Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment (Report No. AR-21-04);
3. Follow-up on Management Advisory Review of Credit Hours and Premium Pay (Report No. MAR-21-03);
4. Quality Assurance Review of the FLRA OIG Audit Operations for the period April 1, 2020 through March 31, 2021 (Report No. MAR-21-04); and
5. Follow-up Management Advisory Review on FLRA's Appointment of Contracting Officer's Representative (Report No. MAR-21-05).



Dana A. Rooney
Inspector General

Federal Labor Relations Authority Overview

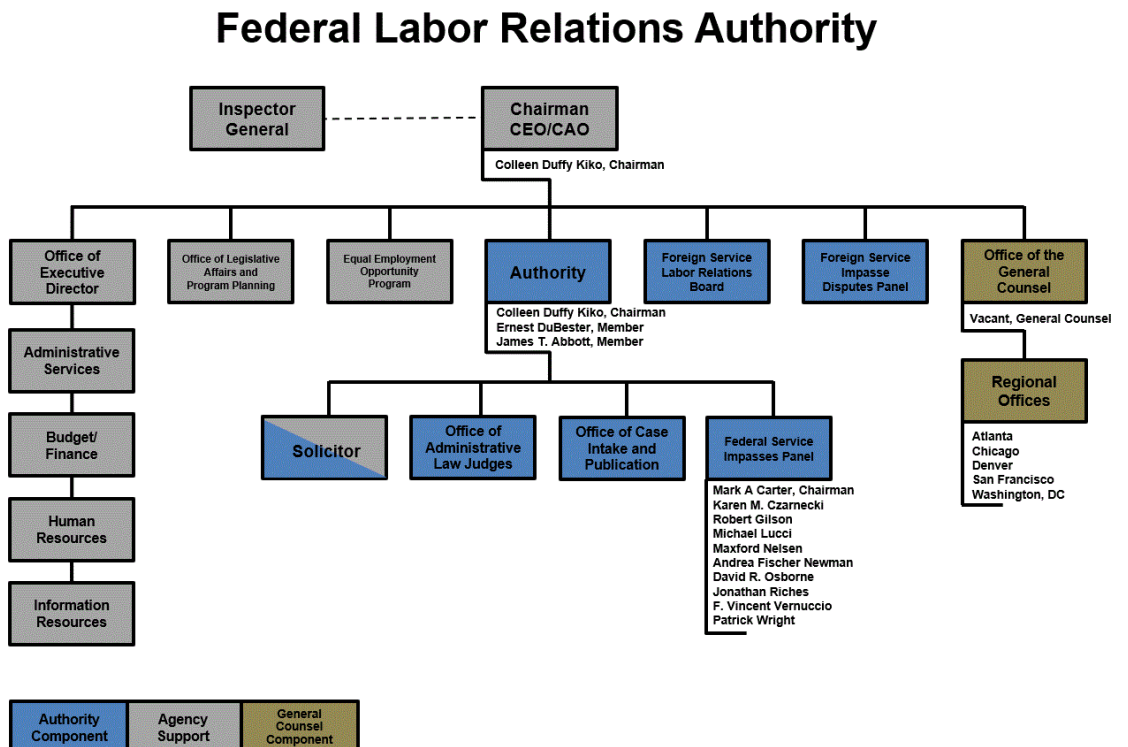
Mission

“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 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 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

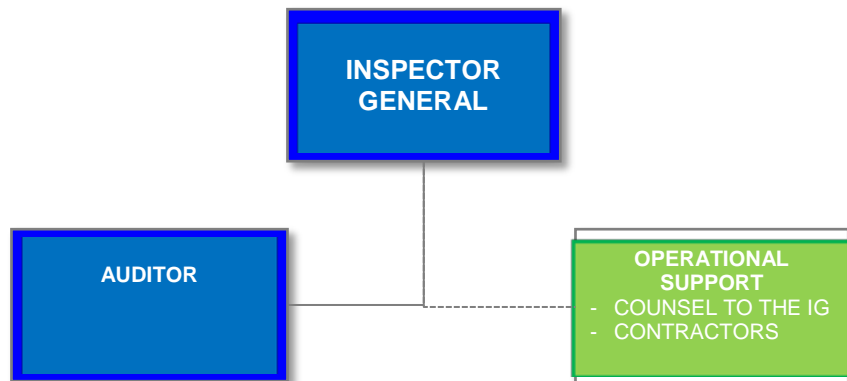
The OIG is an independent office established under the provisions of Inspector General Act of 1978, as amended (hereafter referred to as the IG Act). The FLRA OIG was established on September 25, 1989. Ms. Dana Rooney was named Inspector General in 2010.

The IG Act was recently amended by the Inspector General Empowerment Act of 2016 to safeguard OIG access to agency information and mandates 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 actions.

Figure 2. FLRA Office of Inspector General Organization Chart



Office of Inspector General Activities

During this semi-annual period, the OIG completed six audits and reviews.

We **issued 6** reports during the 2nd half of 2020.

Completed Audits, Reviews and an Evaluation

1. Quality Review of the Federal Labor Relations Authority Office of Inspector General Audit Operations for the Period April 1, 2019 through March 31, 2020 (Report No. MAR-20-05)

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.

We contracted with the independent accounting firm of Dembo Jones to conduct a review of FLRA's quality assurance program. The scope of the review was April 1, 2019 through March 31, 2020. FLRA OIG can receive a rating of pass; pass with deficiency(ies) or fail. A report was issued on May 14, 2020, and the FLRA OIG received a rating of pass.

2. Review of the Federal Labor Relations Authority Privacy and Data Protection Program for Fiscal Year 2020 (Report No. MAR-20-06)

The OIG performed a Privacy and Data Protection review in accordance with privacy and data protection related laws and guidance (e.g. Privacy Act of 1974, OMB memorandums, Consolidated Appropriations Act of 2005 etc.). The Consolidated Appropriations Act of 2005 requires agencies to assign a Chief Privacy Officer who is responsible for identifying and safeguarding personally identifiable information (PII) and requires an independent third-party review of agency use of PII and its privacy and data protection policies and procedures periodically.

The FLRA OIG contracted with Dembo Jones, an independent public accounting firm, to perform a privacy and data protection review for FY 2020.

One new finding (which was closed during the current FY) was related to the Privacy Impact Assessments (PIA). There were several PIA's that had not been updated in more than 3 years. Prior to issuing this report and within the FY, this deficiency had been remediated successfully. There were no prior year findings.

3. Management Advisory Review on Federal Labor Relations Authority's Appointment of Contracting Officer's Representatives (Report No. MAR-20-07).

The OIG performed a review of FLRA's appointment of Contracting Officer's Representatives (COR) to verify compliance with OMB memorandums and the Federal Acquisition Regulation (FAR) regulation.¹ As part of this review, we found that FLRA has only one appointed Contracting Officer (CO), and as such, he has primary responsibility for FLRA's implementation of the FAR, including the appointment of CORs. The CO is required under the FAR to designate a certified COR for most types of contracts or retain the responsibilities of the COR. Also, the FAR assigns responsibility to the CO to safeguard the contractual interests of the United States.

The designation of a certified and properly trained COR for each contract (or retention and fulfillment of COR duties by the CO for the contract) not only fulfills the FAR's requirement for such, but it helps the CO to meet his obligation to safeguard the contractual interests of the United States. However, we found that a COR and possibly the CO were not currently certified or could not provide documentation for their current certification for their COR roles. Failure to complete the biennial continuous learning required by the FAR (as specified by OMB) automatically results in the expiration (or the lapsing) of contracting personnel's (CORs or COs) certifications, which should result in the contracting personnel being ineligible to continue their contracting duties.

Other issues identified include the following:

- Late appointment of CORs to contracts.

¹ 48 C.F.R.

- The period of COR responsibility for contract oversight is not being provided in the COR designation letter.
- Contractors are not being sent copies of the COR designation letters.

To address CORs not being certified and for the other unimplemented COR requirements, we made six recommendations; four recommendations address the lack of certification by contracting personnel and two recommendations address the late and inadequate COR designation procedures.

4. Final Close Out, Second Follow-up Review of the Federal Labor Relations Authority's Federal Transit Benefit Program (Report No. MAR-20-08)

All Federal agencies in the National Capital Region were directed in April of 2000 by a Presidential Executive Order to initiate a "transit pass" benefit program. The program was established to encourage employees to use mass transit for their home to work commutes so that air pollution and traffic congestion might be reduced. FLRA, through a Federal mandate, in 2018, was required to pay a monthly maximum transit benefit of \$260. FLRA's Administrative Services Division administers the program with the assistance of the Department of Transportation Office of Transportation Services, under a Memorandum of Agreement.

In March 2019, the FLRA OIG completed an "Audit of FLRA's Federal Transit Benefits Program (AR-19-04)." To improve compliance, controls, policies and operating procedures, we made 11 audit recommendations.

On March 18, 2020, we performed a "Follow-up Review of FLRA's Federal Transit Benefit Program (MAR-20-04)", we determined that FLRA had resolved or came up with acceptable alternate implementation for eight of the audit recommendations, which were closed.

A second follow-up review was conducted to determine whether the three remaining audit recommendations had been resolved or were alternatively implemented. We determined FLRA fully implemented the remaining three recommendations.

5. Follow-up on the Audit of the Digital Accountability and Transparency Act (Report No. AR-20-06)

Dembo Jones, P.C. was previously engaged by the FLRA OIG to perform an audit of FLRA's reporting and implementation of the Digital

Accountability and Transparency Act for the first quarter of FY 2019. That audit found that spending data was properly reported as required for procurement records in the USA Spending.gov system. In FY 2020 we performed a follow-up audit and closed the prior year recommendation for FLRA personnel to review the USASpending.gov data submitted by FLRA, at least quarterly. There were no new findings in this FY 2020 report.

6. Top Management and Performance Challenges Facing the Federal Labor Relations Authority (Report No. MC-21-01)

The *Reports Consolidation Act of 2000*, requires the OIG to provide the agency head with a statement that summarizes the most serious management and performance challenges facing the agency and briefly assesses the agency's progress in addressing those challenges.

On September 24, 2020, we provided the Chairman and Authority Member's with the top management and performance challenges facing the FLRA along with a brief assessment of management's progress in addressing them.

We identified these challenges based on the OIG's experience and observations from our oversight work, as well as our general knowledge of the FLRA programs and operations. Our analysis considered the accomplishments the FLRA reported as of August 24, 2020.

This year, we retained only one of the two management challenges from last year's list. My office reported the records management challenge. We found that the FLRA had made substantial progress by taken sufficient action to effectively mitigate the closure of the Information Technology Security Challenge. This challenge was reported in the FY 2019 "Performance and Accountability Report".

Ongoing Audits and Reviews

The OIG has four ongoing audits and reviews.

1. Financial Statement Audit of the Federal Labor Relations Authority for Fiscal Year 2020 (Report No. AR-21-01);
2. Management Letter for Fiscal Year 2020 Audit of the Federal Labor Relations Authority's Financial Statements (Report No. AR-21-02); and
3. Statement on Auditing Standards AU-C Section 260 Letter (Report No. AR-21-03);

Dembo Jones, under contract with the OIG, is conducting the FLRA's annual financial statement audit and the related statements of net cost and changes in net position, and the statements of budgetary resources. The OIG plans to issue the report and two letters in the first half of FY 2021.

4. Federal Labor Relations Authority's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 (Report No. MAR-21-01)

The Federal Information Security Management Act of 2002 (Public Law 107-347), commonly referred to as 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 Inspectors General (IG).

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 2020 using guidelines established by FISMA, OMB and the National Institute of Standards and Technology. The OIG plans to issue a report in the first half of FY 2021.

Planned... The 1st half of FY 2021, we plan to initiate **5** audits and reviews.

Planned Audits and Reviews

The OIG plans to initiate the following audits and reviews during the first half of FY 2021:

1. Federal Labor Relations Authority's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (Report No. MAR-21-02);
2. Audit of the Federal Labor Relations Authority Charge Card Program and Risk Assessment (Report No. AR-21-04);
3. Follow-up on Management Advisory Review of Credit Hours and Premium Pay (Report No. MAR-21-03);
4. Quality Assurance Review of the FLRA OIG Audit Operations for the period April 1, 2020 through March 31, 2021 (Report No. MAR-21-04); and

5. Follow-up Management Advisory Review on FLRA's Appointment of Contracting Officer's Representative (Report No. MAR-21-05).

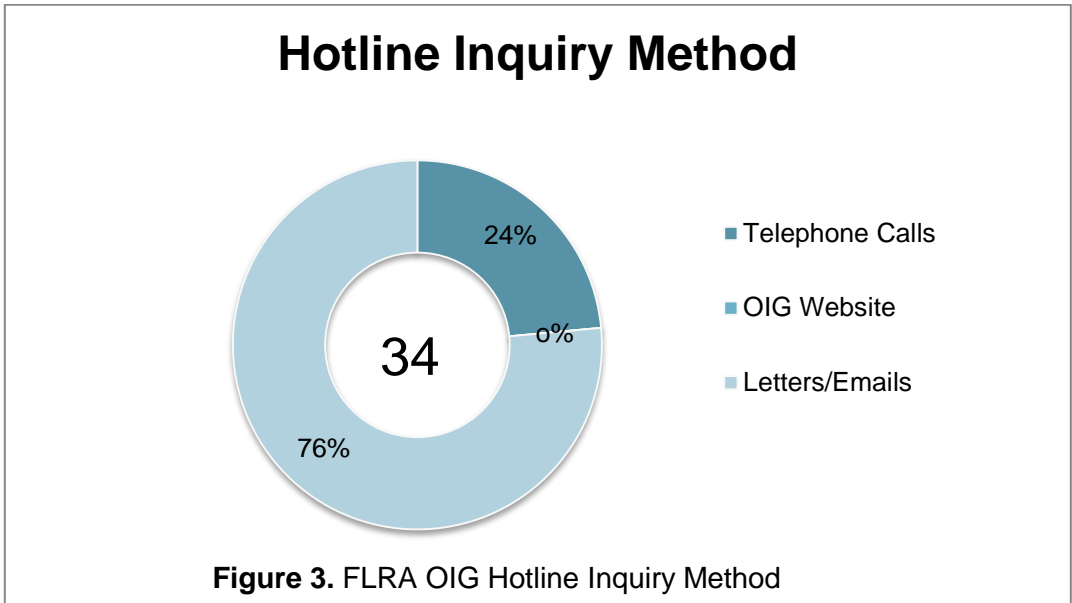
Investigations

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 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 no opened investigations.

OIG Hotline

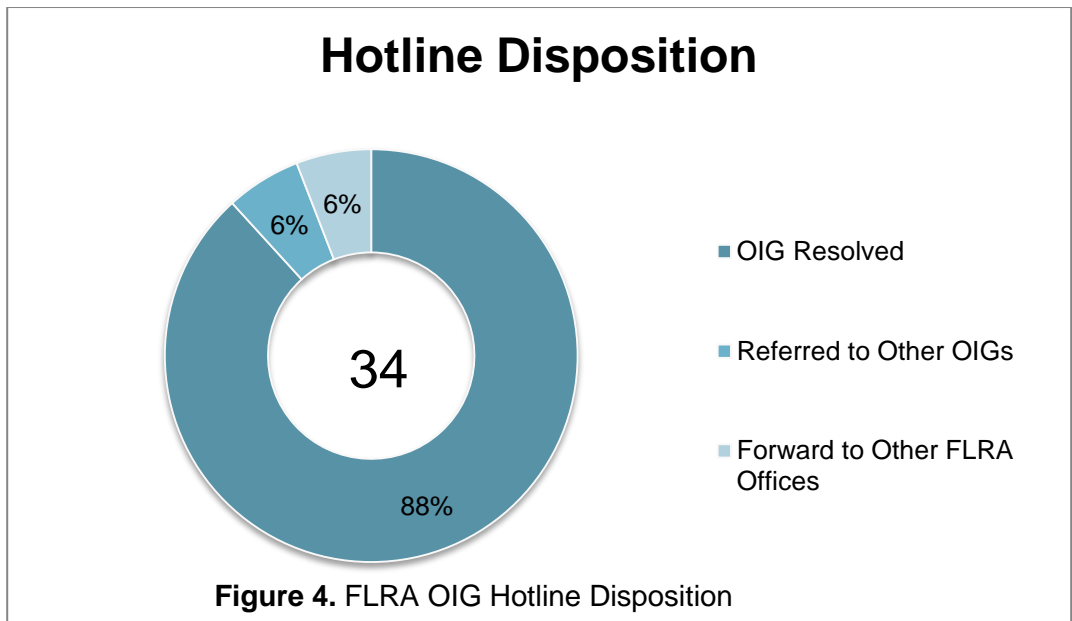
In order to facilitate reporting of allegations, FLRA OIG maintains a hotline (see "Contacting the Office of Inspector General"). Callers who have general questions or concerns that do not fall within the OIG's jurisdiction are referred to other entities, such as other FLRA offices, Federal agencies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

During FY 20, we received 34 hotline inquiries. These hotline inquiries were received via the following methods: 8 telephone calls, 26 letters/emails. The OIG resolved 30 of the inquiries, referred 2 to other OIGs for disposition and forwarded 2 to other FLRA offices.



“ Over **88%** of the hotline inquiries were resolved by either the OIG or within the FLRA.

A majority of the hotline inquiries received were via our online site flra.gov/OIG-FILE_A_COMPLAINT



Other Activities

Memorandum of Understanding

The OIG entered into a MOU with the National Endowments for the Humanities OIG to perform a quality control of FLRA OIG audit organization.

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. 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 Council of Inspectors General on Integrity and Efficiency (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
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)	17-18
Section 5(a)(7)	Summary of significant reports	6-9
Section 5(a)(8)	Statistical table – Reports with questioned costs (Table 3)	19
Section 5(a)(9)	Statistical table – Recommendations that funds be put to better use (Table 4)	20
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)	21
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)	23
Section 5(a)(17)	Statistical Table – Investigative Reports (Table 6)	22
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

Second Half of FY 2020 Freedom of Information Act Requests

Second Half of FY 2020 Freedom of Information Act Requests

Activity	Total
Number of Freedom of Information Act (FOIA) Requests Received	3
Number of FOIA Requests Processed	3
Number Granted	1
Number Partially Granted	1
Number Not Granted	
Reasons for Denial	
No Records Available	1
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	2

Table 1. Reports from Previous Periods with Unimplemented Recommendations

Table 1. Reports from Previous Periods with Unimplemented Recommendations

FLRA has are no outstanding recommendations older than 1 year to report in this table.

Report Title	Unimplemented Recommendations

Table 2. Listing of Reports Issued

Report Number	Subject Matter	Issue Date	Report Title	Questioned Cost	Unsupported Cost	Funds Put to Better Use
MAR-20-05	Review	05/14/20	Quality Review of the Federal Labor Relations Authority Office of Inspector General Audit Operations for the Period April 1, 2019 through March 31, 2020	\$0	\$0	\$0
MAR-20-06	Review	08/05/20	Review of the Federal Labor Relations Authority Privacy and Data Protection Program for Fiscal Year 2020	\$0	\$0	\$0
MAR-20-07	Review	09/08/20	Management Advisory Review on FLRA's Appointment of Contracting Officer's Representatives	\$0	\$0	\$0
MAR-20-08	Review	09/09/20	Final Close Out, Second Follow-up Review of FLRA's Federal Transit Benefit Program	\$0	\$0	\$0
AR-20-06	Audit	09/25/20	Follow-up on the Audit of the Digital Accountability and	\$0	\$0	\$0

Table 2. Listing of Reports Issued

			Transparency Act			
MC-21-01	Review	09/24/20	Top Management and Performance Challenges Facing the Federal Labor Relations Authority	\$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

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

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

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 performing audits are required to perform (and undergo) reviews of other OIG offices on a 3-year cycle. Peer reviews are conducted of an OIG audit organization's system of quality control in accordance with the CIGIE, "Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General," based on requirements in the Government Auditing Standards (Yellow Book). Federal audit organizations can receive a rating of pass; pass with deficiencies, or fail. 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 is scheduled to complete a peer review of the Election Assistance Commission OIG in FY 2021.

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
CIGIE	Council of Inspectors General on Integrity and Efficiency
CO	Contracting Officer
COR	Contracting Officer Representative
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
IG	Inspector General
MOU	Memorandum of Understanding
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIA	Personally Identifiable Information
PII	Privacy Impact Assessment
P.L.	Public Law

Appendix C. Definitions of Terms

Terms	Definitions ²
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, a contractor; (d) avoidance of unnecessary expenditures noted in preaward reviews of 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.

² 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 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
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Fax (202)208-4535

Web FLRA.gov/OIG